Registered number: 05169063
Charity number: 1108718

AFRICAN REVIVAL

(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 March 2017

AFRICAN REVIVAL
(A company limited by guarantee)

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AFRICAN REVIVAL

(A company limited by guarantee)

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 March 2017

Trustees	Mr ADM Allen, Chair Mr GW James, Vice Chair Mr LJH Beighton Mr B J Stevens Mr R De Boise (appointed 15 March 2017) Mrs H Watson (resigned 1 April 2016) Mr D J Leeper (resigned 31 March 2017)
Company registered number	05169063
Charity registered number	1108718
Registered office	159A High Street Hampton Hill Middlesex TW12 1NL
Independent auditors	Williams Giles Limited Statutory Auditor 12 Conqueror Court Sittingbourne Kent ME10 5BH

AFRICAN REVIVAL

(A company limited by guarantee)

Chairman's statement for the year ended 31 March 2017

The chairman presents his statement for the period.

This past year has seen a number of changes in trustee membership and paid officers.

I am delighted to share the achievements of the past year with you.

With generous support from our donors, and the dedication and commitment from the in-country teams, and in the UK, African Revival continues to go from strength to strength.

African Revival is under the leadership of Elaine Miller, Executive Director – appointed in September 2016. Elaine was instrumental in establishing the fundraising with the founder (from 2004 – 2011), and has a wealth of experience in charity management and donor care. A focus on donor care has seen a 10% increase in annual income, enabling a growth in the volume and quality of projects being delivered.

The future looks bright as we strengthen funding partnerships, and whilst fundraising to meet administrative overheads is a challenge, we are confident of achieving a greater impact with significant growth in projected income and delivery.

Do take a moment to read our Review of the Year as it gives greater insight into our projects. Key highlights include our being awarded A++ by the Department for International Development ["DFID"] for our pre-primary "Jumpstart" initiative which the Department funded, as outputs substantially exceeded milestones and project expectations. Just A Drop increased their funding of our sanitation projects in Zambia. We successfully introduced phonics based teaching methods with impressive results in many of the schools we support. The "Speed Schools" initiative, funded by Geneva Global, has enabled those deprived of any education in their early years to catch up with their contemporaries; it has produced some remarkable results. And we have successfully built new classroom blocks in Maridi, South Sudan despite a drought and the current turmoil in the country.

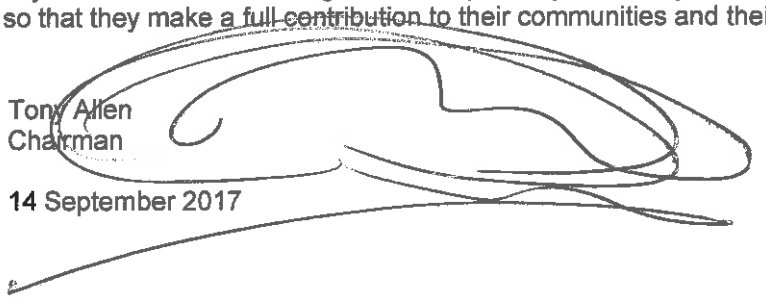
Operations in the UK were reviewed and restructured, with the appointment of Brian Carrick as Finance Manager (part-time, four mornings a week), and Catherine Inch (who recently completed her Masters in International Development) appointed as International Programme & Fundraising Executive. A restructure of roles is underway in our offices in Uganda and Zambia as we continue to empower employees and look for efficiencies.

The Programme Committee, chaired by Elaine Miller, meets quarterly to consider and review field projects, pipeline, and in-country operations. A new Programming APP monitors all project income and funding allocation.

The Finance Audit Committee meets quarterly, chaired by our treasurer, Bernard Stevens. Its focus majors on financial governance, accurate Actual and Budget forecasts, and it also provides financial guidance and ensures disciplined accountability for all expenditure.

I want to thank everyone for the part they have played in our work, from donors to volunteers, and the governing team, along with David Leeper the retiring Chair for his most valued contribution and giving us a strong foundation on which to build. A special mention should go to our dedicated talented staff in the field as they continue to work with the utmost professionalism, delivering school infrastructure, literacy programmes, and developing new platforms that educate and empower children living in some of the poorest countries in the world.

The journey ahead will be rewarding as we keep our eye on the goal – to provide equal access to education for children so that they make a full contribution to their communities and their countries.



Name Tony Allen
Chairman

Date 14 September 2017

Trustees' report
for the year ended 31 March 2017

The trustees present their annual report together with the audited financial statements of for the 1 April 2016 to 31 March 2017. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the charity and the group qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Structure, governance and management

a. Governing document

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Board of Trustees

The Board currently consists of 5 trustees and is chaired by Anthony Allen. Trustees are selected on the basis of their expertise, skills and knowledge and upon the benefits that these can bring to the charity.

The Board is the main policy-making body of the charity.

b. Trustee Induction and Training

Trustees are familiarised with African Revival by a series of meetings with staff and through a programme of field visits to see firsthand the conditions in target countries and the work currently being delivered by the charity.

c. Method of appointment or election of Trustees

The management of the charity and the group is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed.

d. Related parties

The Trustees acknowledge with thanks the provision of office facilities and ancillary services by the Complete Cover Group, of which our founder, Tony Allen, is the Chief Executive and majority shareholder.

Trustees' report (continued)
for the year ended 31 March 2017

Aims, Objectives and Activities

a. Aims

The charity's aims, as set out in the objects clause contained within the company's Memorandum and Articles of Association are:

- The relief of poverty by the support and maintenance of self-sustaining projects in Africa, having particular regard to:-
  - The poorest communities and working particularly in the fields of food security, water, health, education and micro-finance to uplift the family and the well-being of children.
  - Supporting projects in such a way that can be used to inspire other communities to share best practice.
  - Providing support, advice and assistance over the long term to ensure the continued viability of self-sustaining communities.
  - The relief of financial need and suffering where the challenges posed by acute poverty and deprivation result in very negative consequences for individuals, groups, organisations and specific localities within targeted countries that are affected and the provision of appropriate aid where it is needed.

b. Objectives

African Revival's objectives fall into the main category of improving access to quality education in sub-Saharan Africa. We believe strongly in the power of education to change lives; by building schools, training teachers and providing the resources that schools need, we can help break the cycle of poverty and offer inspiration and opportunity to Africa's future generations.

c. Activities

Our key activities relate to this main objective around education. Our main activities include:

- Infrastructure projects to improve school facilities. These will include classrooms but also the provision of clean water, latrines and changing/washrooms to improve sanitation and hygiene.
- Work with parents on microfinance schemes (VSLAs – Village Savings & Loan Associations) to encourage them to save collectively and invest in their children's education and their own livelihoods.
- Work to support teachers, acknowledging that without inspiring teaching, children cannot excel in their exams and hence improve their future prospects.
- Provision of teaching and learning materials including text books, learning aids and classroom furniture to improve the quality of education received by pupils within the classroom.
- Implementation of livelihood programmes (NB: Particularly based around the development of new agricultural methods and techniques) within schools to work with children and the local community to provide the children with the best possible opportunity for future employment and generate a source of income for the school as well as strengthening social bonds between and within communities.

d. Public Benefit

The trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular they consider how planned activities will contribute to the aims and objectives they have set. The trustees have complied with the duty in Section 17 of the Charities Act 2011, to have due regard for the Charity Commission's general guidance note, "Charities and Public Benefit".

Trustees' report (continued)
for the year ended 31 March 2017

Achievements and performance

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting policies.

b. Review of the year

African Revival works in some of the most remote and challenging areas, supporting education projects where the need is the greatest in Uganda, Zambia and South Sudan.

Impact is closely monitored and evaluated to provide qualitative and quantitative data for project reports to our donors. Detailed analysis helps us to engage our supporters, and strengthen funding partnerships. We work from baseline surveys, enrolment figures, and primary leaving exam results. For example:

- Phonics Programme will be measured through M&E tools developed in partnership with Educators International. Teachers are provided with android phones and hand held Phone printers. Results from tests with pupils are input by teachers, and automatically uploaded to our central network database when connected to the internet.
- Jumpstart! Early Childhood Development Programme funded by DfID, has been awarded A++ in the annual review as outputs substantially exceeded milestones and project expectations.
- Speed Schools, funded by Geneva Global, support children who have dropped out of the education system for one reason or another. We condense primary 1-3 into a one year course, allowing pupils to re-enter mainstream education in primary 4. In one year 724 children passed the entry exam and returned to mainstream education.
- Sanitation & Girls Programme data is collated in partnership with the District Education Board – including primary leaving and enrolment information. Retention of girls in education will be studied over three years.

Income for the financial year 2016/2017was £670k (UK £580k & ARU £90k)

Beneficiaries pupils; teachers; parents are our inspiration. Testimonials, pictures and film help us to convey the impact of our work.

Head Teacher – Scovia
"Before the 9 month training we received from African Revival at Gulu Primary Teachers College we had no idea about ECD - all classes were taught orally, and there were no pictures or charts on the wall. Now we are able to plan, and follow a routine for Early Childhood Development ["ECD"] students. We now know for students to understand a concept we must show them, or draw a picture. The training has also helped the school as we have drawn up a development plan.

The playground has helped us to achieve increased enrolment figures, and with our training we have been able to mobilise the parents – who contribute financially and by helping at the school garden."

Achola Rubinah –VSLA member & parent
Before Jumpstart! Rubinah's daughter was not in school – as a single mother Rubinah could not afford the school fees. Thanks to AR led community mobilisation Rubinah enrolled Sandra (now in K3) and joined the Village Saving Loans Association [" VSLA"].

"Joining the VSLA allowed me to borrow money to pay the school fees, and also meant I could borrow 70,000 shillings (£15.56) to start my own business. With this loan I bought tables, and chairs, and shelves to start my own hotel & restaurant. Now business is good and there are lots of customers – some days I can make up to 50,000 shillings! I have even been able to make a sign. I am also very impressed with the nursery education at the school."

David Ojok – Parent & VSLA Treasurer
David currently has 2 children at Purongo Hills (Okello Wan in K3 and Adong Lillian in K2) and is the VSLA Treasurer – there are 9 different VSLA roles, all filled by community members. David informs us that current savings are 2.3 million UGX (£511). Before community mobilisation David did not want to send his children to nursery school. Attending VSLA meetings at the school allowed David to meet teachers, and see lessons – now he encourages other community members to send his children to school.

"The VSLA has helped me to meet the school fees, buy uniforms from the children and provide other financial support for the community. I have also borrowed some money for cultivation; this income will support my tailor business and help me pay the school fees. The VSLA is also helping children in other schools because the whole community is free to join and begin saving".

Supporters are a mix of individual philanthropists, corporates, regular donors, government, education bodies, trusts & foundations and members of the public.

Staff work on the principles of honesty, integrity, openness, and transparency. We are committed to empowering and encouraging personal development within this framework. Trustees and senior management, wherever they are based, believe effective field leadership, and committed field staff, are key components of our future success.

Programming developments include the creation of a Programming APP, providing a detailed plan of current Actual projects being implemented with committed funding, Proposals for projects with detailed budgets for which we are actively seeking funding, and a Pipeline of new projects that have been prioritised by the teams in the field/in-country.

- Priority Lists are compiled by field teams in liaison with Head teachers and key staff members at schools to identify their needs in order of importance. The UK office supports the research and writing of proposals before taking them to the next stage in the funding process.

Community engagement is vital to the success of all our projects. We believe that it is essential to involve parents in the education of their children, and the management of their schools. This has been a key feature of our work. High poverty limits the financial support from parents, but working with the community we have found alternative strategies that only require time and physical labour.

All construction projects are run in close collaboration with parents who mould and burn the bricks whilst also securing all the needed sand. This commitment translates into significant monetary value which in turn allows us as an organisation to build more classroom blocks, latrines and teacher houses.

- Many children are being taught in classroom structures that have been condemned. In the last 12 months we have built or renovated 8 classroom blocks.
- Teachers who commute long distances to work at rural schools tend to have higher levels of absenteeism. On site accommodation has been proven to increase teachers' attendance and motivation, impacting on education as teachers can run extracurricular lessons. In the last 12 months, we have built 5 Twin Staff Houses.
- We are committed to improving sanitation and hygiene facilities in an effort to increase the retention of female students, and improve health and hygiene for all pupils and staff.
- Many children have to walk miles to collect water. We continue to build boreholes at or close to the school campus to help improve school attendance and provide health benefits for entire communities.

In Uganda we work in the Acholi sub-region in the north, the centre of a brutal two-decade insurgency by the rebel group; Lord's Resistance Army (LRA). When peace was restored in 2006, the people of northern Uganda started to rebuild their lives, but the effect on the schooling system has been long-standing.

Since 2016, 1.9m people have fled war in South Sudan, with almost 1m seeking refuge in Northern Uganda. There, they have been welcomed by what has been called the most generous refugee policy in the world, given supplies and a plot of land and encouraged to integrate as quickly as possible into Ugandan society. But the limited resources to enable them to do this are severely stretched.

Refugee children have the same access to health and education as Ugandans, although in practice schools are few and far between, leaving most of the half a million children who have crossed the border without proper schooling. The schools that do exist are overwhelmed, with 200 children to a class in some cases, and aid agencies fear that a whole generation of South Sudanese children could be left without a basic education. We are actively looking at how we might be able to help to begin to address the impact that the refugee crisis in Northern Uganda is having on already stretched educational resources.

Our office in Gulu is managed by a dedicated team of local Ugandans. They co-ordinate and implement a range of literacy, sanitation, and livelihood projects in nursery and primary schools.

Key programme highlights include:

Phonics

Literacy in Uganda has been taught using rote memorisation techniques, and children are not taught to decipher sounds made by individual letters and groups of letters in words. This means they can memorise words they have already been taught, but cannot tackle new words on their own. Phonics correlates sounds with letters, providing children with a stronger literary foundation that is central to academic achievement in all subjects.

Our phonics programme, funded by British Foreign School Society and The Allen Trust, is training teachers from 30 schools in the Amuru and Nwoya district. We are providing teachers with the manuals and readers required to teach phonics in the classroom, in addition to introducing advanced monitoring and evaluation tools.

Speed Schools

750 children, who had dropped out of school, were enrolled into the 10 month Speed School programme funded by Geneva Global (an America philanthropy consulting company). We trained 30 facilitators to teach the children in class sizes of no more than 25. Speed School facilitators condense primary 1-3 into a one year course, allowing pupils to re-enter mainstream education for primary 4. Communities rallied to build temporary classrooms. At the end of November 2017, 724 children passed the entry exam have returned to mainstream education. The project was deemed a huge success by Geneva Global, and they have signed a further agreement with African Revival Uganda for $305,000 to extend the programme for a further year in 70 schools across the Nwoya and Amuru Districts – until February 2018.

Early Childhood Development

Our Jumpstart! ECD three year programme funded by DFID UK Aid draws to a close in mid-December 2017. The project improves the quality of nursery education in a holistic and sustainable manner through focus on all aspects of a young child's learning experience, both inside and outside the classroom. Since 2015 we have been working with 10 nursery schools and over 7,000 children in rural Nwoya District, Northern Uganda, to improve the quality of nursery education available. Since our project started, dropout rates at the schools we have supported with this initiative have reduced from an average of 16% to 3%, and enrolment figures have improved through our deepening our relationship with each school community.

Jumpstart! highlights:

- We have been transforming nursery classrooms to create stimulating learning environments. 310 books have been published and 720 learning/play materials have been produced by caregivers to improve the engagement of the youngsters. The emotional learning environment has also been improved – teachers have developed codes of conduct to encourage mutual respect, observing the children's rights and encouraging good behaviours amongst pupils.
- We have trained 26 nursery teachers, and 433 primary teachers, in Early Childhood Development. We have sent 19 unqualified nursery teachers on training to become qualified Caregivers – 17 of these are women. We have trained tutors at the teacher training colleges in ECD, to ensure future teacher training provides teachers with the best possible ECD learning.
- Playgrounds: 10 playgrounds have been completed by East Africa Playgrounds as part of this initiative. Each of the brightly coloured playgrounds is bespoke and individually designed in consultation with school teachers and children, providing an engaging, stimulating outside space that allows them to play, explore and develop in a safe environment.

- We have promoted collaboration between various stakeholders such as the District Education Office ["DEO"] and the Acholi Language Board ["ALB"], enhancing levels of commitment and strengthened programme sustainability and quality. We have partnered with STIR Education to create a teacher-led movement with the aim of improving children's learning. This movement has an annual focus, set by teachers – this year it is 'checking pupil understanding before moving on'. Teachers are empowered so that, together with African Revival, they can improve the quality of education delivered.
- We have encouraged schools to strengthen their relationships with the parents to ensure improved enrolment and retention rates. Each class has an elected female and male parent leader to lead discussions and organise activities. The number of parents attending annual open days at nurseries has increased hugely, 3,389 parents attended this year – superseding our 2016 target of 1,200. Parents are mobilised to supply materials, for example by making bricks for ECD classrooms. Their contribution towards this project has been valued at £2,200. Parents sit on the committees, through which each of the schools is governed, ensuring that there is proper accountability and good practice in each school.

School Development Gardens and Village Saving Loans Associations
We have established 29 School Demonstration Gardens ["SDG's"], with funding from Bestseller Fund, helping combat food insecurity and keeping children in school. The gardens are managed by parents, under the organisation and management of the school. The gardens secure direct returns for all involved but also enable the school to teach improved farming techniques to parents which they can then apply to their own crops. 30% of profits go to the parents, 30% to the school, and 40% are re-invested back into the garden for new seed, fertilisers and gardening equipment.

Village Saving Loan Associations are linked to our SDG's. We provide financial management training to VSLA members, as well as resources. Community members create their own saving goals including budgeting for their children's school fees. When the village has adequate savings, parents can borrow money, and pay it back with much lower interest rates than municipal banks. These associations mean that parents form much stronger links with schools, as they can observe lessons and meet teachers. Improving parent engagement has a positive impact on both enrolment and dropout rates.

In **Zambia** we work with 12 schools in the Kalomo & Choma Districts in the south of the country. In the last twelve months we have delivered new educational opportunities for 3,500 pupils and 36 teachers in the district. We have recently appointed a new Programme Manager, Iain Parry, to work from our office in Choma, alongside Country Manager, Julia Mackay. Dave Sangweni is our Project Officer assisting with construction projects, and Raymond Hadangalika, Livelihood Project Officer, works on our pilot SDG.

Highlights include:

- **Munyenye Basic School:** Established the first School Development Garden and Village Saving Loan Association - 3 year project
- **Bwacha Basic School:** 1 x 3 Classroom block, 2 x 5 stance latrines, furniture and Teaching Material (books) have been completed
- **Kalomo Basic School:** 2 x 5 stance latrine blocks and staff latrines have been completed.
- **Kalundu Community School:** 2 x 5 stance latrine blocks incorporating a girls shower/changing room and urinal for boys, and staff latrines
- **Siamoono Community School:** construction of Twin Staff House, latrines and showers
- **Sikalele Community School:** construction of Twin Staff House, latrines and showers
- **African Revival Basic School:** Ongoing refurbishment of 1 x 3 CRB including provision of furniture, and pits for latrines are being dug with help and labour provided by Brian Laing, a local farmer.
- **Teacher Training Programme:** 19 community teachers passed their 2 year training programme and are now government trained and paid teachers.

In **South Sudan** our education programmes are delivered in partnership with The Brickworks and Fields of Life. Despite some increase in primary enrolment, education indicators in South Sudan remain amongst the worst in the world. Around 1 million children in poor rural areas remain out of school, and retention of pupils is poor, with less than 10% of students completing primary school. Conflict has had a huge impact on the education system of the country, many displaced children stopped their education, and huge numbers of recent returnees are proving overwhelming to an already overstretched education system. Gender equality is also an issue with only 33% of girls attending schools. South Sudan has an urgent need for more classrooms and trained teachers.

Highlights include:

- **Haddow School:** Building of latrines completed, and a 4 x classroom block with Fields of Life nearing completion
- **Yei Teacher Training College:** sponsorship of five teachers for the Diploma of Education with The Brickworks – completed in December 2016

Plans for future periods

a. Future developments

Mention has been made above of certain small scale plans and objectives for the coming year. In addition, the organisation is creating a significant detailed pipeline of projects that strengthen the foundations laid. The Board intends to help develop and strengthen the fundraising strategy and believes that the track record will enable the organisation to continue to make further progress in establishing really effective and impactful programmes in the years ahead.

Financial and risk management objectives and policies

a. Financial review

Total income received by the charity in the financial year amounted to £670,000 an increase of 10% over the previous year.

We continue to receive a generous level of donations but there has been a significant increase in grant income during the year. This is primarily from the UK Department for International Development (DfID) and the Danish charitable fund, the Bestseller Fund.

The larger part of our unrestricted income was derived from our fundraising events, in particular our autumn ball and spring golf day, and our grateful thanks go to both the participants and the organisers of these wonderful flagship events.

We are again grateful for the continuing support of our major donors and senior volunteers. Also for the generosity of the Allen Trust and the Complete Cover Group, who provide our UK offices and ancillary services.

Details and analysis of funds are reflected in the Statement of Financial Activities and related Notes to the accounts.

b. Reserves policy

The trustees' policy in respect of reserves is to maintain unrestricted funds, other than those designated from time to time for specific purposes, at such level as will provide African Revival with sufficient working capital to carry on its existing activities for a period of 3 to 6 months. The trustees estimate that the level of reserves currently required approximates to £50k. Management and the trustees are committed to improving the level of unrestricted cash reserves so that the charity has sufficient funds to maintain its activities in the event of a funding shortfall.

c. Risk management

The trustees have an on-going policy of reviewing, identifying and mitigating the operational, financial and strategic risks to which the charity is exposed both in the UK and in Africa.

Trustees' responsibilities statement

The Trustees (who are also directors of African Revival for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

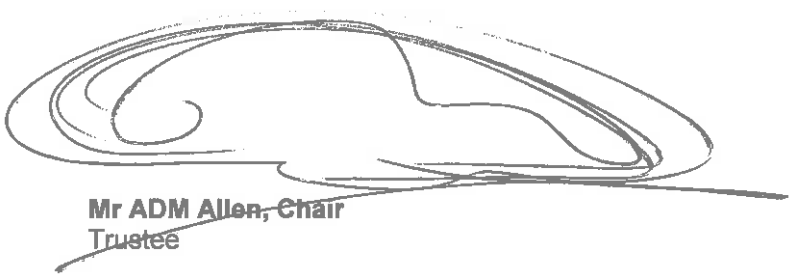
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial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

Disclosure of information to auditors

Each of the persons who are trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

This report was approved by the Trustees, on 14 September 2017 and signed on their behalf by:



Mr ADM Allen, Chair
Trustee

Independent auditors' report to the members of African Revival

We have audited the financial statements of African Revival for the year ended 31 March 2017 set out on pages 13 to 32. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinion we have formed.

Respective responsibilities of Trustees and auditors

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditors under the Companies Act 2006 and section 145 of the Charities Act 2011 and report to you in accordance with those Acts. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the group's and the parent charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit, the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with those financial statements and such reports have been prepared in accordance with applicable legal requirements.

Independent auditors' report to the members of African Revival

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and the parent charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- the parent charity has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charity financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Group strategic report.

Alyson Howard FCCA DChA CF (Senior statutory auditor)

for and on behalf of

Williams Giles Limited

Statutory Auditor
Chartered Accountants

12 Conqueror Court
Sittingbourne
Kent
ME10 5BH
Date: 4 October 2017

Williams Giles Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

AFRICAN REVIVAL

(A company limited by guarantee)

Consolidated statement of financial activities incorporating income and expenditure account for the year ended 31 March 2017

	Note	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	*Total funds 2016 £*
Income from:					
Donations and legacies	2	**69,804**	**547,877**	**617,681**	*389,910*
Other trading activities	3	**51,808**	**265**	**52,073**	*190,341*
Investments	4	**841**	**-**	**841**	*482*
Total income		**122,453**	**548,142**	**670,595**	*580,733*
Expenditure on:					
Raising funds		**38,735**	**225**	**38,960**	*159,621*
Charitable activities	5,7	**71,473**	**443,733**	**515,206**	*359,395*
Total expenditure		**110,208**	**443,958**	**554,166**	*519,016*
Net income before transfers		**12,245**	**104,184**	**116,429**	*61,717*
Transfers between Funds	15	**(19,441)**	**19,441**	**-**	*-*
Net income / (expenditure) before other recognised gains and losses		**(7,196)**	**123,625**	**116,429**	*61,717*
Gains/(losses) on revaluations of fixed assets	12	**10,857**	**(431)**	**10,426**	*(87)*
Net movement in funds		**3,661**	**123,194**	**126,855**	*61,630*
Reconciliation of funds:					
Total funds brought forward		**48,741**	**223,663**	**272,404**	*210,774*
Total funds carried forward		**52,402**	**346,857**	**399,259**	*272,404*

The notes on pages 17 to 32 form part of these financial statements.

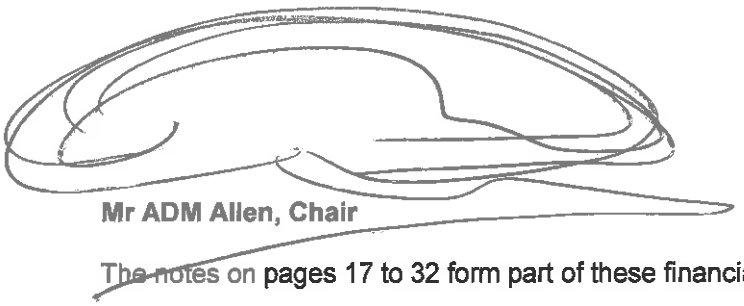
AFRICAN REVIVAL

(A company limited by guarantee)
Registered number: 05169063

Consolidated balance sheet as at 31 March 2017

	Note	£	2017 £	£	2016 £
Fixed assets					
Tangible assets	12		**12,196**		*15,051*
Current assets					
Debtors	13	**117,164**		*21,494*	
Cash at bank and in hand		**356,337**		*263,482*	
		473,501		*284,976*	
Creditors: amounts falling due within one year	14	**(86,438)**		*(27,623)*	
Net current assets			**387,063**		*257,353*
Net assets			**399,259**		*272,404*
Charity Funds					
Restricted funds	15		**346,857**		*223,663*
Unrestricted funds	15		**52,402**		*48,741*
Total funds			**399,259**		*272,404*

The financial statements were approved and authorised for issue by the Trustees on 14 September 2017 and signed on their behalf, by:



Mr ADM Allen, Chair

The notes on pages 17 to 32 form part of these financial statements.

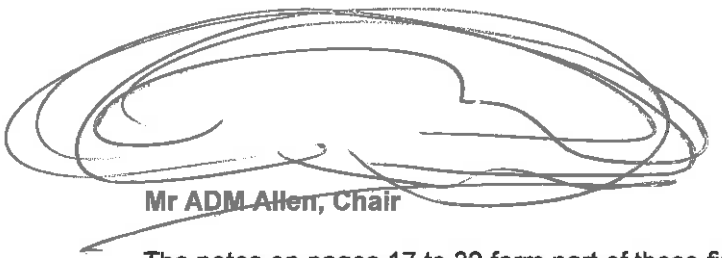
AFRICAN REVIVAL

(A company limited by guarantee)
Registered number: 05169063

Charity balance sheet
as at 31 March 2017

	Note	£	2017 £	£	*2016* *£*
Fixed assets					
Tangible assets	12		**10,171**		*15,051*
Current assets					
Debtors	13	**223,255**		*40,161*	
Cash at bank and in hand		**339,875**		*261,863*	
		563,130		*302,024*	
Creditors: amounts falling due within one year	14	**(84,106)**		*(25,828)*	
Net current assets			**479,024**		*276,196*
Net assets			**489,195**		*291,247*
Charity Funds					
Restricted funds	15		**266,634**		*223,662*
Unrestricted funds	15		**222,561**		*67,585*
Total funds			**489,195**		*291,247*

The financial statements were approved and authorised for issue by the Trustees on 14 September 2017 and signed on their behalf, by:



Mr ADM Allen, Chair

The notes on pages 17 to 32 form part of these financial statements.

AFRICAN REVIVAL

(A company limited by guarantee)

Consolidated statement of cash flows for the year ended 31 March 2017

	Note	2017 £	2016 £
Cash flows from operating activities			
Net cash provided by operating activities	17	**96,248**	*99,916*
Cash flows from investing activities:			
Dividends, interest and rents from investments		**841**	*482*
Purchase of tangible fixed assets		**(4,234)**	*(9,197)*
Net cash used in investing activities		**(3,393)**	*(8,715)*
Change in cash and cash equivalents in the year		**92,855**	*91,201*
Cash and cash equivalents brought forward		**263,482**	*172,281*
Cash and cash equivalents carried forward	18	**356,337**	*263,482*

The notes on pages 17 to 32 form part of these financial statements.

Notes to the financial statements for the year ended 31 March 2017

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

African Revival meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Statement of financial activities (SOFA) and Balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

No separate SOFA has been presented for the charity alone as permitted by section 408 of the Companies Act 2006.

1.2 Basis of consolidation

The financial statements consolidate the accounts of African Revival and all of its subsidiary undertakings ('subsidiaries').

The charity has taken advantage of the exemption contained within 408 of the Companies Act 2006 not to present its own Income and expenditure account.

1.3 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1. Accounting policies (continued)

1.4 Expenditure

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Grants offered subject to conditions that have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

1.5 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.6 Fund accounting

Investment income, gains and losses are allocated to the appropriate fund.

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1. Accounting policies (continued)

1.7 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	30% on cost
Computer equipment and other equipment	-	30 % on cost
Motorcycles	-	from 30% on cost

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.9 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.10 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

1.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.12 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1. Accounting policies (continued)

1.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2. Income from donations and legacies

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	*Total funds 2016 £*
Donations	**35,653**	**194,093**	**229,746**	*167,282*
Grants	**15,417**	**349,530**	**364,947**	*196,650*
Gift Aid	**18,734**	**4,254**	**22,988**	*25,978*
Total donations and legacies	**69,804**	**547,877**	**617,681**	*389,910*
Total 2016	*94,432*	*295,478*	*389,910*	

3. Activites for Generating Funds

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	*Total funds 2016 £*
Fundraising events	**51,808**	**265**	**52,073**	*163,596*
Fees for professional services	-	-	-	*26,745*
	51,808	**265**	**52,073**	*190,341*
Total 2016	*181,181*	*9,160*	*190,341*	

Fee income is funding received from the Netherlands Development Organisation (SNV) for the LEARN school gardens projects. Payments are made based on the time spent by staff on the programme and as such take the form of fees rather than grant funding.

Notes to the financial statements for the year ended 31 March 2017

4. Investment income

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	*Total funds 2016 £*
Deposit account interest	**841**	**-**	**841**	*482*
Total 2016	*482*	*-*	*482*	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	*Total funds 2016 £*
Education	**53,269**	**443,733**	**497,002**	*337,058*
Total 2016	*75,499*	*220,559*	*296,058*	

Summary by expenditure type

	Staff costs 2017 £	Other costs 2017 £	Total 2017 £	*Total 2016 £*
Education	**136,928**	**360,074**	**497,002**	*337,058*

6. Support costs

	Activities £	Total 2017 £	*Total 2016 £*
Education	**53,534**	**53,534**	*47,075*
At 31 March 2016	*47,075*	*47,075*	

Notes to the financial statements for the year ended 31 March 2017

7. Governance costs

	Total funds 2017 £	*Total funds 2016 £*
Auditors' remuneration	**6,600**	*6,600*
Legal and professional fees	**3,324**	*3,615*
Other support costs	**8,280**	*7,112*
Trustees expenses	**-**	*24*
Staff costs	**-**	*4,986*
	18,204	*22,337*

8. Contribution from fundraising events

African Revival staged several fundraising events in the year. The most significant were the Grand Ball, which raised £91,600 (2016: £161,000), and the golf day which raised £17,000 (2016: £24,000).

9. Net income/(expenditure)

This is stated after charging:

	2017 £	*2016 £*
Depreciation of tangible fixed assets:		
- owned by the charitable group	**7,089**	*7,970*

During the year, no Trustees received any remuneration (2016 - £NIL).
During the year, no Trustees received any benefits in kind (2016 - £NIL).
1 Trustee received reimbursement of expenses amounting to £274 in the current year, (2016 - 1 Trustee - £24).

David Leeper, a trustee of the charity, was paid £7,000 in his role as International Director through the charity's payroll from 1 September 2016 to 31 March 2017. The charity received prior approval from the Charity Commission.

10. Auditors' remuneration

	2017 £	*2016 £*
Fees payable to the charity's auditor and its associates for the audit of the charity's annual accounts	**6,600**	*6,600*

11. Staff costs

Staff costs were as follows:

	2017 £	*2016 £*
Wages and salaries	**156,253**	*172,907*
Social security costs	**10,191**	*11,299*
	166,444	*184,206*

The average number of persons employed by the charity during the year was as follows:

	2017 No.	*2016 No.*
UK	**2**	*3*
Uganda	**12**	*14*
Zambia	**2**	*3*
	16	*20*

No employee received remuneration amounting to more than £60,000 in either year.

12. Tangible fixed assets

Group	Computer equipment £	Office equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2016	**11,862**	**10,280**	**60,340**	**82,482**
Additions	**-**	**1,244**	**2,990**	**4,234**
At 31 March 2017	**11,862**	**11,524**	**63,330**	**86,716**
Depreciation				
At 1 April 2016	**10,326**	**5,820**	**51,285**	**67,431**
Charge for the year	**572**	**1,961**	**4,556**	**7,089**
At 31 March 2017	**10,898**	**7,781**	**55,841**	**74,520**
Net book value				
At 31 March 2017	**964**	**3,743**	**7,489**	**12,196**
At 31 March 2016	*1,536*	*4,460*	*9,055*	*15,051*

Charity	Computer equipment £	Office equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2016	**11,862**	**7,575**	**58,099**	**77,536**
Additions	**-**	**1,244**	**-**	**1,244**
At 31 March 2017	**11,862**	**8,819**	**58,099**	**78,780**
Depreciation				
At 1 April 2016	**10,326**	**3,115**	**49,044**	**62,485**
Charge for the year	**572**	**1,961**	**3,591**	**6,124**
At 31 March 2017	**10,898**	**5,076**	**52,635**	**68,609**
Net book value				
At 31 March 2017	**964**	**3,743**	**5,464**	**10,171**
At 31 March 2016	*1,536*	*4,460*	*9,055*	*15,051*

13. Debtors

	Group		Charity	
	2017 £	*2016* £	**2017** £	*2016* £
Trade debtors	**3,055**	*3,950*	**3,055**	*3,950*
Amounts owed by group undertakings	**-**	*-*	**107,706**	*18,667*
Other debtors	**32,474**	*433*	**32,474**	*433*
Prepayments and accrued income	**81,635**	*17,111*	**80,020**	*17,111*
	117,164	*21,494*	**223,255**	*40,161*

14. Creditors: Amounts falling due within one year

	Group		Charity	
	2017 £	*2016* £	**2017** £	*2016* £
Trade creditors	**768**	*21*	**768**	*21*
Other taxation and social security	**2,327**	*3,389*	**2,327**	*3,370*
Other creditors	**6,959**	*5,628*	**6,959**	*5,628*
Accruals and deferred income	**76,384**	*18,585*	**74,052**	*16,809*
	86,438	*27,623*	**84,106**	*25,828*

Notes to the financial statements
for the year ended 31 March 2017

14. Creditors: Amounts falling due within one year (continued)

	Group		Charity	
	£	£	£	£
Deferred income				
Deferred income at 1 April 2016	**9,875**	**-**	**9,875**	**-**
Resources deferred during the year	**67,452**	**9,875**	**67,452**	**9,875**
Amounts released from previous years	**(9,875)**	**-**	**(9,875)**	**-**
Deferred income at 31 March 2017	**67,452**	**9,875**	**67,452**	**9,875**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2017 £
Unrestricted funds						
General Funds	**48,741**	**122,453**	**(110,208)**	**(19,441)**	**10,857**	**52,402**

Notes to the financial statements for the year ended 31 March 2017

15. Statement of funds (continued)

Restricted funds

BFSS & phonics teacher training	-	24,812	(13,072)	-	(711)	11,029
Bestseller Fund	16,488	38,804	(43,500)	-	1,219	13,011
Juba Road Staff House	-	12,628	(60)	-	-	12,568
Gulu PTC	7,329	538	(125)	-	282	8,024
Lutuk	-	1,000	(2,348)	733	92	(523)
Jumpstart DfID	-	61,104	(59,868)	-	(2,559)	(1,323)
Jumpstart AR	47,682	19,180	(7,490)	(10,000)	(678)	48,694
Kitgum	17,766	-	(125)	-	(273)	17,368
Koch Goma P7	1,353	-	-	-	99	1,452
Kock Lila	-	14,950	(22,410)	10,000	(223)	2,317
Lacek	-	-	(17,460)	14,950	(599)	(3,109)
School Spend	11,998	4,075	(186)	-	58	15,945
Speed Schools GG	-	79,541	(88,579)	-	3	(9,035)
Speed School Orsario	5,000	5,000	(8,286)	-	3	1,717
Teddi Latrines	2,118	-	(3,742)	-	164	(1,460)
Uganda - other	-	2,159	-	-	-	2,159
AR Basic School	118	8,000	(3,191)	-	(97)	4,830
Bowwood Community School	20	-	(69)	-	(161)	(210)
Bwacha	17,732	19,504	(27,465)	-	370	10,141
Just A Drop Projects	1,319	5,837	(6,300)	(654)	449	651
Kalomo Central	483	-	(175)	-	(16)	292
Kalomo Basic	-	-	(5,416)	2,732	35	(2,649)
Kalundu Community School	-	31,128	-	-	-	31,128
Kinnertone Community School	9,912	-	(64)	(10,133)	285	-
Kueyo School	300	-	-	-	-	300
Mabuyu Primary School	891	-	-	(622)	(269)	-
Matondo	3,539	-	-	(4,353)	814	-
Mooka	3,620	-	-	-	185	3,805
Mulwazi Basic School	345	2,750	(3,872)	-	586	(191)
Musebela	1,315	-	-	(1,617)	302	-
Munyenye School	-	15,306	(1,913)	-	(128)	13,265
Siamoono	-	6,500	(9,946)	10,133	104	6,791
School Linking Programme	244	-	-	-	74	318
Siamwaamvwa	203	2,250	(2,514)	2,272	201	2,412
Sikakele	8,450	6,500	(10,345)	-	(21)	4,584
Teacher Training	4,148	-	(1,719)	-	20	2,449
Zambia other	2,274	-	-	-	(41)	2,233
South Sudan - Small Projects	4,470	21,919	(3,550)	-	-	22,839
South Sudan - Lizira Primary School	43,750	-	(35,000)	-	-	8,750
South Sudan - Wudu School	10,000	52,686	(37)	7,100	-	69,749
Yei Vocational college	-	-	(6,000)	6,000	-	-
Sundry small projects	796	120	-	-	-	916
Haddow School	-	72,428	(59,131)	(7,100)	-	6,197
Orphanage, Kajo Keji	-	39,423	-	-	-	39,423

15. Statement of funds (continued)

	223,663	**548,142**	**(443,958)**	**19,441**	**(431)**	**346,857**
Total of funds	**272,404**	**670,595**	**(554,166)**	**-**	**10,426**	**399,259**

Statement of funds - prior year

	Balance at 1 April 2015 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 March 2016* £
Unrestricted funds						
General Funds	*84,313*	*276,095*	*(298,457)*	*(20,104)*	*6,894*	*48,741*
	84,313	*276,095*	*(298,457)*	*(20,104)*	*6,894*	*48,741*

Notes to the financial statements for the year ended 31 March 2017

15. Statement of funds (continued)

Restricted funds

EU	-	1	(2)	-	1	-
Bestseller Fund	20,490	37,753	(40,107)	-	(1,648)	16,488
Juba Road Staff House	(3)	-	(22,476)	23,726	(1,247)	-
Gulu PTC	6,455	1,198	-	-	(324)	7,329
Lutuk	1,406	-	(2,107)	1,067	(366)	-
Jumpstart DfID	(1)	74,846	(74,886)	1,275	(1,234)	-
Jumpstart AR	38,349	20,593	(9,674)	(1,277)	(309)	47,682
Kitgum	17,449	28	(6)	-	295	17,766
Koch Goma P7	1,467	-	-	-	(114)	1,353
School Spend	7,363	5,769	-	(1,067)	(67)	11,998
Lugede	631	-	(576)	-	(55)	-
School Spend	-	5,410	(410)	-	-	5,000
Teddi Latrines	-	3,500	(1,134)	-	(248)	2,118
AR Basic School	173	-	-	-	(55)	118
Bowwood Community School	1	190	(317)	-	146	20
Bwacha	-	19,504	(1,905)	-	133	17,732
Just A Drop Projects	-	7,509	(4,439)	-	(1,751)	1,319
Kalomo Central	-	500	(19)	-	2	483
Kinnertone Community School	7,262	3,600	(296)	-	(654)	9,912
Mabuyu Primary School	624	-	(211)	-	478	891
Matondo	5,178	-	(8)	-	(1,631)	3,539
Mooka	3,900	-	-	-	(280)	3,620
Mulwazi Basic School	503	-	-	-	(158)	345
Musebela	8,271	-	(78)	(6,250)	(628)	1,315
Muumba Community School	4,655	-	-	(3,620)	(1,035)	-
School Linking Programme	657	-	-	-	(113)	544
Siamwaamvwa	1	4,250	(12,648)	6,250	2,350	203
Sikakele	-	8,474	(27)	-	3	8,450
Teacher Training	-	10,537	(7,899)	-	1,510	4,148
Zambia other	-	2,500	(244)	-	18	2,274
South Sudan - Small Projects	1,060	3,500	(90)	-	-	4,470
South Sudan - Lizira Primary School	-	78,750	(35,000)	-	-	43,750
South Sudan - Wudu School	-	10,000	-	-	-	10,000
South Sudan - Yei Vocational College	-	6,000	(6,000)	-	-	-
South Sudan - sundry small projects	570	226	-	-	-	796
	126,461	304,638	(220,559)	20,104	(6,981)	223,663
Total of funds	210,774	580,733	(519,016)	-	(87)	272,404

Notes to the financial statements
for the year ended 31 March 2017

Fund	Origin of Fund	Purpose of Fund
Uganda		
Jumpstart!	DFID UKAid Match Individual Donors and Grants – including The Prince's Charitable Trust	Jumpstart! DFID - UK Aid Match Nursery Programme in 10 Early Childhood Development (ECD) Centres in Nwoya District Training 19 nursery teachers to become qualified ECD Caregivers Building 10 playgrounds Trained 459 Teachers in ECD Training Coordinating Centre Tutors (CCTs), School Monitoring Committees (SMCs) and Parent Teacher Associations (PTAs) on how to monitor and support these 10 ECD centres Created age-appropriate books for K1 - K3 and P1 - P3 pupils, and trained teachers to make low-cost teaching materials.
Textbooks	Whichford Barn Dance	1584 Text books for Koch Lila, Koch Goma, Anaka P7 and St. Kizito Bidati primary schools in Nwoya District
Lacek Primary School		Building of a three room classroom block and furniture
Koch Lila Primary School	The Allen Trust, The Rasche Family Charitable Trust	Building of a three room classroom block and furniture
School Demonstration Gardens in 15 Schools in the Amuru District	Bestseller Fund	We have established 15 School Demonstration Gardens (SDG's) to combat food insecurity, and keep children in school, along with Village Saving Loans Associations (VSLAs). We provide resources and financial management training to VSLA members. Members create their own saving goals, including budgeting for their children's school fees. The gardens are managed by parents, who benefit through both direct profits and improved farming techniques to apply to their own crops. The school, and the garden itself, also keep a proportion of the annual profits. 30% of profits go to the parents, 30% to the school, and 40% re-invested back into the garden for new seed, fertilisers and gardening equipment.
Speed Schools	Geneva Global	We established 10 Speed Schools, an accelerated learning programme for children who have missed out on several years of schooling due to various reasons. Over the 10 month programme, we teach children the curriculum they have missed during the first three years of primary school with the aim for them to re-join their school year group.
Phonics Programme	British Foreign Schools Society (BFSS), The Allen Trust	Training teachers from 25 schools in the Amuru and Nwoya district. Providing teachers with the manuals and readers required to teach phonics in the classroom, along with improved monitoring and evaluation tools in partnership with Educators International.

South Sudan		
Haddow School	The Allen Trust	Commenced building of a 4 room classroom block with furniture

Zambia		
Siamwaamvwa Community School	Just A Drop	Building of latrines for pupils and staff
Kalundu Community School	Just A Drop	Building of latrines for pupils and staff
Teacher Training	The Allen & Nesta Ferguson Trust, The Allen Trust	5 Teachers had to re-sit their exams
AR Basic School	The Allen Trust	Renovations to a classroom block and building of latrines
Siamoono Community School		Building of twin Teacher Staff Housing
Bwacha Community School	Guernsey Overseas Aid Commission	1 x 3 Classroom Block, Latrines, Furniture and Teaching Material
Munyenye Community School	Marr Munning Trust	3 year project to implement a school demonstration garden at the school and a Village Saving Loans Association
Sikalele Community School	The Allen Trust, The Big Give	Building of twin Teacher Staff Housing

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2017 £
General funds	**48,741**	**122,453**	**(110,208)**	**(19,441)**	**10,857**	**52,402**
Restricted funds	**223,663**	**548,142**	**(443,958)**	**19,441**	**(431)**	**346,857**
	272,404	**670,595**	**(554,166)**	**-**	**10,426**	**399,259**

Summary of funds - prior year

	Balance at 1 April 2015 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 March 2016* £
General funds	*84,313*	*276,095*	*(298,457)*	*(20,104)*	*6,894*	*48,741*
Restricted funds	*126,461*	*304,638*	*(220,559)*	*20,104*	*(6,981)*	*223,663*
	210,774	*580,733*	*(519,016)*	*-*	*(87)*	*272,404*

Notes to the financial statements for the year ended 31 March 2017

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £
Tangible fixed assets	**12,196**	**-**	**12,196**
Current assets	**126,644**	**346,857**	**473,501**
Creditors due within one year	**(86,438)**	**-**	**(86,438)**
	52,402	**346,857**	**399,259**

Analysis of net assets between funds - prior year

	Unrestricted funds 2016 £	*Restricted funds 2016 £*	*Total funds 2016 £*
Tangible fixed assets	*15,051*	*-*	*15,051*
Current assets	*61,313*	*223,663*	*284,976*
Creditors due within one year	*(27,623)*	*-*	*(27,623)*
	48,741	*223,663*	*272,404*

17. Reconciliation of net movement in funds to net cash flow from operating activities

	Group	
	2017 £	*2016 £*
Net income for the year (as per Statement of Financial Activities)	**116,429**	*61,717*
Adjustment for:		
Depreciation charges	**7,089**	*7,970*
Dividends, interest and rents from investments	**(841)**	*(482)*
Loss on the sale of fixed assets	**-**	*2,290*
(Increase)/decrease in debtors	**(93,807)**	*66,426*
Increase/(decrease) in creditors	**58,815**	*(37,918)*
User text	**8,563**	*(87)*
Net cash provided by operating activities	**96,248**	*99,916*

18. Analysis of cash and cash equivalents

	Group	
	2017	*2016*
	£	*£*
Cash in hand	**356,337**	*263,482*
Total	**356,337**	*263,482*

19. Related party transactions

The Allen and Allen Group Ltd, of which Mr AD Allen is Chief Executive and majority shareholder, provided office facilities and ancillary services valued at £25,000 in the year (2016: £25,000)

20. First time adoption of FRS 102

It is the first year that the charity has presented its financial statements under SORP 2015 and FRS 102. The following disclosures are required in the year of transition. The last financial statements prepared under previous UK GAAP were for the year ended 31 March 2016 and the date of transition to FRS 102 and SORP 2015 was therefore 1 April 2015. As a consequence of adopting FRS 102 and SORP 2015, a number of accounting policies have changed to comply with those standards.

Comparative figures have been restated to reflect the adjustments made, except to the extent that the Trustees have taken advantage of exemptions to retrospective application of FRS 102 permitted by FRS 102 Chapter 35 'Transition to this FRS'.

The policies applied under the charity's previous accounting framework are not materially different to FRS 102 and have not impacted on funds or net income/expenditure.