

Registered number: 05169083
Charity number: 1108718



AFRICAN REVIVAL
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

AFRICAN REVIVAL
(A Company Limited by Guarantee)

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AFRICAN REVIVAL
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2020**

Trustees	Mr ADM Allen, Chair Mr GW James, Vice Chair Mr LJH Beighton Mr B J Stevens Mr R De Boise Ms S Srai-Chohan Mr I E Clark
Company registered number	05169063
Charity registered number	1108718
Registered office	Woodhall Bams Hungry Hill Lane Send Surrey GU23 7LG
Independent auditors	Williams Giles Professional Services Limited Chartered Accountants and Statutory Auditors Sittingbourne Kent ME10 5BH

AFRICAN REVIVAL
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CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020

The chairman presents his statement for the year.

African Revival maintains a strong focus, helping thousands of nursery and primary pupils each year in Uganda, Zambia and South Sudan. The impact of our work is tremendous. I am immensely proud of how we have adapted our programmes as the global Covid-19 pandemic took hold by providing educational support for children at home whilst schools have been closed, as well as assisting schools as they prepare to reopen - helping to combat the spread of the virus through our Emergency Sanitation Appeal.

One of the most important ways we are able to create such a significant impact is through our close engagement with the Education Governing Bodies, Head-teachers, parents, and local community leaders. African Revival has been working in these rural locations since 2005 and in doing so we have built long standing and trusting relationships. We listen and assess critical needs, working diligently with education officials, ensuring support at many levels.

The Board of Trustees completed a financial review and forecast for the forthcoming year.

Covid-19 has had, and continues to have, a significant impact on African Revival creating uncertainties about future income. The annual Golf Day has been postponed, and our fundraising Ball has been cancelled. The trustees considered whether donations, originally designated for certain projects, could be retained for reserves. With the agreement of specific donors an amount of approximately £57,000 was transferred and explains how our reserves rose by this amount to £105,000.

During the year we have upgraded our financial reporting system in each country. We have direct and instant access with tight controls, enabling the prompt availability of financial and project reports. Together with the financial review and forecast undertaken, this gives the trustees confidence that African Revival will remain a going concern. It is hoped that, when circumstances permit, reserve funds can be reallocated to those projects.

Towards the end of this financial year we saw school closures in all countries, and various restrictions on movement. This led to staff liaising with donors and beneficiaries to adapt our education and livelihood programmes, with infrastructure projects continuing unhindered.

I am particularly proud of the transformational work at rural schools in the Koboko District of Northern Uganda. Koboko is located near the porous borders of Democratic Republic of Congo and South Sudan. Prior to our interventions local children and refugees were being taught outside under trees. We have now built 5 schools, and in the past 12 months we have constructed a further 3 classroom blocks with furniture, supplied scholastic materials for 1,500 pupils and 17 teachers, and dug four boreholes. We are now in the process of constructing a rainwater harvesting tank so that all the schools will have access to clean water.

In South Sudan we have continued with a programme of classroom construction at Primary schools in the Maridi State. This is nearing completion, and as we look to the future, we hope to replicate our accelerated learning programme - getting children who have dropped out of school back into education - as only 1 in 5 children are receiving basic formal education.

It is an immense privilege for me to work with so many talented individuals in our teams in the UK and overseas. I thank my fellow Board of Trustees, the staff and volunteers, as well as our donors and international partners.

Do take a moment to read our Review of the Year as it gives greater insight of our impact.



Mr ADM Allen, Chairman

Date: 5/11/2020

AFRICAN REVIVAL
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2020

The Trustees present their annual report together with the audited financial statements of African Revival for the year 1 April 2019 to 31 March 2020. The Annual Report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable 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 (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2015).

Since the group and the Charity qualify as small under section 383 of the Companies Act 2006, the Group Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

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 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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Aims, Objectives and Activities (continued)

c. Activities

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

- Infrastructure projects to improve school facilities. These include classrooms but also the provision of clean water, latrines and changing/washrooms to improve sanitation and hygiene.
- Girls & sanitation programme to keep girls in education
- 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 (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".

Achievements and performance

a. AFRICAN REVIVAL

Our vision is an Africa where every child has equal access to quality education as we believe education is the key to overcoming poverty. We don't just build infrastructure and provide livelihood and education projects; we empower whole communities – pupils, teachers and parents – to transform schools into thriving learning environments that build brighter, better futures.

Our Mission is to provide effective and thriving teaching and learning environments – schools in which skilled and motivated teachers are supported by the parents and community in providing quality education to nursery and primary school children.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance (continued)

b. Review of the Year

Income for the financial year 2019/2020 was £865,905.

Beneficiaries are of course the pupils in the schools we support, as well as their communities; their teachers and parents are often our inspiration. Testimonials, pictures and film help us to convey the impact of our work.

Impact is closely monitored and evaluated to provide qualitative and quantitative data for project reports to our donors. Detailed analysis helps us engage supporters, and strengthen funding partnerships. It is also key to helping us assess what support and provision is most effective and how it is best supplied. We work from baseline surveys, enrolment figures, and primary leaving exam results.

Community Engagement is vital to all of our projects - all our work is undertaken in close collaboration with district education boards, school head-teachers and most importantly the community itself. Parents and the wider community mould and burn the bricks whilst also securing hard-core building materials and sand. This commitment translates not only into significant monetary value, but also ownership of the project and long term upkeep.

Key programme highlights include:

Lutuk Classroom Block – Uganda and Zambia

We completed the construction of a three room classroom block, with furniture provision, at Lutuk Community School in the Nwoya District.

African Revival has been working with Lutuk for many years, and we continue to run various projects at the school, including Beekeeping and Girls & Sanitation.

Furniture provision - Uganda

With funds raised in the 2019 Annual Ball we procured 30 desk benches and refurbished 7 blackboards at Abera Primary School in Amuru District. Before this intervention the blackboards in every classroom were illegible and the children were sitting on the concrete floor. A seemingly small change like this in fact makes a huge difference for the better.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance (continued)

Phonics Expansion - Uganda

We continue our successful phonics expansion project at 20 schools in Nwoya and Amuru districts and will train approximately 200 teachers to use phonics methodology in the classroom.

Individual support for teachers will ensure we build on the results achieved in the last round of the project which saw a 15.55% increase in literacy.

Koboko District - Uganda

We began working in Koboko in 2016 at 5 remote community schools that had little or no formal infrastructure. These schools had hundreds of learners under trees and supported refugees from neighbouring South Sudan and the Democratic Republic of Congo, along with Ugandan host community learners. One school, Anyao, had been established for 8 years with no permanent infrastructure and 400 enrolled pupils. Our initial focus was latrines which we built at 5 schools in 2017, followed by classroom blocks at three schools in 2018 (the 2 other schools were supported by another organisation).

This year we completed another round of classroom blocks at Anyao, Nyakaliso and Aditiru Primary Schools. This project was supported by the Rasche Family Charitable Trust and The Allen Trust. We also provided scholastic materials at the three schools with funds raised at the 2019 Annual ball. The handovers took place in March 2020, and the schools were very appreciative of the ongoing work in the district. Looking to next year we have identified a number of new schools in the district which we hope to support and which have no permanent structures.

We identified five schools that lacked a clean water source. We received funding from a Ball donation to drill boreholes. Two of these schools were supported by another organisation and we worked with Drop In The Bucket who drilled at the remaining three primary schools. Unfortunately, after two dry digs at Oyiga School, we moved to Dricile School instead – successfully getting water. As we drilled less boreholes than originally planned we had an under-spend, which the donor approved for use to build a rainwater harvesting tank at Oyiga Primary School.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance (continued)

Beekeeping - Uganda

The project had 128 beneficiaries and established apiaries at 5 schools in Nwoya District. Each school was given 20 KTB hives, and training was provided to keep bees, harvest honey, and process relevant products including producing beeswax candles. To help manage additional income generated for parents, village savings groups were established. By the end of the project the groups had total savings of £1,390 and had additional current loans totalling £256 across the five groups. The first harvest produced 354kg of honey, but as this was only the hives that were colonised very quickly we expect the next harvest to be considerably bigger.

Advocacy, Stigma & Education - Uganda

Supported by AmplifyChange, our 12 month Advocacy, Stigma & Education project launched in July 2019. This project builds on our ongoing girls' rights programming – working with communities to help normalise menstruation at schools and reduce stigma.

The project designed specialist resources for use in primary schools, providing girls with appropriate and accurate information. The resources were produced in both English and Acholi. The project team then worked with schools and local government teams to produce action plans.

We had planned a number of events, but with coronavirus lockdown pending we worked quickly to move our campaign to radio.

Girls and Sanitation - Uganda

702 girls were supported in 2019 with pads, which allowed us to test if training had an impact in the Amuru District. However, enrolment data was delayed as the country moved to an electronic system. 48 teachers were trained to support girls effectively after grant duration and manuals were distributed to all target schools. 6,609 pupils received MHM training (3,002F : 3,607M). 2,400 additional girls in Amuru District were supported with pads at the start of term in February 2020.

As part of this project we secured funding from The British Foreign School Society to construct pupil and staff latrines at Palukere Primary School.

School Demonstration Farms - Uganda

A new three year SDF project launched at 10 rural schools in the Lamwo District of Northern Uganda. The project will support 500 parents, improving agricultural practices and food insecurities.

The 2014 Ugandan Housing census found that 11.9% of the population have 1 meal a day, and 55.8% have 2 meals a day. Children who do not have a midday meal cannot focus in the afternoon, and do not achieve the same results as their cohorts. Families with poor security may also have low income - meaning parents cannot pay PTA fees at schools or buy exercise books and uniform. A failure to pay these costs leads to drop out. The schools we work with are remote rural schools, where statistics are the worst. School Demonstration Farms recognise that Food security and education are interrelated issues. Children who are fed proper meals are more likely to stay in school, and have improved concentration.

School Demonstration Farm - Zambia

In November 2019 our three-year pilot SDF project at Munyenye School came to an end. This project was supported by The Marr-Munning Trust. Over the duration of this project there was an increase of 41.9% in children who sat and passed their exams, and the number of households eating 3 meals a day increased from 5 to 68 – despite there being a severe drought in Zambia.

We are now fundraising to replicate this project in more schools in the District, with a focus on drought preparedness amongst communities.

Munyenye Community School - Zambia

With support from The German Embassy in Zambia we constructed latrines for pupils and staff at Munyenye School. The

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance (continued)

community will receive sanitation training and girls at the school will also receive reusable sanitary pads.

Girls & Sanitation - Zambia

The final year of our G&S project continues at 15 schools. We have supported 491 girls with pads and training, and run workshops for 390 community members (190 men and 200 women). Training workshops stopped when schools were closed in March, and will resume once they reopen. Towards the end of the year materials were collected for construction of pupil and staff latrines at Lugobo School.

Namabondo - Zambia

With Support from long-term partners Play It Forward (formerly ATD Foundation) we built two blocks of pupil latrines at Namabondo School. The girls' block is complete with a changing room for girls, which helps improve attendance.

Furniture Provision - Zambia

Remains an ongoing project for us as many schools lack even basic furniture. With funds raised at the 2019 Annual Ball we supported provision of desks at Lugobo School.

Kansumo Primary School - Zambia

After starting our partnership with Kansumo Primary School last year when we constructed latrines, Play It Forward (formerly the ATD Foundation) supported construction of a classroom block at Kansumo Primary School, with furniture and textbook provision. This project will make a huge difference in the quality of education available for all 202 students at the school. There was a significant exchange rate gain from this project which will be put towards agricultural activities.

Siachetema Secondary School - Zambia

With support from The Beit Trust we constructed latrines, handwashing facilities and a borehole. Including the primary school there are 1,692 pupils at the school who will benefit from improved sanitation.

Nazilongo Primary School - Zambia

With support from Zurich Community trust we constructed pupil and staff latrines with handwashing facilities. Sanitation training at the school has been put on hold due to COVID, but will be completed as soon as schools fully reopen.

Nachoncho Community School - Zambia

This is a great example of how we like to work with schools, implementing projects to improve various aspects of the school environment. After a dry dig last year we successfully found water, and put in a borehole – with support from Futures For Kids. Having previously used a hydrogeologist, we used a traditional water diviner for the second successful attempt. Long term partner Just A Drop then supported construction of pupil and staff latrines with handwashing stands. The school is now able to maintain sanitation with enhanced facilities, which will improve attendance of teachers and pupils.

Boongo Community School - Zambia

Funded by Just A Drop with support from Euromonitor we were able to support Boongo Community school with a total improvement of sanitation at the school – putting a borehole in at the school and building staff latrines with a changing room for girls. Changing rooms boost attendance of female pupils significantly.

South Sudan

African Revival has been working in South Sudan for over 15 years. We completed a needs assessment in 2018, and estimate only 1 in 5 children is in school in Maridi State. Our first steps to support education in the country have been to improve infrastructure as this impacts attendance. Our infrastructure programme will proceed into next year to build or refurbish classrooms at five schools.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance (continued)

Maniakara - South Sudan

At the end of 2019 work was completed at Maniakara School working in partnership with Fields of Life. At the school we supported construction of a 1 x 4 classroom block, and 2 x 4 blocks of ventilated pit latrines.

St Barnabas - South Sudan

In early 2020 we began work at St Barnabas Nursery School to construct a 4-room classroom block with furniture, as previously there was no permanent structure.

Teacher Salary top ups - South Sudan

In South Sudan teachers were not being paid, or were being paid very little. This led to teachers leaving school to work on their garden so that they could feed themselves. We provided teacher salary top ups through long term partners Fields of Life. 135 teachers in Ibbra and Maridi received support through this project.

In Yei we supported 4 schools with teachers' salary top ups and stationary for pupils through The Brickworks. Schools supported included Lizira secondary school (below), where we have previously built a classroom block.

Supporting refugees - South Sudan

Alongside our ongoing work in Koboko District of Northern Uganda we also supported work in Palorinya refugee camp in the Moyo District providing support to 4 "under the tree" schools through The Brickworks. Support included paying salaries of staff, training staff on teaching methodologies and safeguarding issues, as well as introducing and supporting agricultural farms at every school. Good Samaritan school pictured below is one of the four schools.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance (continued)

c. COVID-19 Response

Towards the end of the financial year our programming was hit by the COVID pandemic. Project teams all began to plan any major changes to their ongoing projects - these changes were primarily implemented in 2020.

We can therefore look back on a year of significant achievement and progress. The quality of the basic education provided by many of the schools we support in Uganda has been measurably improved and we are hopeful of achieving similar results in Zambia. Our sanitation projects have met with much success, and increased the prospect of girls completing their primary education. The Speed Schools in Uganda have been instrumental in enabling many youngsters denied access to re-enter primary education. We believe there is a compelling need to extend the programme to some of the communities we support in South Sudan where children have been deprived of any formal education.

With the continued assistance of our donors and partners, to whom we are deeply grateful, we look forward in the coming year to helping all the communities we support in Uganda, Zambia and South Sudan to consolidate on their existing progress or to establish a firm basis upon which they can make similar progress.

Financial review

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. Reserves policy

The trustees' policy in respect of reserves is to maintain unrestricted funds, at such level as will provide African Revival with sufficient working capital to carry on its existing activities. The trustees estimate that the level of unrestricted 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. At the end of the financial year a temporary increase was made to the level of reserves as explained in the Chairman's Statement on page 2.

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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Structure, governance and management

a. Governing Document

African Revival is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. The Board of Trustees

During the year the Board consisted of 7 Trustees and was 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.

c. 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 first hand the conditions in target countries and the work currently being delivered by the charity.

d. 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.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity 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 Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity 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 Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

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.

Auditors

The auditors, Williams Giles Professional Services Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on ^{5/11/2020} and signed on their behalf by:



M. ADM Allen, Chairman

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AFRICAN REVIVAL

Opinion

We have audited the financial statements of African Revival (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2020 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2020 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 Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Group's or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AFRICAN REVIVAL (CONTINUED)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company 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, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AFRICAN REVIVAL (CONTINUED)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 opinions we have formed.



Williams Giles Professional Services Limited
Chartered Accountants and Statutory Auditors
Sittingbourne
Kent
ME10 5BH

Date: 18/01/2020

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

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**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	217,433	422,959	640,392	605,720
Other trading activities	4	21,961	-	21,961	47,993
Investments	5	2,665	887	3,552	2,513
Total income		<u>242,059</u>	<u>423,846</u>	<u>665,905</u>	<u>656,226</u>
Expenditure on:					
Raising funds	6	24,164	-	24,164	26,905
Charitable activities	8	159,767	441,115	600,882	591,956
Total expenditure		<u>183,931</u>	<u>441,115</u>	<u>625,046</u>	<u>618,861</u>
Net income/(expenditure)		<u>58,128</u>	<u>(17,269)</u>	<u>40,859</u>	<u>37,365</u>
Transfers between funds		10,416	(10,416)	-	-
Net movement in funds before other recognised gains/(losses)		<u>68,544</u>	<u>(27,685)</u>	<u>40,859</u>	<u>37,365</u>
Other recognised gains/(losses):					
(Losses)/gains on revaluation of fixed assets		(14,863)	(7,454)	(22,317)	1,661
Net movement in funds		<u>53,681</u>	<u>(35,139)</u>	<u>18,542</u>	<u>39,026</u>
Reconciliation of funds:					
Total funds brought forward		51,643	294,800	346,443	307,417
Net movement in funds		53,681	(35,139)	18,542	39,026
Total funds carried forward		<u>105,324</u>	<u>259,661</u>	<u>364,985</u>	<u>346,443</u>

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 22 to 46 form part of these financial statements.

AFRICAN REVIVAL
(A Company Limited by Guarantee)
REGISTERED NUMBER: 05169063

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	13	17,121	14,140
		17,121	14,140
Current assets			
Debtors	14	90,182	11,425
Cash at bank and in hand		286,549	387,747
		376,731	399,172
Creditors: amounts falling due within one year	15	(28,867)	(66,869)
Net current assets		347,864	332,303
Total net assets		364,985	346,443
Charity funds			
Restricted funds		259,661	294,800
Unrestricted funds		105,324	51,643
Total funds		364,985	346,443

AFRICAN REVIVAL
(A Company Limited by Guarantee)
REGISTERED NUMBER: 05169063

CONSOLIDATED BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2020

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.


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

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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



Mr ADM Allen

Chairman

Date: 5/11/2020

The notes on pages 22 to 46 form part of these financial statements.

AFRICAN REVIVAL
(A Company Limited by Guarantee)
REGISTERED NUMBER: 05169063

CHARITY BALANCE SHEET
AS AT 31 MARCH 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	13	10,511	3,347
		<u>10,511</u>	<u>3,347</u>
Current assets			
Debtors	14	89,418	11,360
Cash at bank and in hand		334,548	415,821
		<u>423,966</u>	<u>427,181</u>
Creditors: amounts falling due within one year	15	(46,928)	(64,666)
Net current assets		<u>377,038</u>	<u>362,515</u>
Total net assets		<u><u>387,549</u></u>	<u><u>365,862</u></u>
Charity funds			
Restricted funds		287,929	290,035
Unrestricted funds		99,620	75,827
Total funds		<u><u>387,549</u></u>	<u><u>365,862</u></u>

AFRICAN REVIVAL
(A Company Limited by Guarantee)
REGISTERED NUMBER: 05169063

CHARITY BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2020

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

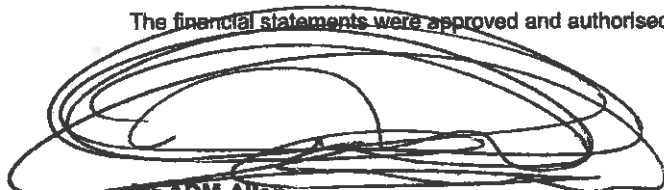
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Mr ADM Allen

Chairman

Date: 5/11/2020

The notes on pages 22 to 46 form part of these financial statements.

AFRICAN REVIVAL
(A Company Limited by Guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2020

	2020 £	2019 £
Cash flows from operating activities		
Net cash used in operating activities	(94,535)	68,380
Cash flows from investing activities		
Dividends, interests and rents from investments	3,552	2,513
Purchase of tangible fixed assets	(10,215)	(23,688)
Net cash used in investing activities	(6,663)	(21,175)
Change in cash and cash equivalents in the year	(101,198)	47,205
Cash and cash equivalents at the beginning of the year	387,747	340,542
Cash and cash equivalents at the end of the year	286,549	387,747

The notes on pages 22 to 46 form part of these financial statements

AFRICAN REVIVAL
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

1. General Information

The Charity is a private company limited by guarantee and registered in England and Wales.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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 Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Individual Statement of Financial Activities in these financial statements.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

AFRICAN REVIVAL
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting 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 Consolidated Statement of Financial Activities.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

AFRICAN REVIVAL
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	30%
Office equipment	-	30%
Computer equipment	-	30%

2.8 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.

2.9 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.

2.10 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 in the Consolidated Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

AFRICAN REVIVAL
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

2. Accounting policies (continued)

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

3. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations	136,793	12,735	149,528
Grants	74,959	410,224	485,183
Similar incoming resources	5,681	-	5,681
	<u>217,433</u>	<u>422,959</u>	<u>640,392</u>

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Donations	90,611	-	90,611
Grants	-	515,109	515,109
	<u>90,611</u>	<u>515,109</u>	<u>605,720</u>

AFRICAN REVIVAL
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2020 £	Total funds 2020 £
Fundraising events	<u>21,961</u>	<u>21,961</u>

	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Fundraising events	<u>47,993</u>	<u>47,993</u>

5. Investment income

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Bank interest	<u>2,665</u>	<u>887</u>	<u>3,552</u>

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Bank interest	<u>2,513</u>	<u>2,513</u>

AFRICAN REVIVAL
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2020 £	Total funds 2020 £
Costs of raising funds - other	9,699	9,699
Costs of raising funds - wages and salaries	14,465	14,465
	<u>24,164</u>	<u>24,164</u>

AFRICAN REVIVAL
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

6. Expenditure on raising funds (continued)

Costs of raising voluntary income (continued)

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Costs of raising funds - other	12,205	12,205
Costs of raising voluntary income - wages and salaries	14,700	14,700
	26,905	26,905

7. Analysis of grants

	Grants to Institutions 2020 £	Total funds 2020 £	Total funds 2019 £
Grants, Education	92,431	92,431	-

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Education	159,767	441,115	600,882

AFRICAN REVIVAL
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

8. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Education	<u>102,235</u>	<u>489,721</u>	<u>591,956</u>

Summary by expenditure type

	<i>Staff costs 2020 £</i>	<i>Depreciation 2020 £</i>	<i>Other costs 2020 £</i>	<i>Total funds 2020 £</i>
Education	<u>214,364</u>	<u>7,174</u>	<u>379,344</u>	<u>600,882</u>

	<i>Staff costs 2019 £</i>	<i>Depreciation 2019 £</i>	<i>Other costs 2019 £</i>	<i>Total funds 2019 £</i>
Education	<u>194,388</u>	<u>35,049</u>	<u>362,519</u>	<u>591,956</u>

9. Analysis of expenditure by activities

	<i>Activities undertaken directly 2020 £</i>	<i>Grant funding of activities 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Education	<u>465,781</u>	<u>92,431</u>	<u>42,670</u>	<u>600,882</u>

AFRICAN REVIVAL
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

9. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Education	<u>535,548</u>	<u>56,408</u>	<u>591,956</u>

Analysis of support costs

	Education 2020 £	Total funds 2020 £
Depreciation	7,174	7,174
Travel	5,320	5,320
Insurance	732	732
Bank fees	2,483	2,483
Printing, postage & stationery	811	811
Computer maintenance and consumables	1,865	1,865
Motor vehicle costs	3,823	3,823
Rent	3,163	3,163
Light, heat & power	931	931
Telephone & internet	1,609	1,609
Legal costs	4,581	4,581
Other costs	3,578	3,578
Governance costs	6,600	6,600
	<u>42,670</u>	<u>42,670</u>

AFRICAN REVIVAL
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Education 2019 £</i>	<i>Total funds 2019 £</i>
Depreciation	35,049	35,049
Other	14,759	14,759
Governance costs	6,600	6,600
	<u>56,408</u>	<u>56,408</u>

10. Auditors' remuneration

	<i>2020 £</i>	<i>2019 £</i>
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>6,600</u>	<u>6,600</u>

11. Staff costs

	<i>Group 2020 £</i>	<i>Group 2019 £</i>	<i>Charity 2020 £</i>	<i>Charity 2019 £</i>
Wages and salaries	210,944	209,088	193,190	181,255
Social security costs	16,489	-	16,489	-
Contribution to defined contribution pension schemes	1,396	-	885	-
	<u>228,829</u>	<u>209,088</u>	<u>210,564</u>	<u>181,255</u>

AFRICAN REVIVAL
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

11. Staff costs (continued)

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

	Group 2020 No.	Group 2019 No.
UK	3	2
Uganda	130	82
Zambia	3	2
	136	86

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

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 March 2020, expenses totalling £Nil were reimbursed or paid directly to 0 Trustees (2019 - £594 to 1 Trustee).

13. Tangible fixed assets

Group

	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2019	74,164	13,127	10,017	97,308
Additions	10,155	-	-	10,155
Disposals	(7,141)	-	-	(7,141)
At 31 March 2020	77,178	13,127	10,017	100,322

AFRICAN REVIVAL
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

13. Tangible fixed assets (continued)

Group (continued)

	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Depreciation				
At 1 April 2019	63,371	9,780	10,017	83,168
Charge for the year	5,535	1,639	-	7,174
On disposals	(7,141)	-	-	(7,141)
At 31 March 2020	<u>61,765</u>	<u>11,419</u>	<u>10,017</u>	<u>83,201</u>
Net book value				
At 31 March 2020	<u>15,413</u>	<u>1,708</u>	<u>-</u>	<u>17,121</u>
At 31 March 2019	<u>10,793</u>	<u>3,347</u>	<u>-</u>	<u>14,140</u>
Charity				
	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2019	49,879	11,549	10,017	71,445
Additions	10,155	-	-	10,155
Disposals	(7,141)	-	-	(7,141)
At 31 March 2020	<u>52,893</u>	<u>11,549</u>	<u>10,017</u>	<u>74,459</u>
Depreciation				
At 1 April 2019	49,879	8,202	10,017	68,098
Charge for the year	1,352	1,639	-	2,991
On disposals	(7,141)	-	-	(7,141)
At 31 March 2020	<u>44,090</u>	<u>9,841</u>	<u>10,017</u>	<u>63,948</u>

AFRICAN REVIVAL
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

13. Tangible fixed assets (continued)

Charity (continued)

	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Net book value				
At 31 March 2020	8,803	1,708	-	10,511
At 31 March 2019	-	3,347	-	3,347

14. Debtors

	Group 2020 £	Group 2019 £	Charity 2020 £	Charity 2019 £
Due within one year				
Trade debtors	7,202	695	7,202	695
Other debtors	263	21	263	21
Prepayments and accrued income	82,717	10,709	81,953	10,644
	90,182	11,425	89,418	11,360

AFRICAN REVIVAL
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

15. Creditors: Amounts falling due within one year

	Group 2020 £	Group 2019 £	Charity 2020 £	Charity 2019 £
Trade creditors	-	488	-	488
Amounts owed to group undertakings	-	-	19,584	-
Other taxation and social security	2,118	2,148	2,118	2,148
Other creditors	931	-	931	-
Accruals and deferred income	25,818	64,233	24,295	62,030
	28,867	66,869	46,928	64,666
	Group 2020 £	Group 2019 £	Charity 2020 £	Charity 2019 £
Deferred income at 1 April 2019	54,784	45,764	54,784	45,764
Resources deferred during the year	17,495	54,784	17,495	54,784
Amounts released from previous periods	(54,784)	(45,764)	(54,784)	(45,764)
	17,495	54,784	17,495	54,784

AFRICAN REVIVAL
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

16. Financial Instruments

	Group 2020 £	Group 2019 £	Charity 2020 £	Charity 2019 £
Financial assets				
Financial assets measured at fair value through income and expenditure	286,549	387,747	334,548	415,821
Financial assets that are debt instruments measured at amortised cost	7,465	716	7,465	716
	<u>294,014</u>	<u>388,463</u>	<u>342,013</u>	<u>416,537</u>
	Group 2020 £	Group 2019 £	Charity 2020 £	Charity 2019 £
Financial liabilities				
Financial liabilities measured at amortised cost	<u>(28,867)</u>	<u>(9,491)</u>	<u>(48,451)</u>	<u>(7,288)</u>

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

Financial assets measured at amortised cost comprise trade and other debtors.

Financial liabilities measured at amortised cost comprise trade and other creditors.

AFRICAN REVIVAL
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

17. Statement of funds

Statement of funds - current year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 March 2020 £
Unrestricted funds						
General funds	51,643	231,626	(180,642)	9,194	(14,863)	96,958
Vehicle Replacement	-	7,144	-	1,222	-	8,368
	<u>51,643</u>	<u>238,770</u>	<u>(180,642)</u>	<u>10,416</u>	<u>(14,863)</u>	<u>105,324</u>
Restricted funds						
Uganda	185,857	239,302	(289,044)	(10,349)	(1,490)	124,276
Zambia	58,510	96,554	(72,392)	(67)	(3,890)	78,715
South Sudan	50,433	87,990	(79,679)	-	(2,074)	56,670
	<u>294,800</u>	<u>423,846</u>	<u>(441,115)</u>	<u>(10,416)</u>	<u>(7,454)</u>	<u>259,661</u>
Total of funds	<u><u>346,443</u></u>	<u><u>662,616</u></u>	<u><u>(621,757)</u></u>	<u><u>-</u></u>	<u><u>(22,317)</u></u>	<u><u>364,985</u></u>

Transfers from restricted funds into unrestricted funds relate to unrestricted income previously allocated to the individual restricted funds by the Trustees.

AFRICAN REVIVAL
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2018</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2019</i>
	£	£	£	£	£	£
Unrestricted funds						
General funds	69,736	93,124	(129,140)	13,148	4,775	51,643
Restricted funds						
Uganda	108,987	380,835	(311,131)	10,522	(3,356)	185,857
Zambia	128,694	72,632	(119,388)	(23,670)	242	58,510
South Sudan	-	109,635	(59,202)	-	-	50,433
	<u>237,681</u>	<u>563,102</u>	<u>(489,721)</u>	<u>(13,148)</u>	<u>(3,114)</u>	<u>294,800</u>
Total of funds	<u><u>307,417</u></u>	<u><u>656,226</u></u>	<u><u>(618,861)</u></u>		<u><u>1,661</u></u>	<u><u>346,443</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS
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Breakdown of Restricted funds - Current Year

Restricted funds Uganda	At 1 April 2019	Income resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2020
Abera	-	130	2,042	2,012	(77)	23
Amplify Change	-	28,581	11,786	-	574	17,369
Beekkeeping	5,348	-	5,430	321	1	240
Educational Resources	3,251	3,743	2,507	(2,485)	(96)	1,906
Girls & Sanitation	57,559	2,222	13,785	(10,853)	(1,248)	33,895
Koboko CRB	25,016	65,799	69,804	(7,500)	641	14,152
Koboko Boreholes	20,000	-	13,788	742	(489)	6,465
Lamwo SDF	-	31,185	5,532	(3,472)	415	22,596
Lutuk	4,739	-	10,880	7,984	335	2,178
Palukere 2019	-	13,632	13,397	178	(174)	239
Phonics Expansion	24,951	14,158	16,966	5,499	(713)	26,929
Speed Schools GG	35,723	79,852	123,127	6,495	(514)	(1,571)
Uganda General	9,270	-	-	(9,270)	(145)	(145)
Total	185,857	239,302	289,044	(10,349)	(1,490)	124,276

Restricted funds Zambia	At 1 April 2019	Incoming resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2020
Boongo	-	8,023	5,132	-	(193)	2,698
Educational Resources	475	-	-	-	(10)	465
Girls & Sanitation	46,831	14,623	8,482	(2,532)	(1,936)	48,504
Kansumo CRB	-	19,031	15,833	3,837	(1,504)	5,531
Kansumo Latrines	-	-	296	257	39	-
Lagobo	-	703	14	-	(160)	529
Malala	5,902	-	(406)	(6,060)	(367)	(119)
Munyenyene Latrines	(71)	5,193	4,393	-	(298)	431
Munyenyene Livelihoods	4,489	-	4,054	(808)	81	(92)
Nachoncho Latrines	-	4,600	3,435	-	(179)	966
Namabondo	1,619	8,343	7,450	(1,833)	(572)	107
Nazilongo	-	6,757	4,470	-	(87)	2,200
Siachitema Latrines	(18)	10,576	7,494	-	(89)	2,975
Siamoono	402	-	369	-	103	136
Siamwaamvwa	3,284	-	6,301	2,274	564	(178)
Simbunji Community School	2,209	18,705	5,075	(2,004)	582	14,417
Zambia General	(6,612)	-	-	6,602	135	125
Total	58,510	96,554	72,392	(67)	(3,890)	78,715

Restricted funds South Sudan	At 1 April 2019	Incoming resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2020
Maniakara CRB and Latrines	50,137	-	21,304	-	(1,536)	27,297
South Sudan Other	-	52,990	55,708	-	(484)	(3,202)
South Sudan Araka	-	35,000	-	-	-	35,000
Teacher Salary Top up	296	-	2,667	-	(54)	(2,425)
Total	50,433	87,990	79,679	-	(2,074)	56,670

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Breakdown of Restricted Funds - Prior Year

Restricted funds	At 1 April 2018	Incoming resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2019
Uganda	-	27,979	(6,377)	3,362	(13)	24,951
AR Phonics Expansion	-	14,552	(9,203)	-	(1)	5,348
Beekeeping	(800)	10	-	834	(44)	-
Bestseller Fund	5,086	7,409	(14,415)	1,584	336	-
Total Phonics	50,694	15,270	(8,044)	-	(361)	57,559
Girls & Sanitation	1,216	807	(1,875)	(205)	57	-
Juba Road Staff House	2,629	-	(16)	(447)	(2,165)	1
Jumpstart DfID	45,404	6,105	(12,998)	(37,972)	(539)	-
Jumpstart AR	10,243	5,071	(20,379)	5,122	(58)	(1)
Kitgum	5,757	82,784	(63,564)	-	39	25,016
Koboko CRB	3,060	20,000	(6,074)	2,845	169	20,000
Koboko Boreholes	-	551	-	2,700	-	3,251
Educational Resources	-	13,130	(8,407)	-	16	4,739
Lutuk	1,366	141	(1,310)	(115)	(82)	-
School Spend	(19,714)	173,303	(117,156)	-	(710)	35,723
Speed Schools GG	1,800	(49)	(1,354)	(397)	-	-
Solar Panels	2,246	13,772	(39,959)	33,211	-	9,270
Uganda other	-	-	-	-	-	-
Total	108,987	380,835	(311,131)	10,522	(3,356)	185,857

Restricted funds	At 1 April 2018	Income resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2019
Zambia	-	-	-	-	-	-
AR Basic School	354	-	-	(322)	(33)	(1)
Bowwood Community School	(674)	-	-	612	62	-
Bwacha	7,580	-	(1,020)	(6,112)	(448)	-
Education Resources	-	475	-	-	-	475
Girls & Sanitation	57,771	36,960	(22,504)	(24,878)	(488)	46,831
Just A Drop Projects	(901)	-	-	818	83	-
Boongo	2,191	(174)	(143)	(1,973)	99	-
Kalonda Latrines	298	-	(982)	632	51	(1)
Kalundu Community School	1,267	1,629	(1,966)	(813)	(117)	-
Lubombo Community School	(1,202)	-	-	1,091	111	-
Malala	18,852	3,218	(18,646)	2,173	305	5,902
Munyenye borehole & fencing	2,717	(166)	(2,029)	(414)	(108)	-
Munyenye Latrines	-	-	(77)	-	6	(71)
Munyenye Livelihoods	8,099	3,696	(6,410)	(1,500)	604	4,489
Namabondo	(64)	12,456	(10,796)	-	23	1,619
Siachitama latrines	-	-	(19)	-	1	(18)
Siamoono	17,191	(1,626)	(15,298)	124	11	402
Siamwaamvwa	2,398	3,979	(4,099)	850	156	3,284
Simbunji Community School	-	6,938	(4,651)	-	(78)	2,209
Zambia other	12,817	5,277	(30,748)	6,042	2	(6,610)
Total	128,694	72,632	(119,388)	(23,670)	243	58,510

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NOTES TO THE FINANCIAL STATEMENTS
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Restricted funds	At 1 April	Income	Outgoing	Transfers	Exchange	At 31 March
South Sudan	2018	resources	resources		gain/(loss)	2019
Maniakara CRB and Latrines	-	78,350	(28,213)	-	-	50,137
Palorinya Refugee Camp	-	8,347	(8,347)	-	-	-
Teacher Salary top up	-	22,938	(22,642)	-	-	296
Total	-	109,635	(59,202)	-	-	50,433

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

Statement of funds (continued)

Fund	Origin of Fund	Purpose of Fund
Uganda		
Girls & Sanitation Programme	Annual Ball 2017 / 2018	3rd Year of multi-year programme in 23 Schools in Amuru & Nwoya Districts - includes building latrines/washrooms, provision of pads, and 6,609 pupils received MHM training
Construction in Koboko, West Nile	Individual Donors / Trusts	Built additional classroom blocks with furniture at three schools, and three boreholes, supporting refugee children
Advocacy, Stigma & Education	AmplifyChange	Working with communities to help normalise menstruation at schools and reduce stigma
Resources	Annual Ball 2019	Furniture and refurbishment of 7 blackboards at Abera
Phonics Programme	British Foreign Schools Society (BFSS) / The Allen Trust / Individual Donors	Phonics Expansion at 20 Schools in Amuru and Nwoya Districts, training for 200 teachers - with provision of slates, manuals, and set readers
School Demonstration Farms	Trust and Individual Donor	New 3 year project at 10 schools in Lamwo supporting 500 parents, improving agricultural practices and food insecurities
Lutuk Primary School	Annual Ball 2018	Construction of a 3 room classroom block with furniture in Nwoya District
Beekeeping	The Big Give Christmas Challenge 2018	Completed a one year beekeeping livelihood project at five schools in Nwoya District
Palukere Primary School	BFSS / The Bryan Guinness Charitable Trust	Constructed pupil and staff latrines
Sports Equipment	Sterry Family Foundation	Sports equipment at three primary schools

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**NOTES TO THE FINANCIAL STATEMENTS
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Zambia		
Girls & Sanitation	Annual Ball 2017	3rd year of a multi-year programme in 15 Schools - building of latrines/washrooms, provision of pads, Hygiene and Sanitation Officer training
Munyenye Community School	The Germany Embassy	Latrines for pupils and staff, with sanitation training. Girls received reusable sanitary pads
Munyenye School	The Marr-Munning Trust / Individual Donors	School Demonstration Farm
Educational Resources	Annual Ball 2019	Furniture provision of desks at Lugobo School
Namabondo Community School	Play It Forward	Two blocks of pupil latrines, complete with a changing room for girls
Nazilongo Primary School	Zurich Community Trust	Pupil and staff latrines, handwashing facilities
Siachetema School	The Beit Trust	Latrines, handwashing facilities and borehole
Siamwaamvwa	In collaboration with Just A Drop supported by Play It Forward	Completion of a rainwater harvest tank project that began in the previous financial year.
Nachoncho School	Futures for Kids	Completion of a borehole project that started in the previous year (but was a dry dig)
Nachoncho School	In collaboration with Just A Drop supported by Visit USA	Pupil and Staff latrines, handwashing facilities
Boongo Community School	In collaboration with Just A Drop supported by Euromonitor	Staff latrines, girls changing rooms and a borehole with maintenance training

South Sudan		
Teacher Salary Top Ups	The Allen Trust	135 teachers in Ibba and Maridi received support, and teachers at four schools in Yei
St Barnabas Primary School Barnabas Primary School	The Allen Trust	New 4 room Classroom Block with furniture
Manikakara Primary School	Fields of Life / The Allen Trust	1 x 4 classroom block, and 2 x 4 blocks of ventilated pit latrines

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

18. Summary of funds

Summary of funds - current year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 March 2020 £
General funds	51,643	238,770	(180,642)	10,416	(14,863)	105,324
Restricted funds	294,800	423,846	(441,115)	(10,416)	(7,454)	259,661
	<u>346,443</u>	<u>662,616</u>	<u>(621,757)</u>	<u>-</u>	<u>(22,317)</u>	<u>364,985</u>

Summary of funds - prior year

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2019 £
General funds	69,736	93,124	(129,140)	13,148	4,775	51,643
Restricted funds	237,681	563,102	(489,721)	(13,148)	(3,114)	294,800
	<u>307,417</u>	<u>656,226</u>	<u>(618,861)</u>	<u>-</u>	<u>1,661</u>	<u>346,443</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	17,121	-	17,121
Current assets	117,070	259,661	376,731
Creditors due within one year	(28,867)	-	(28,867)
Total	<u>105,324</u>	<u>259,661</u>	<u>364,985</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	14,140	-	14,140
Current assets	104,372	294,800	399,172
Creditors due within one year	(66,869)	-	(66,869)
Total	51,643	294,800	346,443

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

	<i>Group 2020 £</i>	<i>Group 2019 £</i>
Net income for the period (as per Statement of Financial Activities)	40,859	37,365
Adjustments for:		
Depreciation charges	7,174	35,049
Dividends, interests and rents from investments	(3,552)	(2,513)
Loss on the sale of fixed assets	60	-
Increase in debtors	(78,757)	(121)
Decrease in creditors	(38,002)	(3,061)
Translation (loss)/gain on foreign exchange movements	(22,317)	1,661
Net cash used in by/(provided) operating activities	(94,535)	68,380

21. Analysis of cash and cash equivalents

	<i>Group 2020 £</i>	<i>Group 2019 £</i>
Cash in hand	286,549	387,747
Total cash and cash equivalents	286,549	387,747

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NOTES TO THE FINANCIAL STATEMENTS
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22. Analysis of changes in net cash flows

	At 1 April 2019	Cash flows	At 31 March 2020
	£	£	£
Cash at bank and in hand	387,747	(101,198)	286,549
	<u>387,747</u>	<u>(101,198)</u>	<u>286,549</u>

23. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,396 (2019 - £1,350), no amounts were payable to the fund at the balance sheet date.