

Charity Number

1155829



The School Club Zambia UK

Trustees' Annual Report
and Financial Statements
31st December 2016

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The School Club Zambia UK

Trustees' Annual Report and Financial Statements 31st December 2016

The Trustees present their annual report with the accounts for the year ended 31 December 2016. The accounts comply with the requirements of the Charities Act 2011, the Memorandum and Articles of Association, Financial Reporting Standard 102 and follow the recommendations in 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).

Public Benefit

The trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. The remainder of this report illustrates the activities undertaken to support the public benefit requirement.

Reference and Administrative Information

Charity Name

The School Club Zambia UK

Charity Number

1155829

Charity Trustees

Heather Ede
Katie Prowse
Trish Corzine
Hannah Kerrigan (Trustee designate)

Registered Office

Flat 14, Wycliffe Court
Pinehurst Close
Abbots Langley
Hertfordshire
WD5 0LZ

Bankers

Lloyds Bank plc
142 Muswell Hill Broadway
London
N10 3RY

Barclays Bank Zambia
Livingstone Branch
c/o Head Office
PO Box 31936
Livingstone

Independent Examiner

Eric Southwick BA(Hons) FCA FCIE DChA
Eric Southwick & Co
Chartered Accountants
51 The Avenue
Seaham
Co Durham
SR7 8NS

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Structure and Organisation

Organisation

The School Club Zambia is a registered charity which was established in February 2011 and registered in February 2014. It operates according to its constitution and is managed by the trustees who meet regularly to consider the progress of the charity and to consider its future direction and activities.

The School Club Zambia is a partnership between our UK registered charity and Zambian registered NGO. SCZ UK and SCZ Zambia are legally two separately registered organisations, each with its own board of Trustees, but the two organisations work in very close partnership towards one set of strategic objectives. SCZ hired its first member of staff in Zambia in 2012 and second in 2014, alongside the UK and Zambian Trustee Boards, who support the charity on a voluntary basis.

Our 2 paid staff members are based at the SCZ Head Office in the rural Sinazongwe District, Zambia, which is rented for free due to the generosity of Zongwe Farming Enterprises.

We also welcome volunteers to work with SCZ in both the UK and Zambia, many of whom are now loyal supporters and continue to assist in any way they can after their placement has ended.

Trustee Appointments

Both the Trustees in Zambia and the UK are appointed through election at general meetings (these are held separately in each country), and as per the corresponding constitution. For the UK, the number of trustees must not be less than three, but shall not be subject to a maximum, unless agreed at a general meeting. The Charity must have a Chair, a Secretary and a Treasurer, by which officers are elected to positions within general meetings.

Our SCZ UK Trustees:

Hesther Ede has been visiting Zambia in a professional and personal capacity for over 15 years. Having attained a Masters degree in African politics from SOAS, she has since worked in both public & private sectors for organisations such as the Commonwealth Partnership for Technology Management, Microsoft and INTO University Partnerships. She currently works in the field of international higher education and is a dedicated supporter of improving access to education in developing countries.

Trish Corzine is a Zimbabwean who has been living and working in the UK for many years but has visited Africa twice a year since she left and has a house in Harare. She has recently semi - retired from corporate life. She was a main board director of The Restaurant Group, at the time of writing a FTSE 250 plc, and Managing Director of one of the groups divisions. She stepped down in May 2013.

Katie Prowse has been volunteering and travelling in Africa, especially, Zambia on and off for the last 10 years, including at the School Club Zambia as our first Programme Manager. Currently Katie is working for DAI as an Associate Recruiter on programmes with the UK Department for International Development (DfID). With a Degree in Counselling Psychology and recently completing a Masters in Education, Gender and International Development at the IOE, Katie has a passion for increasing access to and quality in education.

Hannah Kerrigan has been approved as a member and will be registered as a trustee in the coming year, she has over 7 years of experience in the not-for-profit sector including working in Zambia as a philanthropy manager of a large corporate company for over 2 years. Hannah has recently completed a Masters in Finance and is currently the Trusts and Foundations Manager of the Glasgow Children's Hospital Charity.

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SCZ Zambia Trustees:

Charlene Bangwe Chama has over 13 years of experience in the not-for-profit management sector and was the winner of the UK 2010 Humanitarian Staff of the Year Award run by Action Against Hunger and a 2014 Young African Leaders Fellow. Charlene who has worked for Oxfam, the Copperbelt Health Education Project and American Jewish World Service, is currently employed by USAID as the Programme Coordinator for a female employment opportunity scheme in partnership with the Ministry of Gender.

Gill Staden is the founding member of the national conservation newsletter The Livingstonian and is a published Struik author. Mrs Staden who has worked for the Overseas Development Association (ODA) as a teacher in Nigeria, Botswana and Zambia, brings to the board over twenty years of experience within the education sector of Zambia. Additionally, Mrs Staden has a vast amount of experience in agriculture and runs her own organic nursery in Livingstone.

Muftau Ibrahim is a co-founder of School Club Zambia and Director of his own business management consultancy

Risk Management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that appropriate systems have been implemented to mitigate exposure to the major risks.

Objectives and Activities

Charitable Objects

To advance education for children in Zambia by:

- Providing financial and technical support to schools in order for them to start income generating projects and to make schools financially self-sufficient so they are better able to provide educational resources for the benefit of children.
- Organising events where community schools can come together to share their ideas on income generation and experiences of improving the quality of the services they provide to their community.
- Linking schools with mentor schools that already have successful experience in the income generating area the new school wishes to venture into.

Vision

The School Club Zambia envisions a Zambia where every child has access to high quality, vocational and creative education and where education leads to job security and life opportunities for the nation's youth.

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Chairperson's Comments

Welcome to The School Club Zambia's Annual Report 2016. I can barely believe it has been a year since the last time I was putting pen to paper to summarise the charity's activities and successes, but here we are and there is much to talk about!

During 2016 we continued to expand operations at existing schools with the opening of an E-Learning & Community Development Centre at Kampassa school in Lusaka. This project was enabled thanks to our partnership with INTO Giving and despite challenges due to the electricity shortages in Zambia, the centre could open and now provides a much-needed service to the local community.

Our Young Farmers Club at Kariba South continued to be so popular that demand saw it rolled out to Chisyabulungu as well. In October, we were very proud to attend the grand opening of the carpentry workshop, which had been completed less than a year after our big fundraiser, A Long Walk to School. The event was well attended by the school, community and Government officials, and we were given a tour of the workshop as well as the renovated vegetable garden and new chicken layers coop. It is astonishing how much has happened at that school in such a short time – the future is looking bright!

We were also very proud when Kariba South Primary school received the Top Global Prize in the Teach a Man to Fish School Enterprise Challenge – well done Mrs Siatwiko!

2016 saw the addition of two new schools to The School Club Zambia network – Siansowa and Siamacaala – where we began our community involvement with the expansion of the Girls Sanitation projects, once again kindly sponsored by the Herrod Foundation. The girls' workshops have such a big and immediate effect on the pupils' attendance and academic success that it is no surprise their families and community welcomed SCZ with enthusiasm. After the rains have finished their disruptive (yet essential) cycle, building work will continue to finish the brand new toilet and changing facilities for the girls at each school.

Of course, SCZ also makes an impact in other areas besides capital investment and helping to establish school businesses. Over the course of the year our team delivered a 4-day Early Childhood Education teacher training workshop and continued to supply the Happy Readers literacy resources to all 5 schools in the network. At all 4 of the Siansowa district schools a new pilot Girls Council project was launched (thanks to long-term partner Baraka), and we also saw the first Innovation Ambassador programme launches with 2 volunteers (Sunny from Amsterdam and Mabulani from Siansowa) partnering to implement a new chicken layer business at Kariba South.

Our human resource also continues to grow with 2 new full-time staff members in Zambia, Victoria & Alice, and new UK Trustee Hannah – I would like to formally welcome our new members to the team and wish them luck in the year ahead. It is no easy task to keep projects on track and a great deal of hard work goes into ensuring that SCZ can honour its commitments to the schools and communities it works with. However, none of this would be possible without the unwavering and incredible generosity of its supporters, near and far. On behalf of the whole team I would like to say a big thank you to you all!

Until next time, with very best wishes,



Hesther Ede, SCZ UK Chair of Trustees

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Where we work

Zambia is a vibrant, multi-ethnic and politically stable country in Southern Africa, sharing borders with 8 other countries. Zambia has one of the world's fastest growing economies, due to its abundance of natural resources and minerals, yet despite this growth, widespread poverty and high unemployment levels remain serious problems across the country. Of a population of over 14 million people, 74% live on less than \$1.25 a day, making Zambia one of the poorest countries in the world. Zambia also has one of the world's youngest populations – 66% of the total population are under 24 years old. Of these, an average of just 61% are literate, and one out of two are un- or under-employed.

What we do

School Club Zambia's work aims to support schools to become self-sufficient and financially stable, as well as to tackle both low literacy levels and lack of vocational skills through grass-roots, community-led initiatives in partnership with local schools. Since 2011, School Club Zambia has worked with 4 schools across Zambia that receive little or no funding from Government sources. We work in collaboration with local communities, schools, stakeholders and Education Authorities.

Self-Financing Schools: It is extremely hard for schools to offer a relevant and effective education to its pupils when they are operating on limited budgets, as is often the case in Zambia. School Club Zambia encourages, facilitates and supports schools to develop income-generating enterprises designed to provide a long-term and sustainable source of income for the schools.

Vocational Education: In the rural communities where School Club Zambia works, most young people who finish school at Grade 7 or 8 (Primary Level) will follow their parents into small-scale farming or fishing the depleting stocks of Lake Kariba. Through vocational skills training, we aim to give them the skills and knowledge they need to have alternative and secure sources of income.

Literacy Development: Whilst sustainable school financing and vocational education remains the core focus of School Club Zambia's work, we recognise that none of these goals are viable whilst low literacy rates remain a persistent problem across Zambia. Since 2014 we have been providing support to our partner schools through providing literacy resources and teacher training workshops.

Girls Education: In 2015 we expanded our programmes to include specific projects with girls at our partner schools. This programme focuses on menstrual health management, sanitation and tackling the most significant reasons for girls drop-out rates in schools.

Our Programmes & Impact in 2016

This year we reached over 2,196 children and 43 teachers at 5 schools across our 4 programme areas:

Self-Financing Schools

In 2016 we continued our on-going technical support of 3 school-run income generating enterprises as well as working to launch 1 new enterprises and plan an additional 4 enterprises (for launch in 2017)

Kariba South Primary School, Sinazongwe District, Southern Province

2016 marked Kariba South's third year of generating sustainable income through school-run enterprises, and their second year of financial self-sufficiency! They generated a total of ZMK 14,368 (£1,197) from their 2 existing enterprises: their Tailoring Centre and School Garden. The profit made was spent on extensive building repairs and construction projects at the school. The Enterprise Committee and local community were incredible busy this year, with 2 new school enterprises planned for 2017 - a Library & E-Learning Centre and a layer chicken business.

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Kampasa School for Orphans and Vulnerable Children John Laing Compound, Lusaka

At the end of 2015, in partnership with INTO Giving, Kampasa launched an ambitious school enterprise: an E-Learning & Community Development Centre. They transformed an old dilapidated classroom, with no windows and a rough cement floor, into a bright, dynamic learning space equipped with 10 computers! The Centre was officially opened to the public in February 2016 by Mr Mpande from the Ministry of Community Development, Mother and Child. With performances by the children and a local dance group, the day was very much enjoyed by all! The school generated a total income of ZMK 18,864 (£1,572) from the E-LCDC in 2016, which contributed to teachers salaries for the year. Overall, Kampasa is currently at 76% financial self-sufficiency!

Chisyabulungu Community School, Sinazongwe District, Southern Province

In 2015 we began construction on Chisyabulungu Community School's first school business: the Carpentry Workshop. This has been the biggest school enterprise project we have undertaken to date, and could not have been possible without the incredible support shown for our biggest ever fundraising campaign, The Long Walk to School – Footsteps for Futures. The Workshop was officially opened in November 2016 by Mr Kambunga, the Sinazongwe District Education Board Secretary. The Workshop is currently waiting for power to be connected, so the business has not yet started fully functioning. In 2016 the school also began renovations on their school vegetable garden and constructed a chicken house for a layer chicken business – both of these enterprises are expected to launch and begin generating income for Chisyabulungu in 2017. In the meantime, the school's Enterprise Committee has been keeping a close eye on the progress of all 3 enterprises, as well as undergoing intensive training with the SCZ team.

Vocational Education

In 2016 we held a total of 18 Young Farmers Club workshops at 2 rural primary schools with a total of 50 pupils. During the course of 2016, the Young Farmers learnt: how to making and use compost, how and why to make raised beds, how to plant & weed your garden, organic pest control, the importance of crop rotation, effective and efficient harvesting techniques and entrepreneurship training covering how to start and manage a successful small business.

Just 2 years after the Young Tailors Club was established, it is now already being fully funded by the profits generated through the school's Tailoring Centre – the perfect example of sustainable development on a grass-roots level! Mrs Chidamba led her 25 new Young Tailors in a record 100 workshops through the year, with all 25 completing the course.

Literacy Development

In 2014 we launched our first Literacy Development programme, designed to drastically improve the literacy levels across our partner schools as well as improve the teaching standards, with a particular focus on Early Childhood Education (ECE). In 2015, the first full year of the programme, we saw an incredible improvement in literacy rates, and in 2016 we managed to sustain this improvement, as well as expand the programme to include more intensive teacher training and delivering additional teaching resources to our partner schools. In 2016 we were also able to secure additional funding to allow us to expand this programme to 2 new schools in the SCZ network. During 2016 we held 4 days of intensive training for 18 teachers and delivered over 750 literacy resources to 5 schools along with 5 teaching kits.

Girls Education

Following the successful launch of our Girls Education Programme in 2015, we were able to continue and develop our work in 2016. With our 2 new partner schools we began construction on our Girls Blocks which are due to be completed in early 2017, alongside our Girls' Health workshops. 2016 also saw the launch of a new pilot project focusing on girls' education – The Girls Councils of Sinazongwe. The aim for each Girls Council is to create a network of leaders and spokeswomen who would advocate for girls' empowerment and become peer educators within their communities and schools, as well as provide access to information and fight to keep girls in school in their communities. Over 6 months we held monthly workshops with 68 Girls Councils members at 4 schools addressing the biggest barriers to education faced by teenage girls in the district.

Our Activities & Achievements in 2016

New schools join the SCZ Network

We have not been in a position to invite new schools to join the SCZ network since 2014, predominantly due to lack of time and resources to visit new schools. However, in 2016 we were thrilled to be able to welcome 2 new primary schools into partnership with SCZ in the Sinazongwe District. Following recommendations from the Sinazongwe District Ministry of Education officials, we were able to visit schools, hold introductory meetings with school officials and local communities and begin the important process of building a strong working relationship. In July we officially invited Siansowa Primary School and Siamucaala Community School into the SCZ network, expanding SCZ's reach to an additional 850 pupils in rural Zambia.

New Staff Members join the SCZ Team

As School Club Zambia continued to grow and attract more financial support, we were able to hire two new full-time members of staff in our office in Siansowa. Victoria Foord joined the team after a year of volunteering for us, to become our first full-time UK Trusts and Foundation Manager, whilst she was also instrumental in developing our Girls Council Programme. Alice Simakala also joined the team as our first Gender and Youth Officer, working closely with Programme Manager Sunny, to ensure that young people from our school are engaged in every part of our programme cycles.

New Trustee

We were absolutely delighted when Hannah Kerrigan decided to join our Board of Trustees, bringing a wealth of experience in both finance management and donor stewardship from her years of working for both medium and large charities in the UK.

The Innovation Ambassadors Programme launches

This year we launched a brand new volunteer placement scheme – the Innovation Ambassador Programme. This new programme was developed in response to a request from young people in the communities where we work to provide more opportunities to develop entrepreneurial school projects, alongside receiving hands-on training. The programme also grew out of our strong belief that by pairing young people from our school communities alongside skilled volunteers we can create solutions that are innovative and grass-roots led. In September 2016 we welcomed our first pair of Innovation Ambassadors at Kariba South Primary School – Mabulani, from Siansowa, and Sunny, from Amsterdam (pictured left). Following their initial training, the team worked with the school's Enterprise Committee to decide on their final project – a new school business at Kariba South Primary School, the 'Happy Layers' egg enterprise! By the end of November construction had begun on this ambitious new project, and 100 layer chickens are due to arrive in early 2017! Once fully up and running, the school is expected to raise around ZMK 2,000 (£166) per month from the sale of their delicious, fresh eggs!

Fundraising

- For every £1 spend on fundraising, we raised £13 towards our work in 2016 (2015: £8)
- 8% of our total expenditure was spent on fundraising in 2016 (2015: 2%)

2016 was yet another record-breaking year for SCZ's fundraising! Huge thanks must go to those individuals who made one off or monthly donations during 2016. Support such as this is invaluable to SCZ and enables us to keep extending our reach to more and more vulnerable children each year. A special thanks to Ralph and Zoe for their incredible fundraising efforts this year! We would also like to thank the following organisations for their major support of our work in 2016: Baraka Community Partnerships, the Herrod Foundation, the Restaurant Group and Zongwe Farming Enterprises.

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Looking Forward: Plans for 2017

2016 was our biggest year to date, but we have even more ambitious and exciting plans for the next 12 months! Our major objectives for 2017 include:

- Open the Library & E-Learning Centre at Kariba South Primary School, Sinazongwe District;
- Open the Happy Layers egg business at Kariba South Primary School, Sinazongwe District;
- Open the School Garden at Chisyabulungu Community School;
- Expand the School Garden model to our 2 new partner schools in the Sinazongwe District;
- Expand the Young Farmers Club model to our 2 new partner schools in the Sinazongwe District
- Support the on-going training of the Young Tailors Club at Kariba South Primary School;
- Launch the Young Carpenters Club at Chisyabulungu Community School, Sinzaongwe District;
- Facilitate additional teacher training workshops as part of our Literacy Development programme;
- Complete the construction of Girls Blocks at 2 schools and the facilitation of Health & Sanitation Workshops for girls at 4 rural schools;
- Expanding the Girls Council project based on the results of the 2016 pilot study;
- Recruit 2 volunteers to take part in the next Innovation Ambassador training programme.

Volunteers

The trustees acknowledge the invaluable work undertaken by volunteers, without which the charity would not be able to undertake the same level of activity.

Financial Review

At 31st December 2016 the charity had funds totalling £23,690 (2015: £22,015), having raised £68,256 (2015: £51,088) as detailed in the notes to the accounts and spent £66,024 (2015: £36,941) during the year as set out in the notes to the accounts.

Reserves Policy

The trustees consider that it is appropriate to hold free reserves amounting to in excess of three months of average expenditure. At 31st December 2016 there were unrestricted reserves of £5,359 (2015: £3,744). The trustees believe that a higher level of reserves to be more appropriate to the size and nature of the charity and will therefore look to increase the unrestricted reserves in future years.

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Responsibilities of the Trustees

Charity law requires the trustees to prepare financial statements for each financial period, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are prudent and reasonable;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees



Hesther Ede
Trustee



Katie Prowse
Trustee

Date: 22nd August 2017

Independent Examiner's Report to the Trustees of The School Club Zambia

I report on the accounts of the company for the year ended 31st December 2016, which are set out on pages 11 to 16.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Acthave not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Eric Southwick BA(Hons) FCA FCIE DChA
Eric Southwick & Co
Chartered Accountants
51 The Avenue
Seaham
Co Durham
SR7 8NS

Date: 22nd August 2017



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Statement of Financial Activities

For the year ended 31st December 2016

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
Income and endowments from:					
Donations and Legacies	3	19,237	43,009	62,246	38,810
Other trading activities	4	4,190	1,775	5,965	11,723
Investments	5	45	-	45	555
Total		<u>23,472</u>	<u>44,784</u>	<u>68,256</u>	<u>51,088</u>
Expenditure on:					
Charitable activities	6	17,590	43,570	61,160	32,029
Raising funds	7	4,864	-	4,864	4,912
Total		<u>22,454</u>	<u>43,570</u>	<u>66,024</u>	<u>36,941</u>
Net income/(expenditure)		1,018	1,214	2,232	14,147
Reconciliation of Funds					
Total funds brought forward		3,744	18,271	22,015	17,570
Exchange gains or (losses)		597	(1,154)	(557)	(9,702)
Total funds carried forward		<u><u>5,359</u></u>	<u><u>18,331</u></u>	<u><u>23,690</u></u>	<u><u>22,015</u></u>

The notes on pages 13 to 16 form part of these accounts.

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Balance Sheet

As at 31st December 2016

	Notes	£	2016 £	£	2015 £
Fixed Assets					
Tangible assets	9		7,317		7,426
Total fixed assets			<u>7,317</u>		<u>7,426</u>
Current assets:					
Cash at bank and in hand		17,859		15,912	
Total current assets		<u>17,859</u>		<u>15,912</u>	
Liabilities:					
Creditors: Amounts falling due within one year	10	1,486		1,323	
Net current assets or liabilities			<u>16,373</u>		<u>14,589</u>
Total assets less current liabilities			<u><u>23,690</u></u>		<u><u>22,015</u></u>
The funds of the charity					
Restricted income funds	11		18,331		18,271
Unrestricted funds	11	5,359		3,744	
Total unrestricted funds			<u>5,359</u>		<u>3,744</u>
Total charity funds			<u><u>23,690</u></u>		<u><u>22,015</u></u>

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The accounts were approved by the trustees on 22nd August 2017 and signed on their behalf by:



Hesther Ede
Trustee



Katie Prowse
Trustee

The notes on pages 13 to 16 form part of these accounts.

Notes to the accounts

1 Accounting policies

In preparing the accounts the following accounting policies have been complied with:

- a) 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) (August 2014) and the Charities Act 2011 on the basis that the charity is a public benefit entity.
- b) Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.
- c) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- d) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- e) All income and endowments are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
 - i) Donations and legacies are received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
 - ii) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
 - iii) Income and endowments from investments are included when receivable.
 - iv) Income and endowments from charitable activities, where related to performance and specific deliverables, are accounted for when the charity earns the right to consideration by its performance.
- f) Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:
 - i) Expenditure on raising funds comprises costs associated with attracting voluntary income, including costs of trading for fundraising purposes and the use of a professional fundraiser.
 - ii) Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Also included are those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity.
 - iii) All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in the notes.

2 Taxation

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes. Irrecoverable VAT is included in the cost of the goods or services on which it was charged.

Notes to the accounts (Continued)

3 Income and endowments from donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
Trusts, foundations and institutional donations	6,700	39,498	46,198	16,286
UK Corporate partnerships	7,951	600	8,551	8,069
Zambian Corporate partnerships	1,252	1,500	2,752	3,023
Regular individual giving	3,126	-	3,126	1,882
One-off individual giving	208	-	208	5,711
Awards	-	-	-	3,222
Child Sponsorship	-	1,411	1,411	617
Total	<u>19,237</u>	<u>43,009</u>	<u>62,246</u>	<u>38,810</u>

4 Income and endowments from other trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
Events and trade	<u>4,190</u>	<u>1,775</u>	<u>5,965</u>	<u>11,723</u>

5 Income and endowments from Investment

	Unrestricted funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
Bank interest	<u>45</u>	<u>-</u>	<u>45</u>	<u>555</u>

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6 Expenditure on: Charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
Chisyabulunga Community School	-	11,002	11,002	6,492
Girl's Education Programme	-	6,611	6,611	4,075
Kampasa School for OVC's	-	3,376	3,376	5,658
Kariba South Primary	-	6,303	6,303	1,969
Literacy Development Programme	-	6,527	6,527	1,146
Scholarships	-	1,946	1,946	911
Technical Support to School				
Enterprise Committees	5,166	1,715	6,881	2,394
Project Delivery: Monitoring and Evaluation	3,181	514	3,695	1,776
Project Support: Staff Costs in Zambia	1,511	-	1,511	3,309
Young Farmers Club	1,350	3,249	4,599	
Accountancy fees	720	-	720	977
Ministry of Community Development (NGO Registrar)	62	-	62	-
Employee national tax	3,138	-	3,138	441
Employee pension scheme	1,108	-	1,108	493
Workers compensation (Insurance)	55	-	55	100
Immigration expenses	489	465	954	474
Motor vehicle maintenance	736	-	736	-
Depreciation	74	1,862	1,936	1,814
Total	17,590	43,570	61,160	32,029

The Accountancy fees includes £720 (2015: £700) for the Independent Examination.

7 Expenditure on: Raising funds

	Unrestricted funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
Events	150	-	150	1,467
Trusts and foundations	3,668	-	3,668	2,000
Corporate partnerships	730	-	730	792
Other	316	-	316	653
Total	4,864	-	4,864	4,912

8 Trustee and employee information

a) Trustee information

No trustee received remuneration or was reimbursed expenses during the year.

b) Employee Information

There were no UK employees so no employee received emoluments in excess of £60,000 during the period (2016: nil).

Notes to the accounts (Continued)

9 Fixed assets

	Motor Vehicles	Furniture, fittings & equipment £	Volunteer accommodation £	Total £
Cost				
At 1 January 2016	-	7,323	2,364	9,687
Exchange rate revaluation	-	202	833	1,035
Additions	994	-	-	994
At 31 December 2016	<u>994</u>	<u>7,525</u>	<u>3,197</u>	<u>11,716</u>
Depreciation				
At 1 January 2016	-	2,261	-	2,261
Exchange rate revaluation	-	202	-	202
Charge for the period	249	1,687	-	1,936
At 31 December 2016	<u>249</u>	<u>4,150</u>	<u>-</u>	<u>4,399</u>
Net book value				
At 31 December 2016	<u>745</u>	<u>3,375</u>	<u>3,197</u>	<u>7,317</u>
At 31 December 2015	<u>-</u>	<u>5,062</u>	<u>2,364</u>	<u>7,426</u>

Motor vehicles and Furniture, fittings & equipment are depreciated at 25% per annum on a straight line basis. Items below £100 are not normally capitalised.

10 Creditors: Amounts falling due within one year

	2016 £	2015 £
Interest free loan	766	623
Other creditors and accruals	720	700
	<u>1,486</u>	<u>1,323</u>

11 Analysis of net assets between funds

	2016 £	2015 £
Restricted funds		
Fixed assets	3,900	5,062
Current assets	14,431	13,209
Unrestricted funds		
Fixed assets	3,417	2,364
Current assets	1,942	1,380
	<u>23,690</u>	<u>22,015</u>

12 Related Parties

The charity does not have any related parties, however, as explained in the Trustees Annual Report, it works closely with a Zambian registered NGO to achieve its objectives.

13 Controlling Parties

The charity is controlled by the trustees.

14 Other Information

The charity is an unincorporated charity with its registered office at Flat 14, Wycliffe Court, Pinehurst Close, Abbots Langley, Hertfordshire, WD5 0LZ.