

**PASS IT ON  
AFRICA**  
DEDICATION TO EDUCATION

Registered charity number 1160827  
Company number 9343204



# TRUSTEES' ANNUAL REPORT

Financial year ending  
30th November 2016

*The charity behind*



# **PASS IT ON AFRICA**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 30TH NOVEMBER 2016**

The trustees are pleased to present their annual directors' report together with the consolidated financial statements of the charity and its subsidiary for the year ending 30th November 2016, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

# An introduction to our charity

Pass It On Africa (formerly PassingItOn, until 2011) is a Brighton-based charity run by volunteers. We carry out fundraising activities in the UK, including our flagship events the HEROES RUNs, to raise money to support education for children and young people in Africa. Our passions are education and active living, so most of our events are fun, friendly, sport and fitness challenges, often in partnership with local British schools and universities.

We pass on as much of the money you raise as possible as grants to education projects in Africa. Until 2014-15 we did this through African Non-Governmental Organisations. To improve accountability, effectiveness, and communication, we now donate most of our money through the internationally-recognised charity Build Africa. Build Africa commit to using our entire donation to fund projects overseas: no more than 5% is spent on African staff, who audit the projects, and none of our fundraising is spent on UK-based or wider charity costs.

The charity began in September 2004, when the founders James MacDonald and Matt Lambert decided to run the Dublin City Marathon, dressed as Batman and Robin, to raise money to buy shoes for 150 Kenyan orphans. Shortly after, they carried a rowing machine to the top of Mounts Snowdon, Scafell Pike and Ben Nevis – all in 36 hours – rowing the height of each mountain while on the summit. Since then the charity has grown rapidly, starting with the HEROES RUN events in Brighton. Thousands of runners dressed as superheroes have supported us, and in 2009 we held the Guinness World Record for the largest number of superheroes in one place.

12 years on, buying shoes has evolved into supporting passionate teachers in Kenya, Ghana, The Gambia, and Uganda, helping them to build schools and improve education for their communities. Countless fundraisers have answered the call! We are incredibly grateful to all of you for supporting our events, including black tie dinners, art auctions, breezeblock carrying competitions, the Batman vs. Robin rugby match, sponsored cycle rides and fifteen HEROES RUNs. Since we began, the total of funds received has reached **£565,694** of which **£319,577** (56.5%) has been given in grants with a further £20,000 available for future grants.

We can also guarantee that since June 2012 100% of your fundraising goes to education projects, as race entry revenue pays for all costs.

The Heroes Runs have also become a focus for other charities to raise money for their own causes, and we are happy to support them, and add their vibrant dedication to our event. We estimate our charity partners have raised **£160,000** for their worthy causes taking part in the HEROES RUN.

We look forward to seeing you at the next race, in Brighton on Sunday 13th May 2018 – in spring 2017 we are having a well-earned year off!

# Notes from the Chairman

## This year

Many greetings from all of us at Pass It On Africa, especially to our superb fundraisers and all of you whom we met at our Heroes vs. Villains Run in May 2016!

This year we held one HEROES RUN, updated the website, gave out further grants, and completed the various registrations required to become a limited company jointly registered with the Charity Commission and Companies House - principally securing our exemption from tax from Her Majesty's noble Revenue and Customs!

Pass It On Africa cost **£9,262** to run this year – about **£1,358** on core expenses reduced by a one off exchange gain of **£2,993** to a net credit of **£1,634**, and just over **£10,896** to put on the HEROES RUN. This year we again achieved our goal, ensuring that HEROES RUN entrants met most of these operating costs from the ticket price – and by enjoying exceptional cakes lovingly made and sold by our relatives!

The HEROES RUN Brighton, held annually in May, remains our top event, bringing in **£8,699** in operating revenue from race entry, and – alongside other events and donations – securing a further **£5,976** in fundraising. Thank you!

## Grants

This lets us continue to say that since June 2012, every penny you donate as fundraising is available for grants to support education in Africa. We aim to achieve this pledge every year. This year, we gave a further grant to the Nyantonzio School in Uganda of **£25,760** completing this project which is now sustained by the local community and the Ugandan Government. Further grants were made to the Vinguinjini Primary School in Kenya of **£23,476** and to a UK charity, Build Africa, which supports projects in Africa of **£14,000**.

Across all of our projects, hundreds of young people benefit from your efforts each year.

THANK YOU. Enjoy your year off, and see you in May 2018. This is also my last year as Chairman, and so it seems a fitting time to look back at the last 12 years – I hope you enjoy the memories!

## Mark Beutement, PIOA Chairman



# AIMS AND ACTIVITIES

## Our Charitable Objects

### Pass It On Africa exists for:

*The advancement of education among children and young people in Africa by the provision of such financial or material assistance to either individuals or schools as the trustees shall from time to time determine.*

These are our Charitable Objects, registered with the UK Charity Commission.

### Summary of the main activities in relation to these objectives

To achieve our charitable objectives, Pass It On Africa:

- Makes grants to organisations working to advance education in Africa, based either in the UK or in Africa.
- Organises fundraising activities in the UK, supports other organisations to undertake their own fundraising for Pass It On Africa, or, receives donations from private fundraising activities.
- These activities are registered with the UK Charity Commission.

### Grant making policy

Pass It On Africa makes grants in two ways: larger grants through our partnership with internationally-recognised charity Build Africa, and; smaller grants (typically up to £5,000) directly to organisations who apply to us through our website, or are referred to us.

#### Build Africa

To improve accountability, effectiveness, and communication, we now donate most of our money through the internationally-recognised charity Build Africa. Build Africa commit to using our entire donation to fund projects overseas: no more than 5% is spent on African staff, who audit the projects, and none of our fundraising is spent on UK-based or wider charity costs. Each

project is a 3-year commitment, and focuses on education, livelihoods, or a blend of the two.



We request a group of up to 5 proposals from Build Africa, and as a board of trustees, vote to select the one we feel most closely matches our charitable purpose. Periodically we invite proposals from other organisations, to validate that the impact we can achieve through Build Africa remains the most effective and accountable on offer.

#### Small grants

We retain the flexibility to donate small amounts directly (typically up to £1,000, but with a ceiling set by the trustees of £5,000 per grant). We receive a number of applications each year through our website, from friends and trustees of the charity travelling in Africa. These are reviewed at least every 6-months, and approved by vote. The primary criteria are: the extent to which they meet our charitable purpose; the credibility of the project plan, and; the quality of the audit and communication proposed by the bidder.

# ACHIEVEMENTS AND PERFORMANCE

## Grants

### GRANT 1 - Reference BA003

**Awarded to: Build Africa**

**Amount: £23,476**

Pass It On Africa (PIOA) and Build Africa (BA) have partnered together to support Nyantonzi Primary School in Masindi, Uganda. BA is an NGO partner of the school and made a commitment to find the funding required in order to ensure its long-term development. PIOA agreed in September 2014 to become BA's funding partner and will continue to partner together on this project until September 2016. PIOA have pledged to raise £66,191 for the development of Nyantonzi Primary School over the next two years.

In November 2016 Pass It On Africa gave **£23,476** towards the development of Nyantonzi, representing the final installment of a 3-year / 3 phase commitment. The project aimed to address the issues which the school community had raised and ensure that Nyantonzi has the long-lasting infrastructure to be able to thrive long term.

*Note: The details of phases 1 and 2 can be found in our 2014-2015 annual report here:*

<http://www.pioafrica.org.uk/content/ar2013>

Below are just some of the ways the phase 3 grant has helped the Nyantonzi community.

### TRAINING TEACHERS

In order to support teachers to become effective in early years tuition, Build Africa will develop a toolkit and accompanying training programme to enable the teachers at Nyantonzi to be more effective in the classroom, with specific skills to engage with younger children.

*There are many different languages spoken in our area and with young learners this can make teaching a very slow and difficult process. I must explain everything in English, repeat in*

*my own language and hope that those pupils who understand will explain to the others. Without any resources to aid us explaining things can take a lot of time and at the end of the day my head hurts from talking so much. With the training myself and other teachers are receiving as well as the teaching resources that we are due to receive this month, our work will start to become much easier. At the moment very few pupils in my class can identify the letters of the alphabet but I believe this will soon change with these interventions.*



- Margaret, Primary 1 teacher at Nyantonzi Primary School

### PARENTS SUPPORTING LEARNING

Following the development of the pack to guide parents' involvement in their children's education, training was undertaken for parents at Nyantonzi School by a selected community facilitator who was trained by Build Africa staff.

Due to funds provided by Pass it On Africa, infrastructure has been improved as well as parent sensitisation and teacher training as part of the Early Years Education Project, there are high hopes for improving the school's performance and pupil retention rate.

# ACHIEVEMENTS AND PERFORMANCE

## Grants

*Through the training we have received there is now a good link between the SMC, PTA and teachers. We all share together if there are any issues. The challenges are that the learning environment at the lower levels is very poor with limited resources and not enough space in the classroom. This impacts learners in many different ways. With plans for the new classroom underway and the extra attention that is being given to these young learners, we are going to see our school transform and our youngest children have a strong start at school.*



- Godfrey Watasang – parent and community member



Build Africa will be providing a full end of project report on Nyantonzi in the Summer of 2017. This will measure the impact of our work through the School Development Plan, annual audits of the school and Key Performance Indicators. In addition to established data, criteria including attendance, class sizes, facilities, staffing, HIV and AIDS awareness levels and exam performance, we are now collecting valuable data on areas such as student retention, parental involvement and teaching methods. Through this data Build Africa will be able to assess and track the long term impact which our work is having. This review will appear in the 2016-2017 annual report.

# ACHIEVEMENTS AND PERFORMANCE

## Grants

### GRANT 2 - Reference BA004

**Awarded to: Build Africa**

**Amount: £25,760**

Pass It On Africa (PIOA) and Build Africa (BA) have partnered together to support Vingujini Primary School in Kwale, Kenya. PIOA agreed in September 2016 to become BA's funding partner.

*Without safe water and sanitation, girls and female teachers are often forced to stay at home during their period.*

Imagine you are a teenage girl at a school without proper toilets. You are on your period and need dignity and hygienic facilities to keep clean and healthy. Rather than risk bullying or infection, you have no choice but to stay at home and miss out on a vital education. For many teenage girls in rural Kenya this is a reality. Girls

do not have access to safe water and sanitation, compromising their education, heightening their risk of illness and ultimately leading to higher dropout rates. As well as students, female teachers are also alienated, leading to a direct impact on the quality of teaching at school. Build Africa has been working to create equal access to education at 72 schools in Kwale, Kenya, reaching 35,000 children. This highly successful project has made important progress in changing community attitudes towards girls' education. The Heshima Project will build upon this important work to further promote the inclusion of girls.

### Why is sanitation so important to education?

Research has shown that a quality education relies on individual and environmental health. Girls are particularly vulnerable to the negative effects of poor sanitation facilities due to the



Girls at Fahamuni Primary School, Kwale, Kenya, where a similar initiative has proved successful

# ACHIEVEMENTS AND PERFORMANCE

## Grants

inability to manage their menstrual health. Yet, in a recent survey conducted by Build Africa across 23 schools, 78% of them rated their school latrine facilities at 2.5 or less out of a total of 5 points.

In Kenya, studies have found that inadequate water and sanitation facilities create a major barrier for girls wanting to access education. Without significant improvement of existing facilities, this will sadly continue.

Poor sanitation can impact on the everyday lives of children in many ways, including: exposure to hygiene-related disease; decreasing pupil attendance and achievement; and contributing to lower levels of dignity, inclusion and equality.

Having established relationships with communities and schools across Kwale, Build Africa are seeking to use the lessons learned from trials in Uganda to improve the school environment for all children, helping girls who are now enrolled in school to get the education they are entitled to.

### The Solution

- Using high quality materials purchased from Mombasa, Build Africa will build pit latrines which are sufficient to accommodate all the primary school children and maintain cleanliness. The structures will be covered and have a concrete base.

- Handwashing stations will be situated nearby, also with a concrete base to collect the run-off water which can then be used to water school gardens.

- Washrooms will also be constructed on the side of the girls' toilet to enable girls to clean themselves discreetly.

- Two water tanks will be constructed to provide clean drinking water for all children and staff.

- The School Board of Management will receive training in how to maintain the facilities as well as the importance of menstrual health management for girls.

- Training sessions for the wider pupil population will be given on hygienic practices such as hand-washing and the links between cleanliness and health. Posters and flyers will be produced and displayed around schools to create momentum for the hygiene campaign. Activities will also be integrated with the existing in-school girls' clubs which have been established through the Kwale Girls Project. Special handbooks for the clubs will be produced to help guide their activities.

- All children will be taught how to make re-usable sanitary pads which are both cheaper and more environmentally friendly than commercial ones. Training around menstruation for all children will reduce the stigma. Washrooms for girls to be able to clean themselves discreetly will be built within the girls' toilet blocks.

- Finally, each girl in the older years of school will be given a Dignity Kit, consisting of two pairs of underwear, the materials to create two reusable sanitary pads and two containers of soap for handwashing.



Current toilets at the school

# ACHIEVEMENTS AND PERFORMANCE

## Grants

### Vingujini Project budget

Financial Tables	Cost (£)
<b>Outcome 1: There are inadequate sanitation facilities at Vingujini Primary School</b>	
Construction and material costs of two 10 litre water tanks, two four door covered pit latrines and one hand washing station with four way taps	
Training of Vingujini Board of Management in maintaining the sanitation facilities	
Quality control monitoring checks on sanitation facilities	
<b>Total</b>	<b>£20,666</b>
<b>Outcome 2: Pupils at Vingujini Primary School understand the links between good hygiene and good health and know how to adopt hygienic practices</b>	
Production and print of training materials, fliers, brochures and infomercials	
Training facilitator costs	
<b>Total</b>	<b>£759</b>
<b>Outcome 3: Girls at Vingujini Primary School are able to discreetly and privately manage their menstrual health with dignity</b>	
Training costs for children to be taught how to make and clean re-usable sanitary pads	
Washroom constructed on the side of the girls' toilet to enable girls to clean themselves discreetly	
Girls to be provided with dignity kits, containing two sets of pants and two containers of soap, in addition to materials to make re-usable sanitary pads	
<b>Total</b>	<b>£4335</b>
<b>TOTAL COST FOR SUPPORTING SCHOOL:</b>	<b>£25,760</b>

# ACHIEVEMENTS AND PERFORMANCE

## Grants

### GRANT 3 - Reference BA005

**Awarded to: Build Africa**

**Amount: £14,000**

Pass It On Africa (PIOA) are supporting the Build Africa (BA) Teachers excellence programme in Kwale, Kenya.

Despite overall improvements in educational outcomes, with more children attending primary school than ever before, schools in Kwale County in Kenya are still struggling to achieve the necessary levels of attainment.

Build Africa are looking to establish a year-long programme in twenty schools in Kwale. The Promoting Subject Excellence Programme will equip rural teachers with the necessary strategies and skills to better engage their pupils in subjects such as English, Math and Science. These skills will help teachers to support the

most marginalised of children to overcome the barriers they face in their educational journey and ultimately improve attainment levels in subjects where children are failing.

To run this project Build Africa needs to secure £29,416 in funds. £10,000 had already been attained prior to the PIOA donation.

Build Africa, supported by Comic Relief and the Big Lottery Fund have been working across 72 schools in Kwale county, reaching 35,000 children, working with teachers, pupils, parents and local communities to promote equal access for girls to an education. The project has been successful and continues to make substantial progress improving educational attainment for both boys and girls at these schools. This can be attributed to improved teacher methods that are now both gender friendly and child-centric, engaging children in lessons and reducing gender stereotyping.



Students at Mwamtsefu Primary School, Photographer: Juozas Cernius

# ACHIEVEMENTS AND PERFORMANCE

## Grants

BA have seen incremental progress with 22% of all girls passing their Kenyan Certificate of Education (KCE) with 250+ marks this year. We expect to see this continue to rise as the project continues and teachers and the wider community approach girls' education more sensitively.

However, a review of the situation in Kwale clearly shows that 67% of children are not reaching the minimum 250 mark to pass their primary leaving exams meaning they are not able to make the transition to secondary school.

Uwezo 2014 states that less than half (47.8%) of 8-year-old children in Kwale have basic literacy and numeracy skills, far below the national average of 69.5%, and almost half as many as the 89.6% in Nairobi who passed these tests. The problems faced in Kwale are two-fold:

### 1. Teachers lack appropriate knowledge and skills to engage all children in certain subjects.

Data taken from the most recent primary Leaving Exams in the schools where BA operate in Kwale demonstrates the stark reality of children in Kwale failing to pass specific subjects, with some pupils scoring as low as 6% even after attending a full primary education.

Although Maths and Science exam rates are low, English and Social Studies schools are also noted as particularly low as well. The Uwezo Country Report (2014) provides further evidence, with 5% of all children aged 7-13 years unable to count and match numbers and 16% unable to identify words in English.

### 2. Schools and teachers lack support structures to give equal access to education for marginalised children

Kenya's education system is unequal, and significant regional disparities in learning outcomes persist. For example, a child in the Central region is seven times more likely to solve a Primary two numeracy

or literacy problem than her counterpart in North Eastern regions.<sup>3</sup> Kwale County remains one of the counties with the widest gender parties in Kenya.<sup>4</sup> Build Africa's decision to focus on the needs of marginalised children in Kwale was driven by a combination of factors, mainly its low learning outcomes compared to urban areas such as Nairobi, and the high levels of gender disparity. We further recognised other factors such as poverty; child-headed or elderly headed households and disability that also have a major impact on a child's ability to learn.



- Teacher at Bomani Primary School. Photographer: Juozas Cernius

# ACHIEVEMENTS AND PERFORMANCE

## Grants

### The solution

The Promotion of Subject Excellence Programme will deliver activities toward the two following key outcomes:

### **Equipping teachers with the necessary specific subject knowledge and the right skills and methodology to engage children across all primary level subjects**

BA will work with local District Education Officials and Curriculum Support Officers to create a local support network for the schools that are demonstrating the greatest need for support in improving children's learning outcomes. Twenty schools will be selected in Kwale based on specific selection criteria, such as lowest levels of grade improvement.

### **Schools and teachers will be given tailored support mechanisms to aid the breaking down of barriers faced by the most marginalised children**

Learning outcomes are likely to be linked and related to certain levels of marginalisation. As part of the situation analysis, the panel will be encouraged to explore holistic reasons for low performance, such as support from parents, disability, low levels of confidence or children who are also caregivers at the household level.

An Educational Psychologist will assist the panel in identifying such criteria and in how to respond to the barriers faced by marginalised children in accessing education. This will be a shared learning experience to help create a rounded, contextually relevant data set and coping strategies which can be quickly adopted by others.



Text books at Bomani Primary School. Photographer: Juozas Cernius

# ACHIEVEMENTS AND PERFORMANCE

## Fundraising Activities

### HEROES RUN v VILLAINS RUN 2016

Amount raised: £5,976

Our flagship fundraising event, the HEROES RUN v VILLAINS RUN, took place on 15th May 2016. Our income from race entry and merchandise sales was **£8,699**.

The Heroes and Villains taking part in the race raised **£5,976** in donations, **100%** of which was made available to the Nyantonzi school in Uganda as part of our November 2016 grant of **£23,476**.

This was our most disappointing return for the race in recent years both in terms of race revenue and fundraising. There are 2 main reasons for this:

1. The general decline in all public running events due to an oversaturation of races.
2. Most importantly, the amount of time we can dedicate to the event as volunteers. As a small team it is becoming increasingly difficult to focus the hours to race promotion as our individual professional lives are becoming ever more demanding.

Having recognised this and after a year off in 2017, we are now exploring new ways to improve the event so that it can raise more money going forward. More details coming soon!



Marc and Lucia Bonaldi, HR veterans!



2016 start line

# Charity Administration

## Public Benefit

We continue to place the delivery of public benefit at the heart of all the activities we conduct. In doing so, we have done all we can to meet the UK Government's public benefit guidance, as required by law.

## Controlling costs

The charity costs around **£1,500** a year to keep open at a basic level. This includes the websites, advertising, and business costs. The HEROES RUN typically costs around **£11,000**, including storage hire, insurance, and all facilities and professional services and staff required. We call these our operating Core Costs. We aim to cover these from HEROES RUN operating income (race entry, merchandise and cake sales).

We continue to drive these costs down, including through the generous donation of services by our event and charity partners.

## Professionalisation and Impact

Our priorities for 2015-16 were:

### **1. To continue to make 100% of funds raised by our supporters available as grants.**

Achieved, since 1st June 2012. Starting with HEROES RUN Brighton 2013, 100% of our charity operating costs have been met from race ticket sales, merchandise, and corporate sponsorship. This means that 100% of the fundraising donated by our supporters will be either given as grants to our education projects, or remain in our fundraising reserve, available to be used as grants in the future.

## 2. Incorporate the charity

Achieved. This year we completed the final tasks associated with incorporation, notably securing our exemption from tax (as a charitable company), from HMRC.

We gratefully acknowledge the help of generous pro bono expertise from Keith Wallace of ReedSmith LLP in completing this task!

## Delivering our AGM commitments

We agreed the following priorities at our AGM:

### **1. To review the effectiveness of the Heroes Run, especially to increase participation among young people.**

Achieved: this year we strengthened our child protection arrangements, and ran even more junior races than ever before – with 312 runners under 18.

### **2. To increase communication about our Build Africa partnership and projects.**

Achieved: we sent out a higher number of updates this year, and updated the website.

# STRUCTURE, GOVERNANCE AND MANAGEMENT

This report is intended to meet the requirements of both the Charity Commission and Companies House.

## Charity name

Pass It On Africa

## Registration

UK Companies House company number: 9343204.

UK Charity Commission registration number: 1160827.

## Status

Company Limited by Guarantee without any share capital. Governed by the Memorandum of Association dated 26th October 2014.

## Charity's registered address

Pass It On Africa, 2, Council Houses, Church Rd, Farley Hill, Berkshire RG7 1TX.

## Charity governance and organisation

Since 2004, Pass It On Africa has been run entirely by volunteers, apart from a short period in 2011-12 when we employed a Charity Manager on a part time, and briefly on a full time, minimum wage contract.

The Chairman and the other trustees choose and oversee the charitable objects and activities, and re-validate them annually. Compliance with the Charity Commission and Companies House requirements is ensured by the Chairman, our pro bono accountant, and a second independent auditor and financial advisor. At times we also seek and have received pro bono qualified legal advice.

The Trustees are chosen (or reconfirmed) yearly at the AGM from among a group of supporters and interested parties, the charity members. Anyone is welcome to register their interest to be a charity member through our website. For the reporting year in question the trustees and directors were:

## Existing trustees

### Mark Beautement

Chairman throughout this year.  
Trustee since August 2010.  
(Resigned 12th February 2017).

### Matt Lambert

Chairman since 12th February 2017  
Co-founder, Trustee  
Focus: Branding and Fundraising  
Trustee throughout this year.  
Co-founded the charity in September 2004.  
(Chairman August 2010 – August 2011).

### James Macdonald

Co-founder, Trustee  
Focus: Event Management.  
Trustee throughout this year.  
Co-founded the charity in September 2004.  
(Resigned 12th February 2017).

### Edwyna Dyer

Trustee  
Focus: Communications  
Trustee throughout this year.

### Tim Whiteman

Trustee  
Focus: Audit of Grants to Africa  
Trustee throughout this year.  
(Resigned 12th February 2017).

# STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees meets formally once a year, for the Annual General Meeting, normally held in the winter – just after the end of our reporting year (1st December – 30th November). This lets the team discuss the previous year's activity, approve the draft Annual Report and Accounts, and determine improvements in good time to inform the following summer's HEROES RUN and other fundraising activities.

Trustees also meet informally throughout the year.

## Indemnity and insurance

Charity funds are used to provide trustees' indemnity insurance.

Charity funds are used to provide full event, professional and public liability insurance (£10M).

The liability of each trustee is limited to £10, under the company articles of association.

## Statement of interests

The charity has no employees.

No trustee receives a salary or expenses from the charity.

No trustee holds title to property belonging to the charity.

One trustee received a monthly payment to rent a garage as storage, reviewed annually to ensure it is considerably below the open market rate.

One trustee is permitted to bid to provide event management services. This contract is let

annually, and 3 or more open market quotes are sought each year. The trustee did win this contract in the reporting year, at considerably below the open market rate. Voting does not involve the trustee concerned. (see note 9, p.24)

# FINANCIAL REVIEW

The effectiveness of the financial activities is covered in previous sections. The full financial statements are set out at Annex A-C, and the notes to the accounts. They are intended to satisfy the reporting requirements for both Companies House and the Charity Commission.

## Statement on Financial reserves

Pass It On Africa has no formal reserves policy mandated by the governing documents. However, on the advice of our accountant and Trustees, we seek to finish each financial year with **£15,000** or more in the operating account to fund two year's Core Costs and one HEROES RUN. In line with our objectives, this £15,000 should be raised entirely as profit from HEROES RUN income, not from fundraising. We seek to end each year with at least **£10,000** in the fundraising account, allowing us to respond to any emergency bids for funding from projects we have supported to date.

## Future plans: 2016 and beyond

We agreed the following priorities at our AGM:

1. To continue to make 100% of funds raised by our supporters available as grants.
2. To have a year off, resuming the HEROES RUN in 2018.
3. To reduce the number of trustees and directors, and invite reapplications or refresh the membership after the break. Matt Lambert would become Chairman in the interim.
4. To carry forward £20,000, and donate all surplus funds to Build Africa.

## Declaration and statements of compliance

The trustees declare that they have approved the trustees' report above.

Signed electronically on behalf of the Pass It On Africa Trustees:

Matt Lambert  
Chairman  
August 2017

# Annex A: Statement of Financial Activities

Charity name - PASS IT ON AFRICA LTD	
Charity number 1160827	
Company number 09343204	
Statement of Financial Activities	
For the period 1 December 2015 to 30 November 2016	
	Period 1 December 2015 to 30 November 2016
<b>Income and endowments from:</b>	
Donations and legacies	£4,818
Charitable activities	£14,676
Other trading activities	
Investments	£109
Other	£0
<b>Total</b>	<b>£19,603</b>
<b>Expenditure on:</b>	
Raising funds	£10,897
Charitable activities	£63,236
Other	(£1,634)
<b>Total</b>	<b>£72,499</b>
Net gains/(losses) on investments	
Net income/(expenditure)	(£52,896)
Transfers between funds	
<b>Other recognised gains/(losses):</b>	
Gains/(losses) on revaluation of fixed assets	
Actuarial gains/(losses) on defined benefit pension schemes	
Other gains/(losses)	
<b>Net movement in funds</b>	<b>(£52,896)</b>

## Annex B: Balance Sheet

<b>Charity name - PASS IT ON AFRICA LTD</b>	
Charity number 1160827	
Company number 09343204	
Balance sheet	
For the period 1 December 2015 to 30 November 2016	
	Year ended 30 November 2016
<b>Fixed assets:</b>	
Intangible assets	
Tangible assets	
Heritage assets	
Investments	
Total fixed assets	
<b>Current assets:</b>	
Stocks	
Debtors	
Investments	
Cash at bank and in hand	£83,856
Total current assets	£83,856
<b>Liabilities:</b>	
Creditors: Amounts falling due within one year	£63,236
Net current assets	£20,620
Total assets less current liabilities	
Creditors: Amounts falling due after more than one year	
Provisions for liabilities	
Net assets excluding pension asset or liability	£20,620
Total net assets	
The fund of the charity:	
Endowment funds	
Restricted income funds	
Unrestricted funds	£20,620
Revaluation reserve	
Pension reserve	
Total unrestricted funds	£20,620
Total charity funds	£20,620

## Annex C: Cash Flow Statement

Charity name - PASS IT ON AFRICA LTD	
Charity number 1160827	
Company number 09343204	
Cash flow statement	
For the period 1 December 2015 to 30 November 2016	
	Period 1 December 2015 to 30 November 2016
Net income/(expenditure)	( :52,896)
Cash outflows	(£52,896)
Cash and cash equivalents brought forward	£73,516
Cash and cash equivalents carried forward	£20,620

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

# Notes to Account

Charity name PASS IT ON AFRICA

Charity number 1160827

Company number 09343204

For the period 1 December 2015 to 30 November 2016

## Note 1 - Statement of compliance

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006. The charity which meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

## Note 2 - Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### a) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

### b) Interest receivable

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

### c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of the Heroes run.

- Expenditure on charitable activities includes the costs of providing grants to further the purposes of the charity.

- Other expenditure represents those items not falling into any other heading.

### (d) Debtors

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

### (e) Cash at bank and in hand

Cash at bank and cash 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.

# Notes to Account

## (f) Creditors and provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

## (g) Financial instruments

The trust 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.

## Note 3 - Legal status of the Charity

UK Companies House company number: 9343204. UK Charity Commission registration number: 1160827.

Pass It On Africa Limited is limited by Guarantee without any share capital. Governed by the Memorandum of Association dated 26th October 2014.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per trustee of the charity under the company's articles of association. It is a registered charity and a company incorporated in England. The registered office is 2, Council Houses, Church Rd, Farley Hill, Berkshire RG7 1TX.

## Note 4 - Income from donations

Income from donations was £4,818 which was all unrestricted. All donations arose from gifts.

## Note 5 - Income from charitable activities

	Unrestricted funds 2016
Income from race entries and sponsorship	£14,676
Donations and collections	£4,818
Interest and exchange difference	£109
Total	£19,603

## Note 6 - Investment income

All of the Company's investment income of £109 arises from money held in interest bearing deposit accounts.

## Note 7 - Analysis of expenditure on charitable activities

The expenditure on charitable activities totalling £63,236 consists of 3 grants to Build Africa: £23,476 to the Nyantonzi school project in Masindi, Uganda, £25,760 to the Vinguijini Primary School in Kwale, Kenya and £14,000 towards the Teachers excellence programme Kwale, Kenya.

## Note 8 - Analysis of expenditure

Grants	£63,236
Race Costs	£8,148
Event Costs	£2,749
Technology	£1,101
Other costs	(£2,736)
Total	£72,499

All expenditure was unrestricted.

# Notes to Account

## Note 9 - Related party transactions

A total of £1,520 was paid to one of the Directors, James Macdonald, for the use of a garage as storage space.

## Note 10 - Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## Note 11 - Reserves

Unrestricted funds	£20,620
--------------------	---------

No amounts have been set aside, or have been proposed to be set aside to, or withdrawn or proposed to be withdrawn from, reserves.

The unrestricted funds consists of bank balances.



[heroesrun.org.uk](http://heroesrun.org.uk)  
[pioafrica.org.uk](http://pioafrica.org.uk)