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**SCHOOL AID**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2013**

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**SCHOOL AID**

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## SCHOOL AID

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2013

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**Trustees:**

Unless otherwise indicated, the following acted as Trustees throughout the year and were Trustees as at 1 January 2014:

Lady Baker	President
Janis Mowlam	Chairman
Councillor Roy Abraham	Secretary
Ken Dorling	Appointed 5th February
Elisabeth Elias	
Dr. Jane Jessup	
John O'Halloran	Treasurer resigned 19th September
Rob Walther	Appointed Trustee 25th June and Treasurer
Allan Westray	
Brigadier Charles Wright (retd)	Resigned 5th February

**Patrons:**

The Rt Hon The Lord Brown of Eaton-under-Heywood  
The Rt Hon Sir Scott Baker  
Her Excellency Mwanaidi Sinare Majaar (Former Tanzanian Ambassador to Washington)

**Independent Examiner:**

Phillip Collins FCA  
Hillier Hopkins, LLP  
Radius House  
51 Clarendon Road,  
Watford, Herts. WD17 1HP

**General Manager:** Clare Junak

**Warehouse intern:** Thomas Broom

**Bookkeeper:** Carolyn Bradley (volunteer) to 25th June  
Christine Hillis (volunteer) from 25th June

**Office and Warehouse:**

Hammer and Harp Farm  
Wapseys Lane, Hedgerley Green, Bucks. SL2 3XJ  
Tel: 01753 883853  
E-mail: [office@school-aid.org](mailto:office@school-aid.org)

**Website:** [www.school-aid.org](http://www.school-aid.org)

**Charity number:** 1070416

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## SCHOOL AID

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2013

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#### Statement from the Chairman

2013 saw a period of consolidation for School Aid's activities, both in the UK and Africa, in preparation for growth.

We continue to prioritise literacy and to promote the creation of school libraries and reading areas in African schools. Closer engagement with our African partners has resulted in more focussed provision of resources to individual schools. This is reflected in responses to our well-developed monitoring and evaluation programme. Our partners' involvement in enhancing the schools' use of books and materials has further increased the impact of our work.

In the UK adjustments to our warehouse operation and office activities have put us in a good position to strengthen and build on our programmes in Africa and widen our scope in the UK.

Fundraising has been a priority. Figures in this report are accurate to December 2013, however, through careful work over the last eighteen months, we are delighted to have been successful in our application to The Peter Cundill Foundation. Established in 2012, the Foundation honours the legacy of renowned Canadian investment manager and philanthropist Peter Cundill. The Foundation focuses on supporting young people, with an emphasis on education, sport and wellbeing. We are fortunate to have received a commitment to three years of matched funding from the Foundation, who will contribute £495,000.

This major uplift enables us to maximise the use of our UK facilities, create a small team to support our General Manager, expand our volunteer base, employ representatives in Africa and develop our reach to support 300,000 pupils with almost 450,000 books and learning materials and to create 6 new school libraries in South Africa.

We are immensely grateful to The Peter Cundill Foundation for their belief in our vision and our work to improve the future for African pupils through better resourced and higher quality educational experiences.

I greatly appreciate the strong support of all Trustees in securing this new prospect for School Aid, particularly Allan Westray who chairs our fundraising committee and Rob Walther, School Aid's new Treasurer. He undertook a meticulous handover from John O'Halloran whose engagement with School Aid spans a period as a Volunteer as well as a Trustee and Treasurer. John O'Halloran leaves School Aid to concentrate on other commitments, as does Brigadier Charles Wright, who masterminded the last School Aid Dinner. Our warmest thanks and good wishes go with them. New Trustees Ken Dorling and Rob Walther bring valuable skills and experience of management from the worlds of charities and finance respectively, and they complement School Aid's development needs at this time with energy and commitment.

Encouraged by our General Manager, Clare Junak and capable operations intern, our dedicated team of Volunteers produce a lively and creative warehouse environment. Together in 2013 they have packed and despatched 89,675 books and 587 items of furniture to 100 schools in South Africa, Malawi, Tanzania and Lesotho, reaching 52,000 children.

We highly value the continued support of sponsors Capespan for shipments to South Africa, and of The Entertainer who collects and transports to us donated items from across the country. Together with the Volunteers support, they make School Aid cost efficient.

In 2013 the world lost a champion of freedom and human rights with the death of Nelson Mandela. His strong commitment to creating a better future for disadvantaged children through education is widely recognised. Involved in the same quest for equality, Former Chief Justice Pius Langa, a good friend and supporter of School Aid and a Director of our sister charity, School Aid South Africa, also passed away. Their inspiration remains with us, as does the call from Mr Mandela "It is in your hands". To us falls the responsibility to give African children the future they deserve. With School Aid's new prospects we seek to play a greater part in fulfilling the vision and honouring the legacy of both these great men of South Africa.

Janis Mowlam, Chairman

Date: 5th August 2014

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## SCHOOL AID

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2013

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#### Trustees Annual Report for the year ended 31 December 2013

The Trustees are pleased to present their Annual Report, Chairman's Statement and Accounts for the year ended 31 December 2013.

#### Introduction

School Aid supports schools and communities in southern and eastern Africa in need of educational resources. National governments are working towards universal primary and secondary education by providing school buildings and abolishing school fees for primary children but educational resources are limited. Economic and migration difficulties continue to make progress difficult. We are committed to supporting a self-sustaining Africa where all children have an opportunity to attend nursery, primary, secondary education and beyond. School Aid supports the principle of African schools using locally produced and published textbooks and equipment. However, until this local provision can meet the needs of all school children, we will continue to collect good quality surplus resources from within the UK and supply them to eastern and southern Africa wherever there is a need and wherever the charity is able to set up a reliable, subsidised method of transport. School Aid is filling the gap in current resources and encouraging a sustainable future.

#### Principle objects and activities

The principle objects and activities of School Aid are to provide schoolbooks and educational materials to some of the most disadvantaged African communities in southern and eastern Africa, to promote literacy and enhance teaching and learning. In doing this we also aim to promote the role of books and educational materials as a sustainable and managed resource within schools and their communities.

We aim to help UK schools, publishers and others to recycle textbooks and surplus educational materials in order to make maximum use of their educational value. We support links between UK and African schools and so promote global citizenship. Our main activities involve collecting materials, sorting them according to the needs of the recipient schools and communities in Africa, and arranging transportation for them, usually at no cost to the recipients. Together with local partners we aim to enhance the management of books and libraries for long term sustainability.

#### Governance, Structure and Management

School Aid is governed by its Trust Deed and is an unincorporated body registered with the Charity Commissioners. New Trustees are appointed by a resolution of Trustees passed at a special meeting and are inducted by fellow Trustees. In selecting future Trustees, account is taken of the potential benefit of their personal or business experience to make a contribution to the pursuit of the objects or the management of School Aid.

We are delighted that smooth handovers have taken place between our outgoing Treasurer John O'Halloran to our new Trustee, Rob Walther. We are most grateful to our retiring Trustees, Brigadier Charles Wright and John O'Halloran, for their outstanding contributions over several years. The overall management of finance and fundraising is the responsibility of all the Trustees acting on the recommendations of the Fundraising Committee and the Treasurer supported by our volunteer Bookkeeper who is responsible for the day-to-day control of finances. We are most grateful to Carolyn Bradley and to her successor, Christine Hillis, for taking on this responsible work. The management of operations is also the responsibility of all the Trustees and the Executive Committee, consisting of a number of Trustees and the General Manager, Clare Junak. This committee typically meets bi-monthly and deals with planning and current issues and also makes policy recommendations to the Trustees.

The Trustees are satisfied that there are updated policies in place to control any identified risks of significance to School Aid. The General Manager has continued to maintain and report on all relevant policies.

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## SCHOOL AID

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2013

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#### Achievements in 2013

This year School Aid has strengthened its focus on school and community libraries as one of our main achievements this year.

#### Developing resources in Malawi

In June, School Aid successfully shipped a 20 foot container to Link Community Development, our partner in Malawi. It arrived in September and has been distributed to 18 schools with a total of 7,414 pupils. This is our second shipment to Malawi and we are delighted that staff at Link have provided us with excellent needs assessment and systematic evaluation data. A School Aid volunteer, Adele Wilter, has provided a thorough analysis of the evaluation data from our first shipment to Malawi in 2012 and the summary is included below.

On 6 September 2012 a container of educational materials was dispatched from the School Aid warehouse to Malawi.

As part of the School Aid three stage Monitoring & Evaluation process, feedback is obtained from schools on a regular basis in order to assess the impact of the resources on teachers and students. This report is based on the second part Six Month Feedback questionnaires. Interviews were conducted with head teachers, teachers and students from all 15 schools who received donations. In total 90 interviews were conducted by staff from our partner NGO in Malawi, Link Community Development.

The feedback clearly indicated the benefits the resources are delivering to the recipient schools. These include:

- improving knowledge and understanding of English
- improved literacy (writing, comprehension, grammar)
- improved classroom teaching through the use of the books by teachers in preparing lessons and use of books in the classroom
- increasing number of students reading
- development of a reading culture amongst the students
- establishment or enlargement of a school library with books accessible to teachers, students and the local community
- teachers being motivated to improve their knowledge and qualifications as a result of the extra books available to them

While all the books were appreciated by teachers and students, particular mention was also made of the value of the dictionaries (in helping students understand new words), sports equipment and chairs.

Quotes from headteachers, staff and students show tangible progress based on the books they received.

Teachers have grasped new information missing in our curriculum while learners have received new information from teachers. Thereby surpassing other learners from other schools that have no access to School Aid information (Headteacher)

My friends and I have learnt that learning continues in the library and that using library books we can continue learning at home

Those who dropped out of school are now back because they see the books we borrow from the library

A lot of teachers have made a decision of re-writing the MSCE examination with the aim of upgrading their grades with the aid of the books sent by SA. Learners on the other hand have benefitted in the way that most of them are enjoying learning. In addition most students are doing better in most subjects such as English and Sciences with the aid of the materials by SA.

Those people who were not interested in reading are now reading  
Those who were not able to speak English can now speak

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## SCHOOL AID

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2013

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Learners are able to keep themselves busy in the library instead of doing bad things outside.

We are delighted that this excellent partnership will continue with another shipment in 2014. According to the education data set of the UN Development Programme, Malawi ranks 170 out of 195 countries, indicating how much schools need our support.

#### **South Africa library news**

Our sister organization, School Aid South Africa, is run entirely by volunteers. A key member, Patti Scales, has provided a detailed report for 2013. She writes:

The majority of the volunteer group consists of expatriates who are constantly on the move. 2013 was a year of many challenges. There were health problems, overseas commitments and transportation of books issues. Somehow the volunteers continued as normal and have managed to donate 2 containers full of books and furniture to 36 schools. 25,131 learners in the Gauteng and the Cape Town area now have access to School Aid books in 2013.

#### **Twilight Shelter**

The library was funded through the HSBC donation of US\$30,000 (R210,000.00) in June 2011. R50,000 was spent on the library: shelving, painting and cataloguing of the books. Throughout 2011 School Aid volunteers and HSBC staff painted the mural in the library. The shelves were installed in December and finally the library was opened in February 2012 with a total of 2,500 books. The Founder and Executive Director of Twilight, Mrs. Jane Prichard, sadly passed away on 2nd November 2012 after a short period of illness.

In August 2013, the librarian, Phumlani and Patti Scales attended a course at Polygon on how to computerise the library. This process is well under way with over 1300 books captured in the computer and the books all colour coded.

#### **Vuleka School, Randburg**

This library is now fully functioning and in use every day. School Aid donated 10 boxes of books to Vuleka this year and will continue to support Vuleka.

Peter Mirwa, Headmaster of Vuleka writes,

We have changed our timetable since we received School Aid's books. Now every class gets one hour's library time every week.

Sana, school auxiliary –

Our children love the library. Every time I see them they are always asking is it their day for the library?

#### **Kopanang, eMalehleri**

In 2013 School Aid donated books to Kopanang for the first time. There are 1100 learners between 12 and 18 years (400 male/700 female). There are only 900 books in their library so, as a good ratio is 3 books per child, the school is well below a satisfactory quota. We shall continue to support them in the future.

Look how proud I am with my library. Thanks to School Aid! (Kopanang librarian)

#### **Edu Fun**

Edu Fun is an official South African Non-Profit Organisation (registered number 069-772-NPO) whose organisers and volunteers give their time free of charge. Established in 2003 with the aim of teaching Grade 3 and 4 English, the volunteers visit the Diepsloot Combined School every Monday and Tuesday throughout term time. School Aid has donated reading schemes and reading books for the children.

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## SCHOOL AID

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2013

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Volunteers from School Aid are members of the Edu Fun volunteer teaching group. At present the school library is not functioning due to lack of staffing. In 2013 300+ books including boxes of dictionaries were donated to Edu Fun. The books are kept in the Grade 3 and 4 classrooms, in their classroom library cupboard and are used only by those children in the class. The children learn the discipline of how to borrow and return a book on a weekly basis. The classroom library scheme is running successfully.

#### **Heavenly Valley Pre-School**

In addition to supporting libraries School Aid has donated pre-school toys and books for Heavenly Valley Pre-school and sewing machines and typewriters for Hadassah Centre. The volunteers also facilitate in the monthly donation of food from Checkers supermarket. Heavenly Valley Pre-school is situated in an informal settlement (squatter camp) where 85% of the children live in single adult households. Of the children at Heavenly Valley, only 2 children are not living with an adult addicted to substance abuse. School Aid South Africa volunteers will visit Heavenly Valley Pre-School every Monday to help the teachers with their planning and resource requirements.

#### **Providing resources for schools in Lesotho and Tanzania**

Our shipment to Lesotho left at the end of November and is designated for 28 schools with a total of about 10,000 pupils. It will be distributed during the first months of 2014. Our previous shipment to Lesotho whilst warmly received had to overcome the significant up country transportation problems, which we hope to avoid this year with the appointment of a new consignee and reception committee from Maseru Rotary Club .

Our High School management, staff and students are more than grateful to have received a generous gift of books and assortment of pens from your charity. This donation came at the time when our merely six-year-old school was in desperate need of reading material for our students. These books have laid a helpful foundation of our library and hopefully we shall receive more to have it grow. We received three hundred books of different subject areas. We are indeed very happy about your gift and may God bless you more and more.

In August and September we sent two 20 foot containers to Tanzania this year in conjunction with our partners Aseri Katanga, Chairman of the Board of Trustees of Computers4Africa and Wavumbuzi.

#### **Engaging the local community and schools in Buckinghamshire and the south of England to support African schools**

Our volunteers from Buckinghamshire and further afield continue to provide the amazing services that allow School Aid to grow. Many come to the warehouse weekly and several come 2 or 3 days a week to help with packing or administration. A co-ordinator for the volunteers produced 3 issues of an internal newsletter which helps volunteers keep in touch with all School Aid's activities. Ten new volunteers were recruited, inducted and assigned roles. Our overall number of volunteers remains at around 70 including trustees. Our local volunteers have again run a variety of fundraising events including a film night, quiz nights, cycle rides, and a human fruit machine.

Our part-time paid intern, Tom Broom, has made a significant difference to the effective running of School-Aid's warehouse and administrative operations. His 18 month tenure has given him an in-depth understanding of School-Aid's systems and the opportunity to enhance them very effectively.

Several schools have joined our successful Project Pencil initiative, and various schools across SE England have supplied us with books, school desks and chairs as well as raising money for us. We have given talks to five schools and various local clubs and hosted two "company" days where employees from local companies volunteer to spend a day at our warehouse packing a shipment.



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## SCHOOL AID

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2013

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#### Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

#### Fundraising and finance

During the year grants and donations for general and specific purposes amounting to £110,323 and £1,500 respectively were received. After deducting UK operating and other costs there was an overall deficit of £26,308 leaving a balance of funds of £81,173 to be carried forward to 2014.

The Fundraising Committee has continued to focus on grant making trusts during the year. It was agreed that all trusts should be approached but that medium and large trusts should become the priority. Forty-three small, 17 medium and 4 large trusts have been identified and applications have, or are, being made accordingly. Grants received [or awarded] in the year totalled £35,221.

Meetings with the Trustees of The Peter Cundill Foundation took place throughout 2013 and in April 2014 we were delighted to be informed that the Foundation had committed to support School Aid over the next 3 years with a sum of £495,000, the first tranche being received in June 2014. This will allow us to build on our efforts to date and successfully enlarge our reach.

Other fundraising activities in 2013 also included a Golf Day, a Film Night, a sponsored runner in the London Marathon and many local activities run by our volunteers. School Aid is also indebted to a number of individuals who have kindly supported them with donations. Most recently a very successful Reception was held at the House of Lords in April 2014 for existing, and potential, supporters.

#### Reserves and investment policy

It is the Trustees' policy to maintain, if possible, a balance on unrestricted funds which equates to approximately six months payments of operating costs to cover the uneven receipt of grants, emergency situations that may arise from time to time. Our funds are held partly on bank current account for immediate need with the major balance on deposit with COIF Charities Deposit Fund.

#### Future plans

Our 2013 bid for a multi country programme, including a sustainable library programme in South Africa, was successful in April 2014. Thanks to The Peter Cundill Foundation we are planning to develop our current projects in Lesotho, Malawi and Tanzania and extend our South African programme to create 6 new libraries in needy schools where communities have little access to books. This is a three year programme for which we are already recruiting additional part-time staff, one at our expanding UK warehouse and one in South Africa. In South Africa the recruit will work closely with our partner charity, School Aid South Africa, to plan and implement each complete library including the location, facilities, staffing, resources and evaluation. We will provide training for library staff to manage the libraries for the long term. In 2014 we plan to set up two libraries, following with two in 2015 and 2016. We will send 23 shipments of books and educational supplies to support our work during the three year programme. These materials are likely to reach up to 300,000 children in disadvantaged areas of Africa. We plan to collaborate with a number of partners in our target countries in particular The Bookery and Breadline Africa, who are working on similar lines of library development in South Africa.

We are increasing the UK warehouse opening days to 5 per week by adding an additional part-time staff member and making a small addition to our warehouse space. This will allow us to increase the volume of materials collected, sorted and packed and to enlarge our volunteer cohort who does this. We shall sustain our ongoing programme of sending resources to Lesotho, working with other charities Sentebale and Dolen Cymru, and to our representative and contacts in Tanzania in 2014.

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## SCHOOL AID

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2013

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Our excellent fundraising team will continue their active programme to achieve our three year plan. We also hope to bid for more funds to continue our work in Lesotho and Malawi to enhance the sustainability of these programmes.

#### Statement of Trustees Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Reporting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

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

*Janis Mowlam*

Janis Mowlam, Chairman



Roy Abraham, Secretary and Trustee

Date: 24/09/2014

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## SCHOOL AID

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2013

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So many thanks to our supporters in 2013

We wish to thank the organisations and individuals listed below who have invested significantly in our work and without whose support our educational materials would not reach children in Africa:

The Ashworth Trust	Link Community Development – Malawi
Aylesbury Library	Diane Lilley
Michael Baker	Sandra Maizels
Sir Scott Baker	Maltman's Green School
Lady Baker	Mercers (name TBC)
The Book Rescuers	MRS Distribution Ltd
E. Brown deceased Charity	The Oldhurst Trust
Capespan plc	The National Film and Television School
Cape Reefers, RSA	The 1961 Charity Charter
The Cotton Trust	Oval Insurance Group
The Peter Cundill Foundation	Matthew Pallet
Denham Golf Club	Mrs Tina Patel
The Entertainer Group	The Hon. Sally Plummer
Matt Ellis	The Albert E. Proctor Trust
Fresh Produce Terminals, RSA	Mrs Soo Ray
The Fulmer Trust	Rotary Club of Kirstenbosch, RSA
Paul Getty Trust	Rotary Club of Sandown, RSA
GlaxoSmithKline	Royal Grammar School, High Wycombe
Mrs J Green	The Rainford Trust
Grundon Waste Management Company	Patti Scales
The Hardie Trust	Stuttafords
Harwood Shipping Ltd	Robert Mc Gowan
The R G Hills Trust	The Tory Family Foundation
Imperial Logistics	Usborne Publishers
Kendon Packaging Group	Wavumbuzi
KitAid	Woodrow High House

We also wish to thank the many other supporters, especially schools, for their commitment and generosity during the past year.

**We particularly wish to thank our volunteers in Africa and the UK for the many hours of work contributed week after week to ensure that School Aid's mission is fulfilled.**

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## SCHOOL AID

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2013

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#### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SCHOOL AID

I report on the financial statements of the charity for the year ended 31 December 2013 which are set out on pages 12 to 20.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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**SCHOOL AID**

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**INDEPENDENT EXAMINER'S REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2013**

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**INDEPENDENT EXAMINER'S STATEMENT**

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

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

Signed:



Dated: 1st OCTOBER 2014

Phillip Collins FCA

**HILLIER HOPKINS LLP**

Chartered Accountants

Radius House  
51 Clarendon Road  
Watford  
Herts  
WD17 1HP

**SCHOOL AID**

**STATEMENT OF FINANCIAL ACTIVITIES  
(Incorporating Income and Expenditure Account)  
FOR THE YEAR ENDED 31 DECEMBER 2013**

	Note	Unrestricted funds 2013 £	Restricted funds 2013 £	Total funds 2013 £	Total funds 2012 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Voluntary income	2	92,814	1,500	94,314	86,003
Activities for generating funds	3	17,120	-	17,120	86,305
Investment income	4	389	-	389	738
<b>TOTAL INCOMING RESOURCES</b>		<b>110,323</b>	<b>1,500</b>	<b>111,823</b>	<b>173,046</b>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds:					
Costs of generating voluntary income	5	11,926	-	11,926	31,365
Charitable activities		121,745	2,480	124,225	130,174
Governance costs	6	1,980	-	1,980	1,032
<b>TOTAL RESOURCES EXPENDED</b>	8	<b>135,651</b>	<b>2,480</b>	<b>138,131</b>	<b>162,571</b>
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		<b>(25,328)</b>	<b>(980)</b>	<b>(26,308)</b>	<b>10,475</b>
<i>Total funds at 1 January 2013</i>		<i>97,481</i>	<i>10,000</i>	<i>107,481</i>	<i>97,006</i>
<b>TOTAL FUNDS AT 31 DECEMBER 2013</b>		<b>72,153</b>	<b>9,020</b>	<b>81,173</b>	<b>107,481</b>

The notes on pages 14 to 20 form part of these financial statements.

**SCHOOL AID**

**BALANCE SHEET  
AS AT 31 DECEMBER 2013**

	Note	£	2013 £	£	2012 £
<b>FIXED ASSETS</b>					
Tangible assets	12		-		-
<b>CURRENT ASSETS</b>					
Debtors	13	3,875		3,490	
Cash at bank and in hand		<u>85,762</u>		<u>110,823</u>	
			<b>89,637</b>		<b>114,313</b>
<b>CREDITORS: amounts falling due within one year</b>	14	<u>(8,464)</u>		<u>(6,832)</u>	
<b>NET CURRENT ASSETS</b>			<u><b>81,173</b></u>		<u><b>107,481</b></u>
<b>NET ASSETS</b>			<u><u><b>81,173</b></u></u>		<u><u><b>107,481</b></u></u>
<b>CHARITY FUNDS</b>					
Restricted funds	15		<b>9,020</b>		<b>10,000</b>
Unrestricted funds	15		<u><b>72,153</b></u>		<u><b>97,481</b></u>
<b>TOTAL FUNDS</b>			<u><u><b>81,173</b></u></u>		<u><u><b>107,481</b></u></u>

The financial statements were approved by the Trustees on *24 September 2014* and signed on their behalf, by:

*Janis Mowlam*  
Janis Mowlam, Chairman

*Robert L. L. L.*  
Treasurer

The notes on pages 14 to 20 form part of these financial statements.

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## SCHOOL AID

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

##### 1.2 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 charity 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 charity 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.

##### 1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

##### 1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.



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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

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#### 1. ACCOUNTING POLICIES (continued)

##### 1.5 Tangible fixed assets and depreciation

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

Motor vehicles - 25% straight line

#### 2. VOLUNTARY INCOME

	Unrestricted funds 2013 £	Restricted funds 2013 £	Total funds 2013 £	Total funds 2012 £
Donations	92,814	1,500	94,314	86,003

#### 3. FUNDRAISING INCOME

	Unrestricted funds 2013 £	Restricted funds 2013 £	Total funds 2013 £	Total funds 2012 £
Golf Day Fundraising	12,832	-	12,832	-
Other Fundraising	4,288	-	4,288	17,962
Lord's Dinner Fundraising	-	-	-	68,343
	17,120	-	17,120	86,305

#### 4. INVESTMENT INCOME

	Unrestricted funds 2013 £	Restricted funds 2013 £	Total funds 2013 £	Total funds 2012 £
Interest Recieved	389	-	389	738

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

**5. COSTS OF GENERATING VOLUNTARY INCOME**

	Unrestricted funds 2013 £	Restricted funds 2013 £	Total funds 2013 £	<i>Total funds 2012 £</i>
Lord's Dinner	-	-	-	17,759
Other Fundraising	11,926	-	11,926	13,606
	<u>11,926</u>	<u>-</u>	<u>11,926</u>	<u>31,365</u>

**6. GOVERNANCE COSTS**

	Unrestricted funds 2013 £	Restricted funds 2013 £	Total funds 2013 £	<i>Total funds 2012 £</i>
Independent examination fees	1,980	-	1,980	1,032
	<u>1,980</u>	<u>-</u>	<u>1,980</u>	<u>1,032</u>

**7. DIRECT COSTS**

	Activities £	Total 2013 £	<i>Total 2012 £</i>
Warehouse Costs	21,933	21,933	17,663
Donated services and facilities	32,136	32,136	41,887
Container rental and transportation	10,770	10,770	13,088
Admin and office	2,198	2,198	4,364
Van running	2,409	2,409	2,125
Travelling in UK	3,098	3,098	719
Travelling overseas	-	-	2,808
Website	2,600	2,600	-
Miscellaneous	3,470	3,470	2,108
Insurance	1,006	1,006	1,552
Marketing and meetings	1,769	1,769	2,649
Wages and salaries	39,262	39,262	37,601
National insurance	3,574	3,574	3,610
	<u>124,225</u>	<u>124,225</u>	<u>130,174</u>

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

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#### 8. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2013 £	Other costs 2013 £	Total 2013 £	Total 2012 £
Costs of generating voluntary income	-	11,926	11,926	31,365
<b>Costs of generating funds</b>	-	11,926	11,926	31,365
Direct costs	42,836	81,389	124,225	130,173
Governance	-	1,980	1,980	1,032
	<b>42,836</b>	<b>95,295</b>	<b>138,131</b>	<b>162,570</b>

#### 9. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Activities undertaken directly 2013 £	Support costs 2013 £	Total 2013 £	Total 2012 £
Direct costs	124,225	-	124,225	130,173

#### 10. NET INCOMING RESOURCES / (RESOURCES EXPENDED)

During the year, no Trustees received any remuneration (2012 - £NIL).  
During the year, no Trustees received any benefits in kind (2012 - £NIL).  
During the year, no Trustees received any reimbursement of expenses (2012 - £NIL).

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

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#### 11. STAFF COSTS

Staff costs were as follows:

	2013 £	2012 £
Wages and salaries	39,262	37,601
Social security costs	3,574	3,610
	<u>42,836</u>	<u>41,211</u>

The average monthly number of employees during the year was as follows:

	2013 No.	2012 No.
	<u>2</u>	<u>2</u>

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

#### 12. TANGIBLE FIXED ASSETS

	Motor vehicles £
<b>Cost</b>	
At 1 January 2013 and 31 December 2013	<u>17,388</u>
<b>Depreciation</b>	
At 1 January 2013 and 31 December 2013	<u>17,388</u>
<b>Net book value</b>	
At 31 December 2013	<u>-</u>
At 31 December 2012	<u>-</u>

#### 13. DEBTORS

	2013 £	2012 £
Trade debtors	<u>3,875</u>	<u>3,490</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

**14. CREDITORS:  
Amounts falling due within one year**

	2013 £	2012 £
Trade creditors	<u>8,464</u>	<u>6,832</u>

**15. STATEMENT OF FUNDS**

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
<b>Unrestricted funds</b>				
General Funds - all funds	<u>97,481</u>	<u>110,323</u>	<u>(135,651)</u>	<u>72,153</u>
<b>Restricted funds</b>				
Mercers re computers	-	1,500	-	1,500
Waterloo Foundation (re Lesotho shipment)	<u>10,000</u>	<u>-</u>	<u>(2,480)</u>	<u>7,520</u>
	<u>10,000</u>	<u>1,500</u>	<u>(2,480)</u>	<u>9,020</u>
Total of funds	<u><u>107,481</u></u>	<u><u>111,823</u></u>	<u><u>(138,131)</u></u>	<u><u>81,173</u></u>

**SUMMARY OF FUNDS**

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General funds	97,481	110,323	(135,651)	72,153
Restricted funds	10,000	1,500	(2,480)	9,020
	<u>107,481</u>	<u>111,823</u>	<u>(138,131)</u>	<u>81,173</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

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**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted funds 2013 £</b>	<b>Restricted funds 2013 £</b>	<b>Total funds 2013 £</b>	<i>Total funds 2012 £</i>
Current assets	80,617	9,020	89,637	114,313
Creditors due within one year	(8,464)	-	(8,464)	(6,832)
	<u>72,153</u>	<u>9,020</u>	<u>81,173</u>	<u>107,481</u>