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**SCHOOL AID**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2016**

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**SCHOOL AID**

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## SCHOOL AID

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2016

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#### **Trustees:**

Unless otherwise indicated, the following acted as Trustees throughout the year and were Trustees as at 1 January 2017:

Lady Baker, President  
Janis Mowlam, Chairman  
Rob Walther, Treasurer  
Roy Abraham, Secretary  
Elisabeth Elias  
Ken Dorling  
Allan Westray  
Amish Nathwani.

#### **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

**UK and Africa Operations Manager:** Thomas Broom

**UK Operations Officer:** Sabina Budzinska

**Warehouse Manager:** James Wyper

**South Africa Project Manager:** Michael Makwela

**Lesotho Project and Reading Officer:** Moso Ranoosi

**Tanzania Representative:** Josh Palfreman

**Bookkeeper:** Christine Hillis

#### **Office and Warehouse:**

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

**Website:** 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 2016

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#### Statement from the Chairman

In 2016 School Aid capitalised on our carefully planned growth in the UK operation over the last three years to realise our greatest ever level of productivity, achieving and exceeding our key performance indicators. A record nine shipments left the warehouse. Further streamlining the processing of books and an increase in the number of volunteers has resulted in a highly efficient selection, packing, shipping and distribution system to benefit our partner schools in Africa.

Exceptionally, 184,860 books were packed and sent to 168 schools in our four focus countries: Lesotho, Malawi, South Africa and Tanzania. Enhanced opportunities for literacy and learning will benefit the lives of 127,014 children.

Our thanks are due to the dedication of our many volunteers and to the hard work and commitment of our small team of staff for enabling us to meet and exceed our targets.

We are most grateful to our significant funders, The Peter Cundill Foundation, whose three-year commitment to School Aid has allowed us to grow the UK operation and to lay the foundations of a programme to increase our impact in Africa. We greatly value The Peter Cundill Foundation's engagement with our work and our vision and are delighted that the Foundation has renewed its commitment for a further three years. School Aid is now able to expand our programme of literacy initiatives in Africa to maximise the impact of the resources we provide. Working closely with our sister organisation, School Aid South Africa, in 2016 we refurbished a further six school libraries. Their sustainability is underpinned by the agreement we make with each school to facilitate the employment of a library assistant, which we train and mentor. The joint production of a two-part training programme, approved by the Department of Basic Education, is a significant step forward.

We have extended our reading club programme from South Africa to Malawi and Lesotho through the employment of project officers in these two countries. In November School Aid's General Manager Clare Junak and I were able to meet Moso Ranoosi, newly recruited in Lesotho and to experience his enthusiasm and that of teachers in an area outside Maseru to bring an enjoyment and love of books to children attending very poor and under-resourced schools.

In 2016 School Aid has been privileged to be the charity of the year for Usborne Books at Home. We warmly appreciate Usborne's enthusiasm and generosity, which has enabled us to launch two libraries in South Africa and has provided high-quality books and other resources for the new reading clubs in Lesotho.

We deeply value the continuing sponsorship of Capespan and The Entertainer, which contribute so effectively to our transport logistics. Sponsorship secured by School Aid South Africa also helps maintain the cost effectiveness of our resource provision.

A significant effort has been directed to fundraising both in applications to grant-making trusts and in innovative community initiatives and a most successful Dinner in Middle Temple Hall which raised School Aid's profile and secured important funds. We are most grateful to the organising committees who contributed to these successful and smoothly run events and also to journalist and broadcaster Jon Snow whose entertaining speech enhanced the enjoyment of our Dinner guests.

We have been most fortunate to be so generously supported by people who believe in our work. We are hugely thankful to those who attended our Dinner and to those whose donations helped us reach our target for The Big Give, as well as to our match-funding sponsor for this, The Waterloo Foundation.

I greatly appreciate the commitment and support of a hardworking Board of Trustees, particularly our Treasurer, Rob Walther, whose careful financial steer and attention to detail has guarded our financial wellbeing. I thank too Allan Westray for his guidance and management of our fundraising and marketing activities. After ten years service as a Trustee Dr Jane Jessup retired from the Board, having contributed soundly to every aspect of School Aid's development. We thank her for her dedication and wish her well. In December we were delighted to welcome Amish Nathwani to the Board. He brings a wealth of experience as a chartered accountant with

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## SCHOOL AID

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2016

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expertise in auditing and internal controls.

Our volunteers contribute much to the lively and energetic environment at School Aid. Talented and enthusiastic, they enable School Aid to touch the lives of so many African children. As School Aid enters its twentieth year I should like to pay tribute to all who have volunteered their time and concern since 1998 in particular Sarah Hampel, who has been with School Aid since its beginning and who has just retired from the volunteer team. Many thousands of children's lives and prospects have been changed by her long commitment. With this sound platform of support we move forward to the new phase of School Aid's development and look to rolling out our plans to develop our operation and maximise our impact in Africa.

Janis Mowlam  
7 February 2017

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## SCHOOL AID

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2016

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#### **Trustees Annual Report for the year ended 31 December 2016**

The Trustees are pleased to present their Annual Report, Chairman's Statement and Accounts for the year ended 31 December 2016.

#### **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 and 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.

#### **Principal Objectives and Activities**

The principal objectives 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 to 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 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 objectives or the management of School Aid.

We are most grateful to the outstanding contribution from our treasurer Rob Walther. 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 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 2016

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#### Achievements in 2016

##### UK Growth and Development

School Aid entered 2016 with a strong UK operation, efficiently supplying high-quality resources to our African projects. Our Operations Manager's working hours have been increased facilitating longer warehouse opening hours and volunteering opportunities. Opening hours at Hedgerley are now Monday to Friday 9-5pm.

The warehouse was reconfigured to introduce a new pick-packing operation, which has allowed more targeted book selection.

Nine shipments left the School Aid warehouse in 2016, sending 184,860 books and educational items including desks, chairs, stationery, sports equipment and school uniform to 127,014 children in 168 recipient African schools.

**"We love the School Aid books. All the boxes are opened immediately and put straight onto the shelves for our learners."** Nicky Groenwald, Deputy Principal, Boekenhout Primary School, Eldorado Park

As we grew operationally it became apparent that our marketing and social media presence needed to increase accordingly and the decision was taken to increase our Marketing Manager's time to two days a week.

##### Development of School Aid's South Africa Programme

Six libraries were opened in 2016. Three of these schools were funded through School Aid UK. These included Koeberg Primary in Cape Town, Impala Crescent in Lenasia, Johannesburg and Zerilda Park in Cape Town the remaining three are detailed below.

In November School Aid Chairman Janis Mowlam and General Manager Clare Junak visited South Africa. It was an opportunity to talk with principals, teachers, learners and volunteers, and to review our plans for the future. School Aid South Africa (SASA) Directors welcomed the UK representatives to their strategic meeting, where plans to continue a programme of school library development, working in partnership with the Department of Basic Education, were being discussed for 2017.

##### School Aid South Africa - Providing Resources for Schools in South Africa

Importantly our vision of establishing independent yet affiliated African sister charities in our four focus countries and to upscale our impact in Africa took a leap forward this year with School Aid South Africa's (SASA) successful submission to the Standard Bank group which secured funds for the development of an additional six South African libraries and the recruitment and stipend of six library assistants. The successful bid was based on the library development work that SAUK has carried out over the past three years in South Africa and the expertise and knowledge of our Project Manager Michael Makwela. The first three Standard Bank libraries are: Tsosoloso Ya Africa Secondary School in Ebony Park, Tembisa, Vukauzenzele Primary School in Nellmapius, Pretoria and Reshomile Primary School, Diepsloot, with libraries in the remaining three schools to be opened in 2017.

**"Greetings to the organisation of school Aid. My name is Ntobeko Buthelezi and I am grade 11 learner. I would like to take this opportunity to thank you for aiding our school with books. Thank you very much"** Ntobeko Buthelezi, Tsosoloso Ya Afrika Secondary School, South Africa

##### Lesotho

In partnership with Dolen Cymru a shipment of primary resources was sent to Lesotho in late 2016.

School Aid successfully recruited Mr Moso Ranoosi as the new Project and Reading Officer in Lesotho.

In November, our Chairman, Janis Mowlam and General Manager, Clare Junak presented at Thabana Tsooana Primary School to Principal Mr Setempe Phoka and his staff successfully securing his support as the lead Lesotho Reading Club school, in readiness for a programme of reading clubs to be rolled out in Lesotho in 2017.

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## SCHOOL AID

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2016

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#### **Tanzania**

In 2016 School Aid sent three shipments to Tanzania with some 52,296 books reaching 35,445 learners.

A new digital monitoring and evaluation data collection system trial commenced in Tanzania during 2016.

#### **Malawi**

School Aid sent two shipments to southern and northern Malawi with around 43,380 books reaching 23,424 learners

2016 also saw the launch of a joint reading club project in partnership with The Book Bus. Following recruitment of our Project and Reading Officer Mr Gladson Choikolera, three morning reading groups a week have been initiated welcoming up to 49 grade 5 learners in the Nasanga and Mtoda primary schools.

A key reason for collaborating with our partners The Book Bus this year was to investigate ways in which we can further monitor and evaluate the impact that wider and supported access to books has on a learner's life. To this end Gladson has collated a manual recording the current testing process used by The Book Bus, which will be implemented in School Aid reading clubs.

Additionally, on two afternoons a week an all ages open session reading club is held at Nasanga Primary School. Sessions includes story time, and participative activities that bring the book alive.

Sadly Gladson resigned in December having secured a place on a management training course, but we are working to recruit his replacement.

**"We are extremely grateful for your grandest donation. You have really made more than 1000 children happy, excited, and thankful to receive your precious gifts. Schools are enriched with new libraries and ELA is also. We are wishing you amazing days ahead and keep on fulfilling your important mission of bringing most precious and important study materials to African children. You are truly doing an amazing job and we could not be more grateful." Jana Dular, Executive Director of ELA Org. Malawi**

#### **Press and PR – Brand School Aid**

#### **Middle Temple**

In October School Aid hosted an enjoyable dinner and auction with wonderful support from the extended School Aid network. The result was a fantastic profit of £39,533.

#### **Engaging the Local Community and Schools in Buckinghamshire and the South East of England to Support African Schools**

Volunteer Press Coordinator Jane Perry has developed excellent links with the local newspapers to secure regular advertisements and articles. There was a very effective advertising campaign, which helped us to recruit 12 new volunteers, and with the loss of only 4 (retiring) supporters we now can boast a total volunteer work force of 69 active UK volunteers.

Our volunteer-led Community Fundraising Committee excelled itself, holding a number of highly successful fundraising events including the ever popular School Run, a sponsored 5km run/walk themed around the average distance a child in rural Africa might have to walk to school each day.

The volunteer Schools Outreach team continued to promote School Aid by visiting schools across the UK and talking to the children, helping them develop their understanding of education in Africa and how they can help.

School Aid Trustees and staff would like to recognise and thank the extraordinary team of volunteers both in the UK and Africa. They are the lifeblood of our organisation.

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## SCHOOL AID

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2016

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#### Future Plans

School Aid took a giant step forward in 2016, upscaling both operationally and strategically.

We will continue to develop partnerships with organisations that deliver literacy benefits direct to the learners in our focus countries. Through the continued development of our libraries and reading clubs and by linking in partnership with other organisations, we will increase School Aid's impact and ensure that our donated books are used to maximum benefit.

To encourage African students and schools to embrace a reading culture and improve their literacy skills requires an understanding of the obstacles faced. School Aid is committed to developing its monitoring and evaluation methods, with specific emphasis being placed on evaluating our work in school libraries, to enable us to meet the needs of our African partners.

In 2017 School Aid will:

- establish more school libraries in Africa
- recruit, train and mentor more library assistants
- set up a series of primary school reading clubs in Lesotho
- continue to refine our monitoring and evaluation of our work to include child-specific case studies

#### 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.

#### Reserves and Investment Policy

It is the Trustees' policy to maintain, if possible, a balance on unrestricted funds, which equates to approximately six months' payment of operating costs to cover the uneven receipt of grants, and 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.

#### 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 and 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.

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SCHOOL AID

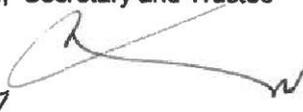
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TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2016

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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, Chairman Roy Abraham, Secretary and Trustee

*Janis Mowlam*  
Date: *22nd MARCH 2017* 

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## SCHOOL AID

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2016

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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:

#### **Corporate Sponsorship**

Blissetts	Cape Reefers RSA
Capespan plc	GlaxoSmithKline
Google	Kendon Packaging Group
Luca Perrone	Mediterranean Shipping Company
Moll	Oilkol,RSA
Rotary Club of Kirstenbosch, RSA	Seaborne Group
The Bull Hotel	The Entertainer Group

#### **Value of Donated Services**

##### **Organisations**

9th Eastbourne Brownies	Ashington Paige Estate Agents
Chesham Rotary Club	Chewton Rose Estate Agent
Clancy Docwra	Ditton Infant School
Grove Park Primary	Keswick Rotary Club
KitAid	Lions District 105SE (Kent Surrey and Sussex)
Lions Life Skills - Great Britain and Ireland	Luton Inner Wheel Club
Middle Temple	Rotary Club of Sandown, RSA
Rotary Club of Swadlincote	Royal Grammar School, High Wycombe
Sytchampton Endowed School	The Book Rescuers
United Synagogue	Usborne Books at Home
Wimbledon	

##### **Individuals**

Mr M Adam	Mr A Arlidge
Mr B Ayling	Rt Hon Sir Scott Baker
Lady Baker	Mr J Barclay
Mr D and Mrs J Burrell	Mr N Butterworth
Ms V Carlisle	Lord Carnwath of Notting Hill
Mr W Clapperton	His Honour Colin Colston
Mr K Dorling	Mr N Edgley
Mr M Ellis	Mr A Evans
Mrs A Finch	Mr A Findlay
Mr P Foley	Mrs C Gallagher
Mr N and Mrs J Grey	Ms F Grundon
Mrs S Hampel	Mrs C Hartley
Mr I Hodgson	Mr C Hughes
Mrs J Jessup	Mr J King-Smith
Mr C Kirker	Mrs D Lilley
Mrs K Low	Mrs S Maizels
Mrs S Marris	Mrs V McFarlane
Mr A McGowan	Mr R McGowan
The Hon. Sally Plummer	Mrs S Quinlan
Mrs R Quantrill	Mr P Rimell
Mrs R Sherry	Dame Sue Street
Mr R and Mrs A Walther	Mr A Westray
Lord Woolf	

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## SCHOOL AID

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2016

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#### Trusts

29th May 1961 Charitable Trust

E. Brown deceased Charity

The Allan & Nesta Ferguson Charitable Trust

The Oldhurst Trust

The Reed Foundation

The Waterloo Foundation

W and N Smith

CJC Whitehouse Trust

Souter Charitable Trust

The Fulmer Trust

The Peter Cundill Foundation

The Shanly Foundation

Treebeard Foundation

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 2016

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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 2016 which are set out on pages 13 to 22.

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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

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 2016

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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 Acthave 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: 20 APRIL 2017

Phillip Collins FCA

**HILLIER HOPKINS LLP**

Chartered Accountants

Radius House  
51 Clarendon Road  
Watford  
Herts  
WD17 1HP

**SCHOOL AID**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Note	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
<b>INCOME FROM:</b>					
Donations and legacies	2	431,958	500	432,458	314,521
Other trading activities	3	3,195	-	3,195	2,165
Investments	4	682	-	682	595
Other income		277	-	277	2,791
<b>TOTAL INCOME</b>		<b>436,112</b>	<b>500</b>	<b>436,612</b>	<b>320,072</b>
<b>EXPENDITURE ON:</b>					
Raising funds		15,823	-	15,823	18,140
Charitable activities	6	396,864	500	397,364	288,056
<b>TOTAL EXPENDITURE</b>	7	<b>412,687</b>	<b>500</b>	<b>413,187</b>	<b>306,196</b>
<b>NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>23,425</b>	<b>-</b>	<b>23,425</b>	<b>13,876</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>23,425</b>	<b>-</b>	<b>23,425</b>	<b>13,876</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		215,316	-	215,316	201,440
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>238,741</b>	<b>-</b>	<b>238,741</b>	<b>215,316</b>

All activities relate to continuing operations.

The notes on pages 15 to 22 form part of these financial statements.

**SCHOOL AID**

**BALANCE SHEET  
AS AT 31 DECEMBER 2016**

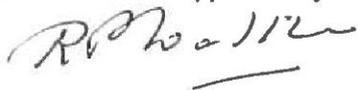
	Note	£	2016 £	£	2015 £
<b>FIXED ASSETS</b>					
Tangible assets	10		-		-
<b>CURRENT ASSETS</b>					
Debtors	11	10,685		9,484	
Cash at bank and in hand		<b>233,833</b>		<b>211,004</b>	
		<u>244,518</u>		<u>220,488</u>	
<b>CREDITORS: amounts falling due within one year</b>	12	<b>(5,777)</b>		<b>(5,172)</b>	
<b>NET CURRENT ASSETS</b>			<b>238,741</b>		<b>215,316</b>
<b>NET ASSETS</b>			<b>238,741</b>		<b>215,316</b>
<b>CHARITY FUNDS</b>					
Unrestricted funds	13		<b>238,741</b>		<b>215,316</b>
<b>TOTAL FUNDS</b>			<b>238,741</b>		<b>215,316</b>

The financial statements were approved by the Trustees on behalf, by:

22/3/2017

and signed on their

**Rob Walther**



The notes on pages 15 to 22 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 2016

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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 items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

School Aid constitutes a public benefit entity as defined by FRS 102.

##### 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.

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## SCHOOL AID

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

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#### 1. ACCOUNTING POLICIES (continued)

##### 1.3 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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 Expenditure

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

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

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

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

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## SCHOOL AID

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

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#### 1. ACCOUNTING POLICIES (continued)

##### 1.5 Tangible fixed assets and depreciation

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

Motor vehicles	-	25% straight line
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##### 1.6 Interest receivable

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

##### 1.7 Debtors

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

##### 1.8 Cash at Bank and in hand

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

##### 1.9 Liabilities and provisions

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

##### 1.10 Financial instruments

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

##### 1.11 Pensions

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

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**SCHOOL AID**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**2. INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Donations	216,643	500	217,143	127,928
Grants	215,315	-	215,315	186,593
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	<b>431,958</b>	<b>500</b>	<b>432,458</b>	<b>314,521</b>

In 2015, of the total income from donations and legacies, £310,021 was to unrestricted funds and £4,500 was to restricted funds

**3. FUNDRAISING INCOME**

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Other Fundraising	3,195	-	3,195	2,165
	<hr/>	<hr/>	<hr/>	<hr/>

In 2015, of the total income from other trading activities, £2,165 was to unrestricted funds and £ NIL was to restricted funds.

**4. INVESTMENT INCOME**

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Interest Received	682	-	682	595
	<hr/>	<hr/>	<hr/>	<hr/>

In 2015, of the total investment income, £ 595 was to unrestricted funds and £ NIL was to restricted funds.

**SCHOOL AID**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**5. DIRECT COSTS**

	Activities £	Total 2016 £	Total 2015 £
Warehouse Costs	26,536	26,536	27,758
Donated services and facilities	130,176	130,176	86,390
Container rental and transportation	31,030	31,030	19,901
Admin and office	15,725	15,725	12,504
Library costs	45,315	45,315	17,407
Van running	1,822	1,822	1,032
Travelling in UK	-	-	1,557
Travelling overseas	5,326	5,326	1,236
Website	2,835	2,835	5,708
Miscellaneous	869	869	1,852
Insurance	1,458	1,458	1,433
Marketing and meetings	13,049	13,049	6,966
Equipment hire	3,743	3,743	4,300
Wages and salaries	107,813	107,813	90,321
National insurance	6,977	6,977	5,256
Pension cost	2,350	2,350	2,155
	<u>395,024</u>	<u>395,024</u>	<u>285,776</u>

**6. GOVERNANCE COSTS**

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Independent examination fees	2,340	-	2,340	2,280
	<u>2,340</u>	<u>-</u>	<u>2,340</u>	<u>2,280</u>

**7. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE**

	Staff costs 2016 £	Other costs 2016 £	Total 2016 £	Total 2015 £
Expenditure on raising voluntary income	-	15,823	15,823	18,140
<b>Costs of generating funds</b>	<b>-</b>	<b>15,823</b>	<b>15,823</b>	<b>18,140</b>
Direct costs	117,140	277,884	395,024	285,776
Expenditure on governance	-	2,340	2,340	2,280
	<u>117,140</u>	<u>296,047</u>	<u>413,187</u>	<u>306,196</u>

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**SCHOOL AID**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**8. NET INCOMING RESOURCES/(RESOURCES EXPENDED)**

During the year, no Trustees received any remuneration (2015 - £NIL).  
During the year, no Trustees received any benefits in kind (2015 - £NIL).  
During the year, no Trustees received any reimbursement of expenses (2015 - £NIL).

**9. STAFF COSTS**

Staff costs were as follows:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>107,813</b>	<b>90,321</b>
Social security costs	<b>6,977</b>	<b>5,256</b>
Other pension costs	<b>2,350</b>	<b>2,155</b>
	<hr/> <b>117,140</b> <hr/>	<hr/> <b>97,732</b> <hr/>

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

<b>2016</b>	<b>2015</b>
<b>No.</b>	<b>No.</b>
<b>2</b>	<b>2</b>

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

Remuneration and benefits received by key management personnel during the year was £51,000 (2015: £44,300).

**10. TANGIBLE FIXED ASSETS**

	<b>Motor vehicles £</b>
<b>Cost</b>	
At 1 January 2016 and 31 December 2016	<hr/> <b>17,388</b>
<b>Depreciation</b>	
At 1 January 2016 and 31 December 2016	<hr/> <b>17,388</b>
<b>Net book value</b>	
At 31 December 2016	<hr/> <b>-</b> <hr/>
<i>At 31 December 2015</i>	<hr/> <b>-</b> <hr/>

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016

11. DEBTORS

	2016 £	2015 £
Trade debtors	10,685	9,484

12. CREDITORS: Amounts falling due within one year

	2016 £	2015 £
Trade creditors	5,777	5,172

13. STATEMENT OF FUNDS

	Brought Forward £	Income £	Expenditure £	Carried Forward £
<b>Unrestricted funds</b>				
General Funds - all funds	215,316	436,112	(412,687)	238,741
<b>Restricted funds</b>				
Lions	-	500	(500)	-
Total of funds	215,316	436,612	(413,187)	238,741

SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Carried Forward £
General funds	215,316	436,112	(412,687)	238,741
Restricted funds	-	500	(500)	-
	215,316	436,612	(413,187)	238,741

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**SCHOOL AID**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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

	<b>Unrestricted funds 2016 £</b>	<b>Restricted funds 2016 £</b>	<b>Total funds 2016 £</b>	<i>Total funds 2015 £</i>
Current assets	<b>244,518</b>	-	<b>244,518</b>	220,488
Creditors due within one year	<b>(5,777)</b>	-	<b>(5,777)</b>	(5,172)
	<b>238,741</b>	-	<b>238,741</b>	215,316

**15. FIRST TIME ADOPTION OF FRS 102**

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

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