

CHARITY NUMBER: 1163681

NAMIBIA PROJECT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2018

NAMIBIA PROJECT
FOR THE YEAR ENDED 30TH JUNE 2018

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NAMIBIA PROJECT
LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 1163681

TRUSTEES M Rivers - Chairman
E Wood - Secretary
R Brandse - Treasurer
T Arnold
P Arnold
A Blom
A Brandse
W Brandse
V Nikitin

PRINCIPAL ADDRESS Carvossa
Bowden Rise
Seaford
East Sussex
BN25 2HZ

BANKERS Metro Bank
59 Terminus Road
Eastbourne Arndale Centre
Eastbourne
East Sussex
BN21 3NW

SOLICITOR Lawson Lewis Blakers
11 Hyde Gardens
Eastbourne
East Sussex
BN21 4PP

INDEPENDENT EXAMINER D R Scrivins BA FCA CTA TEP DChA
Clark Brownscombe
2 St Andrews Place
Lewes
East Sussex
BN7 1UP

NAMIBIA PROJECT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2018

The trustees present herewith their report and the Trust's financial statements for the year ended 30th June 2018.

The financial statements comply with current statutory requirements, and the Statement Recommended Practice – Accounting and Reporting by Charities (FRS 102).

The Namibia Project works to reverse the adverse impact that poverty has on children's lives and future. Through sponsorship, access to education and by meeting the basic welfare needs the Namibia Project improves the lives and opportunities of orphans and vulnerable children in Namibia.

Structure, Governance and Management

Type of Governing Document

Constitution of a Charitable Incorporated Organisation whose only voting members is its charity trustees
Date of the Constitution (last amended) 7th January 2016.

The financial statements comply with the Charities Act 2011, and the Statement of Recommended Practice – Accounting and Reporting by Charities (FRS 102).

Trustee selection methods

Trustees are appointed or reappointed annually at the Annual General Meeting held in March. The trustees also elect "Student Representatives co-opted by invitation" on to the board of trustees. The aim of the position is for students who have returned from their summer expedition to Namibia to feedback to the trustees and share input on behalf of their team and vice versa. The application process involves a written statement of intent and an informal interview. There are no voting rights for this position, and the term of office runs for an academic year August – June. On election, each new trustee receives an induction pack including a range of key organisational policies and documents and William MacAskill's book "Doing Good Better."

Additional Governance issues

There is a child protection policy in place.

Criminal Records Bureau Disclosure and Barring Service (DBS) checks are carried out before the commencement of trusteeship. These checks are carried out again every three years in line with statutory requirements. Safety Net, a National Registered Umbrella Body for the Disclosure and Barring Service (DBS) will provide DBS checks for the trustees in February 2019.

The charity's organisational structure and any wider network with which the charity works

A breakdown of the organisational structure is listed in the document "Trustees and Governance – June 2017". Additional information to be found on the Namibia Project website.

Overview of the Namibia Project

The Namibia Project started at ACS Cobham International School in 1999 to provide a student learning experience for 20 students and two teachers. Fundraising events are held, on the school campus, throughout the year, and during the summer the student team went on an expedition to Namibia, for a month, to visit and work on the Projects at our partner schools.

NAMIBIA PROJECT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2018

In September 2015 the Namibia Project CIO was registered with the Charity Commission. The Trustees elected from a diverse group of people who had a real understanding of the needs to be met as they had either worked at ACS or gone to Namibia as part of the Project. The Chairman has financial business and management experience and has not attended ACS or gone to Namibia.

The ACS student-led Namibia Project still operates at ACS Cobham International School, for the 20 students who will go on an expedition to Namibia in the summer. They fundraise on the campus for their goals and make donations to the Namibia Project charity. A Namibia Project Service Learning teacher and coordinator oversee the ACS Namibia Project.

Trustees' consideration of significant risks and the system and procedures to manage the risks, protect the assets (reputation) and people

The Risk Register Framework includes safeguards to prevent fraud and to reduce the risk of misuse of personal data (GDPR) plus a child protection policy.

The trustees are satisfied that these and all other risks in the register are adequately assessed, and that appropriate steps are taken to mitigate risk.

Fundraising Policy

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. Although we do not undertake to fundraise from the general public, the legislation defines fundraising as 'soliciting or otherwise procuring money or other property for charitable purposes. Such amounts receivable is presented in our accounts as 'voluntary income' and include legacies and grants. Concerning the above we confirm that all solicitations are managed internally, without the involvement of commercial participators or professional fundraisers or third parties.

All trustees give their time voluntarily and receive no remuneration or other benefits except for travel expenses to further the purposes of the CIO

Objectives and Activities

Summary of the objects of the charity set out in its governing document

The objects of the CIO ("Objects") for the public benefit are to relieve sickness and financial hardship and to promote and preserve goods or services of any kind in Namibia as the Trustees may from time to time think fit.

Summary of the main activities undertaken for the public benefit concerning these objects

At the moment we work in partnership with I!Khuta!hoas Primary School, near Berseba, Kharas Region, in the South of Namibia and Dr Alpo Mauno Mbamba Junior Secondary School, at Rundu, in the North of Namibia.

Achievements and performance

Summary of the main accomplishments of the charity during the year 2017-18.

NAMIBIA PROJECT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2018

ZERO HUNGER – (SDG 2)

Construction of a shaded school garden - The Rossing Foundation advised us to use the Arandis architect to draw up a plan for the IlKhüta!hoas School garden and include information about the amount of shade netting and the number of poles needed for the construction.

The Ministry of Agriculture, Water and Forestry conducted a feasibility study on the construction of raised beds, nutrients for the soil, the purchase of seeds and an irrigation system. Food Security for IlKhüta!hoas Primary School.

In March 2018, we approached the Ministry of Agriculture to request a final year agriculture student or intern to support the progress of developing the IlKhüta!hoas Shaded School Garden. Costs involve the provision of accommodation and food and a stipend of NS1600 (£85.22) per visit. There should be 4 x 4-day visits per year and that the candidate would start work in January 2019.

IlKhüta!hoas School Reports that new seedbeds are now complete inside the reinforced structure. Pipes for the drip feed irrigation and a new water tank purchased from AGRA. Planting of the seeds will start in October 2018 when the rains start.

We purchased a herd of 11 goats for five vulnerable families - The school council and village elders decide which families are eligible to receive the goats each year. The ACS students handed out Certificates of Ownership to the families when they visited the school in June 2018.

IlKhüta!hoas School Reports that this is an excellent project to help eradicate poverty and the likelihood of improving the living standards of people. So far 24 households have received goats, and a goat herder has been employed to find grazing away from the village. The school chairperson and traditional authority councillor expressed their gratitude and spoke much about the need for this project to continue.

We provided two food deliveries from the Metro Cash and Carry in Keetmanshoop of protein and vegetable food supplements in the winter for the orphans and vulnerable children OVC's in the hostel. The government provides school-aged learners with one bowl of porridge per day. Families supplement this diet with home-grown vegetables and goat meat. The OVC's have little or no support, and their health suffers during the winter months.

IlKhüta!hoas School Reported that the IlKhüta!hoas Primary School Hostel had its Government subsidy cut from N\$22 per learner per day to N\$12. Financial Problems have resulted in the Namibian Government reducing the Community Hostel subsidy from N\$22 (£1.30) per learner per day to N\$12 (71p). The Charity has undertaken to make up the shortfall until the new hostel is built within the school grounds when it will become the responsibility of the Namibia Government.

QUALITY EDUCATION – (SDG 4)

We purchased ten reconditioned iPad, chargers and headphones. We bought apps for teaching basic numeracy and literacy for the learners at IlKhüta!hoas Primary School. We also prepared lesson plans and instructed our ACS students to show the teachers how to use the equipment.

NAMIBIA PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2018

The Teacher-Leader Reports that Gio and Harry from ACS took a nice lead on bringing the teachers through the new iPads, with my support. They spent some time looking through the apps and what we could offer. We then spent about an hour with nearly all of the teachers, including Stina, looking through the apps and getting some feedback on what they would find most useful. Here is some feedback on them:

- The teachers ‘love them.’
- The Maths apps and Group games they felt would be best for the younger groups, they enjoyed these, i.e. Bubble Maths etc
- The books were also top-rated, and they could foresee using these for more calmer moments to engage the students' interest
- They felt the Science apps were handy for the older students and were certainly keen to use those
- We took them through the guides, I must say the teachers didn't pay much attention to these, but then again, a manual can come in useful when you need something, and they were appreciative of the detailed notes
- Atlas and the Build your Animal app were very popular

NaDEET. We sponsored two residential workshops for I!Khüta!hoas Primary School and teachers from the Brukaros Cluster Schools on “Learning and Living for a Sustainable Future” at the Namib Desert Environmental and Educational Trust (NaDEET). The learners’ programme linked to the science curriculum and the teachers’ programme raises awareness of energy conservation.

I!Khüta!hoas School Reports that more learners and schools benefitted from the training. The learners at I!Khüta!hoas were making use of the recycling bins provided by the charity and had made ‘fireballs’ from the schools’ waste paper.

The Charity Sponsored Scholarships for the I!Khüta!hoas Primary School and Dr Alpo Mauno Mbamba JS School

In January 2018, we supported 15 I!Khüta!hoas learners with their hostel fees, and purchased a uniform, tracksuit and shoes while they attended the Kaisi!beb Combined School hostel in Berseba.

In January 2019, the charity will sponsor the tuition and living costs for two learners, from Dr Alpo Mauno Mbamba JS School, for four years of tertiary education at the University of Namibia.

Professional Development Vouchers for I!Khüta!hoas teachers and the support workers

We provided a £50 gift voucher for either clothes or books at a Keetmanshoop store.

We purchased sports equipment as requested by I!Khüta!hoas Primary School for interschool competitions and afterschool activities.

The Namibia 2018 team organised an inter-house Sports Day for the school in June 2018.

I!Khüta!hoas School Reports that the equipment has put them in a better position to give the learners a variety of athletic events and sports coaching. It has improved the learners’ fitness and their self-esteem as they are starting to win races against the other larger schools.

NAMIBIA PROJECT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2018

Census and Household Surveys of the village

We prepared a questionnaire for the Namibia 2017 students to use to interview each family in the village. This exercise gave the students first-hand experience of the living conditions. The results indicated that there was an urgent need to fix the leaking roofs and to provide more toilets in the community. Mr Goeieman and school board are looking at examples in the area for cost-effective dry toilets and a solution to fix the roofs before requesting a quotation.

GOOD HEALTH AND WELL BEING – (SDG 3)

We provided information on basic first aid and purchased supplies for first aid kits and blankets for the school and community.

We supported a Soup Kitchen Request by lIKhuta!hoas School to provide a “Soup Kitchen” twice a week where the senior citizens in the village could get a warm meal and good company.

Overall Report from lIKhūta!hoas Primary School about the Namibia 2018 team visit in June 2018

Like all the other visits the Namibia 2018 team visit was successful and enjoyable. All the projects were in place.

The Wi-Fi boosters are installed two weeks before the team arrive. Garden structure reformed by the community men into a small version and stronger than the previous one. They constructed seedbeds but could not finish, as the bricks were not enough. This structure repair project also helped the community men to receive a small amount of cash, which made a difference in their daily lifestyle.

On 28 June 2018 as expected the Namibia Team 2018 arrived quite early on Friday. We welcomed Team 2018 with songs and cultural dancing. The introductions were fascinating for lIKhūta!hoas’ learners, hearing the names of some countries who were playing the Soccer World Cup. After the presentations, the Team 2018 went to set up camp. And after that, they had quality time with the learners.

Saturday, 29 June 2018 was planned for the Cultural Festival. In the morning before the Cultural Festival programme, the team met with Mr Goeieman and Mr Skrywer for a briefing session. The schedule kicked off around 11:00. Both ACS, lIKhūta!hoas learners and Community members were part of this programme. After the event, the learners and community members had a tasty meal and refreshing drinks.

Sunday morning, we had some worshipping songs and prayer on the school ground and gifts were handed over to the learners. Soccer took place at two. It was a friendly match, but it was too windy. The game stopped with lIKhuta!hoas the winning team. Emmie and few of the team members went house to house with a survey on community assistance.

Class activities and sports Monday 1 June 2018

Students went into classes with their prepared activities and games. Science, English and Mathematics were the areas covered. After 14:00 everybody went to the sports field where different activities were ready. All the learners took part, and they also learned from these rotation games they played.

NAMIBIA PROJECT
REPORT OF THE TRUSTEES
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Other activities Tuesday 2 June 2018

Class activities continued. According to our teachers, the learners learned a lot during their interaction with the students. A fresh group of five families received their goat certificates.

Departure Wednesday

The group bid farewell to the learners with tearful eyes but with a sense of accomplishment of their mission. The team who were preparing the seed beds left us with one where they showed us the steps to develop it with soil and compost before planting. The painting group repainted the world map and the mission statement before they painted a new mural. It looks beautiful. Mr Goeieman spoke to Emmie and Sam, and one crucial thing he highlighted amongst others is the maintenance of the vehicle and the cost.

Time, time, time. That's something that kept evading us, but all in all, people were pleased with this group, and we appreciate all their hard work, and that for us! Thank you, Team Namibia 2018. Thank you, Mr and Mrs Brandse and your family. Thank you, everyone, on the BOARD.

Stina Fleermuys (Mr Goeieman's PA.)

Contribution made by volunteers

The Night for Namibia dinner and auction was a very profitable event held at Landing 42 in London. Tasha Arnold, a Namibia Project Trustee, organised this auspicious event with help from the ACS Namibia 2018 parents, teacher-leaders, student volunteers and supported by the trustees.

Financial Review

The financial objectives of the charity remain to raise sufficient income each year to cover the grants and expenditure for the year.

The trustees wish to retain a level of reserves to cover costs and grants in the event of a shortfall in income.

The trustees are of the view that the trust is a going concern.

FUTURE PLANS

Aims and Objectives

Past and Current Activities

Governance: In 2019 the charity will adopt the Charity Governance Code and assessment template to help the trustees to develop high standards of governance.

The National Council for Voluntary Organisations accepted Namibia Project charity as a member. (NCVO) The trustees will have access to the Know-how Non-profit site and a suite of tools, model documents and guidance on compliance.

Build a new Boarding House Hostel at **IlKhuta!hoas Primary School for the orphans and vulnerable children** (OVC's)

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2018

We have been granted permission by the Kharas Regional Education Office to build a hostel in the school grounds for 50 learners, four teachers, two house mothers and a room for the health teacher.

IlKhuta!hoas is situated in a very rural and marginalised area of the country where there is a desperate need for a larger hostel to be built to accommodate the growing number of orphans and vulnerable children and the children of the nomadic herdsmen. A hostel with teacher accommodation will naturally attract qualified teachers, increase the number of learners and attract additional allowances from the government.

Chamberlain & Associates Architects, in Windhoek, have drawn up a plan for a Government Approved Hostel.

The charity intends to approach the Namibia Project alumni and launch a social media Appeal for Building the Boarding House at IlKhuta!hoas Primary School.

Computer Lab. request from Dr Alpo Mauno Mbamba JS School in Rundu

At present, there are only 25 computers for a class size of 45 learners.

There is also a shortage of textbooks with the revised curriculum, and we have received a request for four visualisers as a teaching and learning tool for the classrooms.

MacBank has been approached for financial support for this project as it could form part of the 2019 legacy for the 20th anniversary of the Namibia Project.

Apply for sponsorship from ACS for a biennale Teacher-Student Academic and Cultural Exchange with Dr Alpo Mauno Mbamba JS School

We want to build on the progress made during the successful exchange in 2016 for eight learners and two teachers from Dr Alpo and the students and teachers at ACS Cobham International School.

In 2016 the students were accommodated and fed at the ACS Boarding House and the teachers' accommodation was off campus at the Premier Inn.

NAMIBIA PROJECT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2018

Declaration

Under the Charities Act 2011, the trustees are required to prepare a statement of financial statements for each financial year which gives a true and fair view of the state of affairs of the charity at the end of the year and of its incoming resources and application of resources in the year. In preparing the statement, the trustees are required to:

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

The trustees are responsible for causing the keeping of proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time and to enable the trustees to ensure that any statement of account prepared by them complies with the regulations under section 42(1) of the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

All the above duties have been carried out with due diligence.

Signed on behalf of the trustees

MARTIN RIVERS

Signature

Full Name: Martin Rivers

Position: Chair

Date: 10th December 2018

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

NAMIBIA PROJECT

I report on the financial statements of the Trust for the year ended 30th June 2018, which are set out on pages 11 to 14.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of 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 statements below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the financial statements did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

D R Scrivins BA FCA CTA TEP DChA
Chartered Accountant
Clark Brownscombe
2 St Andrews Place
Lewes
East Sussex

Date: 12th December 2018

NAMIBIA PROJECT
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2018

	Note	Unrestricted Funds 2018 £	Unrestricted Funds 2017 £
INCOME			
Donations	1	21,777	66,432
Fundraising events		<u>98,511</u>	<u>23,117</u>
Total income		<u>120,288</u>	<u>89,549</u>
EXPENDITURE			
Charitable activities	2	47,614	44,866
Raising funds		<u>33,462</u>	<u>3,618</u>
Total expenditure		<u>81,076</u>	<u>48,484</u>
Net movement in funds		39,212	41,065
Total funds brought forward		<u>41,065</u>	<u>-</u>
Total funds carried forward		<u>80,277</u>	<u>41,065</u>

The notes form part of these financial statements

NAMIBIA PROJECT
BALANCE SHEET
AS AT 30TH JUNE 2018

	Note	2018 £	2017 £
CURRENT ASSETS			
Debtors		7,163	-
Cash at bank and in hand		<u>75,526</u>	<u>43,285</u>
		82,689	43,285
Creditors:			
Amounts falling due within one year	5	<u>(2,412)</u>	<u>(2,220)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>80,277</u>	<u>41,065</u>
RESERVES			
Unrestricted funds		<u>80,277</u>	<u>41,065</u>

Approved by the trustees on 10th December 2018 and signed on their behalf by:

MARTIN RIVERS

Trustee

The notes form part of these financial statements

NAMIBIA PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2018

1. ACCOUNTING POLICIES

Basis of Accounting

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 Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102, effective 1 January 2015), hereafter referred to as the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Income for the year comprises donations and income from fundraising.

Expenditure

Expenses are stated in the statement of financial activities on an accruals basis, inclusive of VAT which cannot be recovered.

The main categories of expenditure are:-

- Charitable activity expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Costs of raising funds are fundraising costs.
- Support costs are allocated over the above categories as appropriate.

Fund accounting

Unrestricted Funds: these are 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.

NAMIBIA PROJECT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2018**

2. EXPENDITURE

Charitable activities

	2018	2017
	£	£
Namibia school expenses	40,773	40,220
Volunteer expenses	1,250	1,318
Bank charges	443	110
Paypal fees	175	-
Foreign exchange loss	45	192
Workshop	124	547
Postage and stationery	669	209
Insurance	274	-
Sundry expenses	368	50
Professional fees	625	-
Accountancy fees	<u>2,868</u>	<u>2,220</u>
	<u>47,614</u>	<u>44,866</u>

3. TAXATION

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

4. TRUSTEES' REMUNERATION AND EXPENSES

Professional fees of £625 were paid to Ann Brandse, no other expenses or remuneration was paid.

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Accruals	<u>2,412</u>	<u>2,220</u>

6. UNRESTRICTED FUNDS

	Balance at 1st July 2017	Incoming resources	Outgoing resources	Balance at 30th June 2018
	£	£	£	£
Unrestricted funds	<u>41,065</u>	<u>120,288</u>	<u>(81,076)</u>	<u>80,277</u>