

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2026
FOR
BUILDING SCHOOLS FOR AFRICA**

**Harrison Black Limited
East Quay
Kite Hill
Wootton Bridge
Isle of Wight
PO33 4LA**

BUILDING SCHOOLS FOR AFRICA

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FOR THE YEAR ENDED 31ST MARCH 2026

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BUILDING SCHOOLS FOR AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2026

The trustees present their report with the financial statements of the charity for the year ended 31st March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives of the Charity include;

- A. The advancement of education in Africa.
- B. The advancement of health in Africa.
- C. The relief of poverty in Africa.

Activities include fundraising events in order to finance the building of schools, toilets and the provision of clean water in Cameroon in collaboration with partner NGO SHUMAS (Cameroon).

ACHIEVEMENTS AND PERFORMANCE

It is just over a year since our partner NGO lost their Director General and in the intervening time it seems clear that SHUMAS' succession planning has been successful. The post of Director General is now held by Stephen's widow, Billian and she is very well supported by an experienced and committed team. Her position as head of the organisation was recently formally acknowledged and ratified by the Governor of the NW Region of Cameroon at a ceremony marking the anniversary of Stephen's death.

The state of civil unrest continues largely unabated with lockdown days and kidnappings still a fact of life in the anglophone regions. However, there are occasional glimmers of possible peace and the recent visit by the Pope has done much to move hearts and minds towards a settlement. The Pope also spoke in barely concealed tones about the endemic corruption that has bedevilled governance for many decades. In view of the ongoing situation however, it is not envisaged that there will be a trustees visit to Cameroon this year.

Despite all the difficulties SHUMAS has completed many significant BSFA-funded projects in both anglophone and francophone regions. This has been achieved largely through diplomatic negotiation between SHUMAS executive and the warring factions. Details of all projects are included in the secretary's report. The charity remains solvent with appropriate financial reserves.

Our focus continues to be on helping Internally Displaced anglophones to become settled in their new locations and we have been fortunate to be able to fund a number of extremely successful Education in Emergency projects. A total of 560 children has attended our Neighbourhood Learning Corners (NLCs) over the past two years, where they have enjoyed intensive 'catch-up' classes, bringing them up to an appropriate level of learning to be able to enrol in formal primary classes without the fear of discrimination. Their mothers/ carers have also received training in small business management, allowing them to re-establish their livelihoods and provide for their families. These projects have had an enormous impact on the IDPs and have aided the resettlement and peace-building process.

Fund-raising this year has been very encouraging largely through our participation in the 'Big Give' (thank you Andrew for all your hard work) and with several large donations from regular supporters, and some wonderful smaller initiatives by individuals (you know who you are - thank you all).

Next year may be a time when we take stock and consider new ways of raising funds - especially grant applications whilst continuing to reach out to new young supporters through our social media presence (thank you Amelie).

As always, it is a pleasure to thank all trustees for their continued hard work and commitment to the organisation.

FINANCIAL REVIEW

The total incoming resources for the year amounted to £209,104 (2025 - £222,422), while total resources expended amounted to £242,747 (2025 - £194,295). This produced a net (deficit)/surplus of £(33,643) (2025 - £28,127).

It is the policy of the Charity not to hold reserves, but to transfer funds on a project by project basis when appropriate.

BUILDING SCHOOLS FOR AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was formed in December 2008 by trust deed and registered as a charity in January 2009. The Charity works closely with a partner organisation, Strategic Humanitarian Services (SHUMAS) of Cameroon.

Future trustees are appointed for a term of five years by a resolution of the trustees passed at a meeting called under clause 15 of the trust document.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1127661

Principal address

Westbrook Cottage
Pondwell Hill
Ryde
Isle of Wight
PO33 1PY

Trustees

N W T Hayward
I S Johnson
Mrs M Johnson
Dr J S Moore
S A Whitman
A G Hindle

Independent Examiner

Elizabeth Dack FCA FCCA
Harrison Black Limited
East Quay
Kite Hill
Wootton Bridge
Isle of Wight
PO33 4LA

Approved by order of the board of trustees on 26/6/26 and signed on its behalf by:

.....
N W T Hayward - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BUILDING SCHOOLS FOR AFRICA

Independent examiner's report to the trustees of Building Schools For Africa

I report to the charity trustees on my examination of the accounts of Building Schools For Africa (the Trust) for the year ended 31st March 2026.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and 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 accounts to be reached.



Elizabeth Dack FCA FCCA

Harrison Black Limited
East Quay
Kite Hill
Wootton Bridge
Isle of Wight
PO33 4LA

Date:

30 June 2026

BUILDING SCHOOLS FOR AFRICA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2026

	Notes	Unrestricted fund £	Restricted fund £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>209,104</u>	<u>-</u>	<u>209,104</u>	<u>222,422</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	2	<u>1,121</u>	<u>-</u>	<u>1,121</u>	<u>6,105</u>
		<u>1,121</u>	<u>-</u>	<u>1,121</u>	<u>6,105</u>
Charitable activities					
Overseas projects	3	<u>241,626</u>	<u>-</u>	<u>241,626</u>	<u>188,190</u>
Total		<u>242,747</u>	<u>-</u>	<u>242,747</u>	<u>194,295</u>
NET INCOME/(EXPENDITURE)		<u>(33,643)</u>	<u>-</u>	<u>(33,643)</u>	<u>28,127</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>126,542</u>	<u>-</u>	<u>126,542</u>	<u>98,415</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>92,899</u></u>	<u><u>-</u></u>	<u><u>92,899</u></u>	<u><u>126,542</u></u>

The notes form part of these financial statements

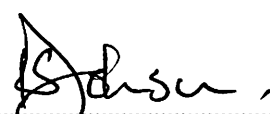
BUILDING SCHOOLS FOR AFRICA

BALANCE SHEET 31ST MARCH 2026

	Notes	Unrestricted fund £	Restricted fund £	2026 Total funds £	2025 Total funds £
CURRENT ASSETS					
Cash at bank		92,899	-	92,899	126,542
NET CURRENT ASSETS		<u>92,899</u>	<u>-</u>	<u>92,899</u>	<u>126,542</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>92,899</u>	<u>-</u>	<u>92,899</u>	<u>126,542</u>
NET ASSETS		<u>92,899</u>	<u>-</u>	<u>92,899</u>	<u>126,542</u>
FUNDS	7				
Unrestricted funds				92,899	126,542
TOTAL FUNDS				<u>92,899</u>	<u>126,542</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26/6/26 and were signed on its behalf by:


N W T Hayward - Trustee


M Johnson - Trustee

BUILDING SCHOOLS FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING DONATIONS AND LEGACIES

	2026	2025
	£	£
Awareness film project	-	5,000
Just Giving charge	216	216
Support costs	905	889
	<u>1,121</u>	<u>6,105</u>

BUILDING SCHOOLS FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2026

3. GOVERNANCE COSTS

Accountancy costs are met by Harrison Black Accountants via donation.

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2026 nor for the year ended 31st March 2025.

Trustees' expenses

Trustees expenses for the year totalled £nil (2025 - £nil).

5. STAFF COSTS

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

	<u>2026</u>	<u>2025</u>
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No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>222,422</u>	<u>-</u>	<u>222,422</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	<u>6,105</u>	<u>-</u>	<u>6,105</u>
	6,105	-	6,105
Charitable activities			
Overseas projects	<u>188,190</u>	<u>-</u>	<u>188,190</u>
Total	<u>194,295</u>	<u>-</u>	<u>194,295</u>
NET INCOME	28,127	-	28,127
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>98,415</u>	<u>-</u>	<u>98,415</u>
TOTAL FUNDS CARRIED FORWARD	<u>126,542</u>	<u>-</u>	<u>126,542</u>

BUILDING SCHOOLS FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2026

7. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	126,542	(33,643)	92,899
TOTAL FUNDS	<u>126,542</u>	<u>(33,643)</u>	<u>92,899</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	209,104	(242,747)	(33,643)
TOTAL FUNDS	<u>209,104</u>	<u>(242,747)</u>	<u>(33,643)</u>

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	98,415	28,127	126,542
TOTAL FUNDS	<u>98,415</u>	<u>28,127</u>	<u>126,542</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	222,422	(194,295)	28,127
TOTAL FUNDS	<u>222,422</u>	<u>(194,295)</u>	<u>28,127</u>

BUILDING SCHOOLS FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2026

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	98,415	(5,516)	92,899
TOTAL FUNDS	<u>98,415</u>	<u>(5,516)</u>	<u>92,899</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	431,526	(437,042)	(5,516)
TOTAL FUNDS	<u>431,526</u>	<u>(437,042)</u>	<u>(5,516)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2026.

BUILDING SCHOOLS FOR AFRICA**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2026**

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	56,581	74,604
Gift aid claimed	20,435	20,545
Corporate Donations	132,088	127,273
	<u>209,104</u>	<u>222,422</u>
Total incoming resources	209,104	222,422
EXPENDITURE		
Raising donations and legacies		
Awareness film project	-	5,000
Just Giving charge	216	216
	<u>216</u>	<u>5,216</u>
Charitable activities		
Overseas Projects	241,353	185,298
Travel expenses	273	2,892
	<u>241,626</u>	<u>188,190</u>
Support costs		
Finance		
Bank charges	305	289
Governance costs		
Accountancy	600	600
	<u>242,747</u>	<u>194,295</u>
Total resources expended	242,747	194,295
Net (expenditure)/income	(33,643)	28,127