

The Roof of Africa (SCIO)

SC047518



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Da303	Month	Year		Day	Month	Year
	30	June	2019		29	June	2020

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	8,768	4,755			13,523	14,903
Legacies					-	-
Grants					-	2,000
Receipts from fundraising activities	3,477				3,477	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
A1 Sub total	12,245	4,755	-	-	17,000	16,903
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	12,245	4,755	-	-	17,000	16,903
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	11,508	5,676			17,184	15,868
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Tanzanian Government Fees	96		-	-	96	-
Legal costs					-	183
Tanzanian School Registration					-	345
Printing and Office Supplies	54				54	135
Skype	116				116	233
Website	204				204	
Payment Processing Fees	215				215	150
A3 Sub total	12,193	5,676	-	-	17,869	16,914
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	12,193	5,676	-	-	17,869	16,914
Net receipts / (payments)	52	(921)	-	-	(869)	(11)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	52	(921)	-	-	(869)	(11)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	(287)	1,935			1,648	1,659
	Surplus / (deficit) shown on receipts and payments account	52	(921)			(869)	(11)
						-	
						-	
	Cash and bank balances at end of year	(235)	1,014	-	-	779	1,648
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
		Total	-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		Total	-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	Freda Mwashwa	Freda Mwashwa	28th March 2022

Section C Notes to the Accounts

C1 Nature and purpose of funds
(may be stated on analysis of funds worksheets)

Unrestricted Funds have been used for the everyday running costs (teachers salaries, food, teaching resources etc.) of a school in Sonu, Tanzania, thus allowing children from very low income families to attend without requiring to pay school fees. The school continues to grow and a combination of restricted and unrestricted funding was used to complete a new classroom required as a new class joined the school at the start of the academic year in January 2021. Restricted covid funds from last year and this year were used to support physical distancing requirements and improve hygiene and sanitation. Of the two community house building projects started last year, the house damaged by a landslide is now safe and the project completed. Major progress was made on the second house with fundraising continuing. Families living in extreme poverty were also supported with regular donations to help towards basic costs, including food and clothing, through the restricted family sponsorship support fund. Pupils with school sponsors received packs of uniform, shoes, a bag and learning materials. A successful Christmas Appeal made funds available for a christmas party, food parcels and a gift for the dedicated teaching staff.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

The Roof of Africa (SCIO)

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations for Books	-	93			93	490
Donations for Covid Response	-	250			250	2,050
Donations for Community Home Build 1	-	476			476	1,027
Donations for Community Home Build 2	-	1,463			1,463	1,752
Donations for School Trip	-	-			-	460
Donations for Christmas Appeal	-	644			644	
Donations for Teachers Salaries	-	300			300	
Direct Public Support - Individual Contributions	4056	0			4,056	2271
Small Donations (GASD)	-	0			-	435
Gift Aid	1198	0			1,198	1682
Family Support Sponsors	-	483			483	134
Desks	0	30			30	
School Build	-	1,016			1,016	797
PayPal Giving Fund	138				138	211
Amazon Smile	54				54	15
Subscriptions- Child Sponsors	3,322				3,322	3,579
Total	8,768	4,755	-	-	13,523	14,903

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Foundation Scotland Covid Grant			-	2,000
			-	
			-	
Total	-	-	-	2,000

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Fundraising Activities	3,477				3,477	
					-	
					-	
					-	
					-	
					-	
Total	3,477	-	-	-	3,477	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Family Support	100	483			583	139
Toys	43				43	
Books	2	93			95	490
Food	854				854	198
Farming expenses	68				68	-
Wood	205				205	
School Trip	-				-	664
Teachers and School Staff Wages	7,859	300			8,159	4,915
Health costs	271				271	-
Postage and Delivery	110				110	-
Rent of School Building	-				-	220
New School Build	1,098	1,016			2,114	4,331
Desks	-	30			30	
School Supplies and Resources	301				301	
Sponsorship School Kits	230				230	
Repairs and Maintenance	201				201	
Travel Expenses	7				7	17
Community Home Build 1	1	663			664	792
Community Home Build 2	-	790			790	1,599
Community Engagement	144				144	
Christmas Appeal	14	644			658	
Covid related Expenses	-	1,657			1,657	2,503
Total	11,508	5,676	-	-	17,184	15,868

Additional analysis (2)

5 Breakdown of unrestricted funds

	Direct Public Support - Individual Contributions	Fundraising Activities	Gift Aid	Child Sponsorship	Amazon Smile	PayPal Giving Fund	Total unrestricted funds	Total unrestricted funds last period
Receipts								
Donations	4,056		1,198	3,322	54	138	8,768	8,193
Legacies							-	-
Grants							-	-
Receipts from fundraising activities		3,477					3,477	
Gross trading receipts							-	-
Income from investments other than land and buildings							-	-
Rents from land & buildings							-	-
Gross receipts from other charitable activities							-	-
Sub total	4,056	3,477	1,198	3,322	54	138	12,245	8,193
Receipts from asset & investment sales								
Proceeds from sale of fixed assets							-	-
Proceeds from sale of investments							-	-
Sub total	-	-	-	-	-	-	-	-
Total receipts	4,056	3,477	1,198	3,322	54	138	12,245	8,193
Payments								
Expenses for fundraising activities							-	-
Gross trading payments							-	-
Investment management costs							-	-
Payments relating directly to charitable activities	4,004	3,477	513	3,322	54	138	11,508	9,093
Grants and donations							-	-
Governance costs:							-	-
Audit / independent examination							-	-
Tanzanian government fees			96				96	-
Legal costs							-	183
Tanzanian School Registration							-	345
Printing and Office Supplies			54				54	135
Skype			116				116	233
Website			204				204	-
Payment Processing Fees			215				215	150
Sub total	4,004	3,477	1,198	3,322	54	138	12,193	10,139
Payments relating to asset and investment movements								
Purchases of fixed assets							-	-
Purchase of investments							-	-
Sub total	-	-	-	-	-	-	-	-
Total payments	4,004	3,477	1,198	3,322	54	138	12,193	10,139
Net receipts / (payments)	52	-	-	-	-	-	52	(1,946)
Transfers to / (from) funds								
Surplus / (deficit) for year	52	-	-	-	-	-	52	(1,946)

Nature and purpose of funds

Unrestricted Funds have been used for the everyday running costs of The Roof of Africa pre and primary school in Sonu, Tanzania, thus allowing children from very low income families to attend without requiring to pay school fees. Unrestricted Funds have also been used to continue building a new school. Gift Aid was used to cover administrative costs such as the website and payment processing fees, allowing all publically donated money to be spent on charitable activities. The child sponsorship programme is proving successful in bringing regular funding for the core running costs of the school, most notably the payment of school teachers and support staff at The Roof of Africa school.

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Additional analysis (3)

6 Breakdown of restricted funds

	Donations for Books	Donations for Covid Response	Donations for Community Home Build 1	Donations for Community Home Build 2	Donations for Christmas Appeal	Family Support	Teachers Salary	Desks	School Build	Total restricted funds	Total restricted funds last period
Receipts											
Donations	93	250	476	1,463	644	483	300	30	1,016	4,755	6,710
Legacies										-	-
Grants										-	2,000
Receipts from fundraising activities										-	-
Gross trading receipts										-	-
Income from investments other than land and buildings										-	-
Rents from land & buildings										-	-
Gross receipts from other charitable activities										-	-
Sub total	93	250	476	1,463	644	483	300	30	1,016	4,755	8,710
Receipts from asset & investment sales											
Proceeds from sale of fixed assets										-	-
Proceeds from sale of investments										-	-
Sub total	-	-	-	-	-	-	-	-	-	-	-
Total receipts	93	250	476	1,463	644	483	300	30	1,016	4,755	8,710
Payments											
Expenses for fundraising activities										-	-
Gross trading payments										-	-
Investment management costs										-	-
Payments relating directly to charitable activities	93	1,657	663	790	644	483	300	30	1,016	5,676	6,775
Grants and donations										-	-
Governance costs:										-	-
Audit / independent examination										-	-
Preparation of annual accounts										-	-
Legal costs										-	-
Tanzanian School Registration										-	-
Printing and Office Supplies										-	-
Skype										-	-
Payment Processing Fees										-	-
Sub total	93	1,657	663	790	644	483	300	30	1,016	5,676	6,775
Payments relating to asset and investment movements											
Purchases of fixed assets										-	-
Purchase of investments										-	-
Total payments	93	1,657	663	790	644	483	300	30	1,016	5,676	6,775
Net receipts / (payments)	-	(1,407)	(187)	673	-	-	-	-	-	(921)	1,935
Transfers to / (from) funds											
Surplus / (deficit) for year	-	(1,407)	(187)	673	-	-	-	-	-	(921)	1,935
Nature and purpose of funds											
Covid funds from last year and this year were used to support physical distancing requirements (through the purchase of more desks and learning materials to reduce the need to share) and improve hygiene and sanitation (extra buckets for hand-washing, soap). It was also used to buy a printer, so learning materials could be printed to support those isolating at home. Of the two community house building projects started last year, the house damaged by a landslide is now safe and the project completed. Major progress was made on the second house with fundraising continuing. Families living in extreme poverty were also supported with regular donations to help towards basic costs, including food and clothing, through the restricted family sponsorship support fund. Pupils with school sponsors received packs of uniform, shoes, a bag and learning materials. A successful Christmas Appeal made funds available for a christmas party, food parcels and a gift for the dedicated teaching staff.											