

**EducAid Sierra Leone**

**Trustees Report and Accounts for the  
Year Ended 31<sup>st</sup> August 2012**

*Charity Number 1048012*

## **Trustees Report for the year ended 31<sup>st</sup> August 2012**

### ***Significant Information***

The Trust was established under a constitution dated 12<sup>th</sup> February 1995.

The Trustees are:

<b>Title</b>	<b>Name</b>	<b>Occupation</b>	<b>Home</b>
Chairman	James Boardman	Paediatrician	Edinburgh
Secretary	Swithun Mason	Accountant	Jersey
	Mark Wallace	Vicar	Guildford

### ***Country director***

Mrs Miriam Mason-Sesay (MM-S) is the country director and an employee of the Trust. She has overall responsibility to the Trustees for curriculum design and quality, teacher training, project management and administration in Sierra Leone.

### ***Volunteer fundraisers and administrative assistants***

Mrs Janet Broadhurst, Miss Stephanie Broadhurst, Ms Anne Hewlett, Ms Ann Beatty and Mr Peter Boardman work in the UK. Dr Sean Higgins contributes to staff training and materials development in Sierra Leone. There have been a number of British short-term volunteers who have worked in the schools. We are extremely grateful to all of them their invaluable contributions to our work.

### ***Advisors***

Bankers                      Barclays PLC, Bloomsbury and Tottenham Ct Rd Branch  
Accountant                 Simon Burrow, ACA  
Principal Office            PO Box 27143, Edinburgh, EH10 9AW

### ***Trustees responsibility for the accounts***

Charity law requires the trustees to prepare a receipts and payments account and a statement of assets and liabilities for each financial year. In addition the trustees are responsible for keeping proper records, which are sufficient to show and explain the Trust's transactions and disclose the financial position of the trust with reasonable accuracy at any point in time.

The trustees are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### ***Mission of EducAid Sierra Leone***

EducAid is a UK registered charity that promotes and provides high quality, holistic education to underprivileged and war affected young people of Sierra Leone. We believe that the education of young men and women is essential to: unlock human potential, overcome poverty, improve wellbeing, build democracy, and that it is the cornerstone of stable development.

### ***Aims and objectives***

- To provide education for Sierra Leoneans through permanent establishments wholly funded by the charity.
- To make education available to people who cannot afford it themselves.
- To evolve structures and programmes that provide strong, wise leadership and sustainability
- To encourage personal and societal responsibility for development.
- To work in partnership with local communities
- To foster an environment where spiritual and moral development is nurtured and personal integrity is championed.
- To engage with government partners on policy issues, advocating for reform towards a more valued education system serving the genuine needs of 21<sup>st</sup> century Sierra Leone
- To provide food and shelter for those who cannot be educated without it.
- To recruit, train and employ Sierra Leonean staff.
- To partner with other charitable organisations on specific projects
- To be financially efficient, transparent and accountable to donors and beneficiaries for all resources.
- To spread awareness of poverty issues in West Africa among its donors and contacts.

### ***Progress, Achievements, Financial Activities and Affairs***

#### **Year Ending August 31<sup>st</sup> 2012**

EducAid provides free education, food, medicine and shelter, when needed to over 1800 under-privileged young Sierra Leoneans.

EducAid runs four secondary schools in the Western Area and the Northern Province: one junior and senior secondary school in Freetown (WA), one junior and senior secondary and two junior secondary schools in the Port Loko District (NA). EducAid also runs a primary school in the Port Loko District.

The public examinations are the Basic Education Certificate Examination (BECE), which is taken at the end of junior secondary education and the West African Senior Secondary Certificate Education (WASSCE), which marks the end of senior secondary education and is required for tertiary education. The national pass rate for BECE is 40%, and it is 10% for WASSCE. In 2012 we maintained our high standards by students returning very high pass rates at both levels in all sites (table 1). In fact

EducAid came second in WASSCE in the whole country, competing successfully with the most privileged private schools.

EducAid recognises the importance of educating women for overcoming poverty in resource poor settings. Our strategy to recruit and retain female students, which includes development of role models, identification of the issues that keep women out of school, solutions to fix these problems implemented through the women’s project, and the establishment of a ‘safe house’ for women in Maronka has borne fruit. In 2012 we had unprecedented numbers of females in school (table 1) and some are developing leadership roles.

Table 1. Core Education Metrics at the EducAid Sierra Leone Schools in 2012

Site	Female students	Male students	Total students	Female ratio	Staff	Home students	Number in women’s project	BECE passes 2012	WASSCE passes 2012	Anticipated BECE entrants 2013
Lumley	236	364	600	39%	25	150	50	12	26	12
Rolal	160	305	465	34%	20	160	21	12	7	28
Rogbere	105	210	315	33%	12	219	55	17	n/a	35
Magbeni	80	150	230	35%	13	110	15	29	n/a	34
Maronka	73	123	196	37%	10	141	52*	n/a	n/a	22**
<b>Total</b>	<b>654</b>	<b>1,152</b>	<b>1,806</b>	<b>36%</b>	<b>80</b>	<b>780</b>	<b>193</b>	<b>70</b>	<b>33</b>	<b>131</b>

(Sources: leadership team at each site; Ann Beatty for Maronka)

\*Number of girls living in Maronka girls’ safe house

\*\*National Primary School Examination certificate (NPSE)

Our partnership with British run ‘A Call to Business’ has continued to flourish following the opening of our school in Rogbere in 2010. This, together with the opening of a senior secondary school in Rolal in 2011 has meant that JSS graduates in 2012 have been able to continue their senior secondary studies closer to home, without transfer to Freetown. This has overcome a significant access problem for many of our students.

We continue to support EducAid graduates studying overseas: Balla Turay started Information and Communication Technology studies in Venezuela. He joins Kema Gondo (medicine, China), Issa Fowai (engineering, China), and Musa Koroma (engineering, Russia) in a line of successful EducAid graduates undertaking international study. In addition a number of EducAid students are performing strongly in Sierra Leone’s tertiary institutions including Fourah Bay College, the institute for Public Administration and the University of Makeni.

We believe these academic successes are attributable to the personalised learning system we use, a considerable investment in staff training, and a high degree of motivation among students and staff. Our system empowers students to take responsibility for, and manage their own learning with teachers serving as skilled facilitators and guides.

Twenty-one of our past pupils are currently working as junior staff and are undergoing a distance teacher-training course, expected to complete late 2012.

We are delighted that students and staff from EducAid Magbeni were prize-winners in a national competition to propose a ‘sustainable solution to a local problem’. The entry described growing a proportion of their food needs for the coming year.

EducAid is the field site for an exciting research initiative led by Prof Theresa Betancourt (Harvard University), which will trial an intervention designed to improve educational outcomes among young people in Sierra Leone.

The differences between EducAid schools and other schools in Sierra Leone lie in a number of key elements that make up the EducAid ethos. We continue to work in these areas and see their positive effects:

Community service – to build into students’ consciousness an awareness that they have something to offer, and a responsibility to contribute to the reconstruction of their communities.

Women’s Project (WP) – many girls are not allowed to go to school at the correct age or fully attend even if they are registered. Many drop out before completing their primary education. The WP provides opportunities for secondary age girls in such circumstances to re-enter education and catch up so they can function competently in the secondary mainstream.

‘Holistic’ clubs – most students lack access to the usual means to build their general knowledge and life skills. EducAid’s daily clubs enable students to explore, research and present their discoveries and opinions on a range of issues. This provides general knowledge and equips them with generic skills for use in the workplace or tertiary learning.

Positive behaviour management – in line with most traditional education systems, the Sierra Leonean model typically relies on corporal punishment for discipline. EducAid refuses to use physical or corporal punishment and manages behaviour from the perspective of emphasising the positive and motivating the students to do the correct thing rather than from relying on harsh punishments as a deterrent. We are consistently praised for the mature and responsible conduct, attitude and self-control of our students both in and out of school. Peer mediators are trained to use restorative methods for conflict resolution amongst the students and sometimes between students and teachers.

Free education – EducAid’s fees are excellent attendance, excellent behaviour and excellent effort. In Sierra Leone, there is only very poor quality, theoretically free primary education and no free secondary education. EducAid provides the only free secondary education targeting the poor and seeking to remove all the usual barriers which prevent students from attending school: uniform (we don’t have one), lunch (we provide free food at lunch time), learning materials (our text books have been written by our staff and are designed for our personalised learning methods and are provided free for all students), transport costs (where students are struggling to pay for their daily transport costs, there is the opportunity to live in the school – in each location nearly one third of the students are resident and fully provided for on the school site).

International volunteers. We continue to host visiting volunteers who contribute to the quality and richness of the EducAid projects, and we are developing more partnerships with UK schools. We are most grateful to Janet Broadhurst who organised a sponsored bike ride from Hoek van Holland to Amsterdam to raise money for EducAid. This took place in the summer of 2012 and was a tremendous success.

***Plans: September 2012 – August 2013***

- 1 To establish an advisory board to the Trustees in the UK.
- 2 To deepen the quality of teaching and learning through on-going staff monitoring, mentoring and training.
- 3 To continue building up the ICT provision for all EducAid staff and students.
- 4 To support students in developing their spiritual and moral lives.
- 5 To plan further to improve female recruitment and achievement.
- 6 To improve the living conditions of the boy's accommodation in Maronka.
- 7 To develop outreach teacher training at junior secondary level teacher training for teachers from rural Port Loko schools.
- 8 To open a primary level teacher training centre to support the quality of teaching in rural Port Loko primary schools.
- 9 To build up a key team of early years specialists in the Maronka school.
- 10 To provide development opportunities for junior staff to be partnered by EducAid leaders who will mentor them as future leaders.

***The above report was approved by the Trustees on:***

***23<sup>rd</sup> June 2012***


***And was signed on their behalf by:***



***Dr James Boardman  
Chairman***

## **Section A Independent Examiner's Report**

<b>Report to the trustees/ members of</b>	EducAid Sierra Leone		
<b>On accounts for the year ended</b> Set out on pages	31 <sup>st</sup> August 2012	<b>Charity no</b>	1048012
	Pages 8 to 9		

<b>Independent examiner's report to the trustees of EducAid Sierra Leone</b>	I report on the accounts of the Trust for the year ended 31 August 2012, which are set out on pages 8 to 9.
<b>Respective responsibilities of trustees and examiner</b>	<p>The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.</p> <p>It is my responsibility to:</p> <ul style="list-style-type: none"> <li>• examine the accounts under section 145 of the 2011 Act;</li> <li>• to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and</li> </ul> <p>to state whether particular matters have come to my attention.</p>
<b>Basis of independent examiner's report</b>	<p>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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.</p>
<b>Independent examiner's statement</b>	<p>In connection with my examination, no matter has come to my attention:</p> <p>(1) which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 130 of the 2011 Act; and</li> <li>• to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or</li> </ul> <p>(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>
<b>Signed:</b>	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border: 1px solid black; padding: 5px; text-align: center;">  </div> <div style="border: 1px solid black; padding: 5px; text-align: center;"> <b>Date:</b> 25/06/13                 </div> </div>
<b>Name:</b>	Simon Burrow, ACA
<b>Relevant professional qualification(s) or body:</b>	Associate of the Institute of Chartered Accountants in England and Wales
<b>Address:</b>	47 Leslie Road East Finchley, London N2

**Receipts and Payments Account**

Currency - £ Sterling

	<b>Year ended 31.08.12</b>	<b>Year ended 31.08.11 (restated<sup>1</sup>)</b>	<b>Year ended 31.08.11</b>
<b>RECEIPTS</b>			
<b>Donations and grants</b>			
Voluntary donations (inc. Income Tax Recoverable) <i>Note 1</i>	132,570	76,193	76,193
Other donations	173,136	145,385	145,385
	<b>305,706</b>	<b>221,578</b>	<b>221,578</b>
<b>Investment income</b>			
Bank interest received	1	1	1
	<b>305,707</b>	<b>221,579</b>	<b>221,579</b>
<b>PAYMENTS</b>			
<b>Direct charitable expenditure</b>			
On work in West Africa	191,761	232,144	258,655
<b>Other expenditure</b>			
Cost of generating funds	9,783	282	282
	<b>201,544</b>	<b>232,427</b>	<b>258,937</b>
<b>NET RECEIPTS/(EXPENDITURE)</b>	<b>104,162</b>	<b>(10,849)</b>	<b>(37,358)</b>

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<sup>1</sup> The comparatives have been restated to show the purchase of a vehicle as a fixed asset in line the accounting policy.



## **Statement of Assets and Liabilities**

Currency - £ Sterling

	<b>As at 31.08.12</b>	<b>As at 31.08.11 (restated)</b>	<b>As at 31.08.11</b>
<b>Fixed Assets</b>	21,132	26,509	0
<b>Bank Accounts</b>	186,881	63,023	63,023
<b>Debtors</b>			
Income tax recoverable	46,422	60,740	60,740
<b>NET ASSETS</b>	254,435	161,121	123,763
 <b>Trust fund movements</b>			
Balance brought forward	150,272	161,121	161,121
Surplus/(Deficit) for the year	104,162	(10,849)	(37,358)
<b>Balance carried forward</b>	254,435	<b>150,272</b>	<b>123,763</b>

### **10 Year Summary: Key Indicators**

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<i>Revenue</i>	49,401	88,219	74,818	106,898	155,180	149,563	224,054	269,353	221,578	305,706
<i>Surplus/ (deficit)</i>	13,813	26,361	(17,104)	34,117	38,977	12,063	43,049	4,071	(37,358)	104,162
<i>Net Assets</i>	19,565	45,926	28,822	62,972	101,948	114,011	157,050	161,121	123,763	254,435

### **Notes to the Accounts**

#### **1. Gift Aid**

£41,719 was paid to the charity in the year by HMRC, in respect of Gift Aid accrued in prior periods.

#### **2. Related party transactions**

£1,493 was paid to Dr James Boardman, Trustee, in the year, as reimbursement for direct project expenditure costs incurred directly by him.

#### **3. Accounting policies**

The accounts are prepared on the historic cost basis of accounting.

Revenue is recognised in the accounts when it is received, with the exception of Income Tax recoverable on income received under the Gift Aid scheme, which is recognised when the original donation is received.

Gifts in kind, which consist of second hand books, teaching materials and second hand computers, are not ascribed a financial value in these accounts as value is negligible.

Plant, machinery and vehicles are capitalised as fixed assets to be straight-line depreciated over 4 years to a prudently estimated residual value.

Reserves are maintained to a level equate to at least 6 months of expenditure, to provide a financial buffer against unforeseen events, including macro-economic changes and specifically currency fluctuations.