

**BUILD PARTNERS  
FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2022**

**Charity Number: 1153715**

**BUILD PARTNERS  
FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2022**

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## **BUILD PARTNERS**

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

**YEAR ENDED 31 DECEMBER 2022**

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#### **Trustees**

Trustees are appointed by the board of trustees, as long as the number does not rise above a maximum of twelve. They also have power to remove any trustee, provided the number of trustees does not fall below a minimum of three.

The following were trustees who served during and since the year-end:

Chairperson	P Ackroyd
Treasurer	A Davisson
Secretary	A Symes
Others	G Nesbitt
	J Hovil

J Hovil acts as Executive Trustee, conducting much of the business of the charity.

#### **Principal address**

10 The Firs, Bath BA2 5ED

#### **Independent Examiner**

Joshua Kingston, BSc, ACA, Burton Sweet Limited, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR

#### **Bankers**

Barclays Bank PLC, 4 - 5 Southgate Street, Bath BA1 1AQ

## **BUILD PARTNERS**

### **TRUSTEES ANNUAL REPORT**

### **YEAR ENDED 31 DECEMBER 2022**

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The trustees present their report and the independently examined financial statements of the Charity for the year ended 31 December 2022.

#### **Legal status**

BUILD Partners is formed under a Constitution dated 9 May 2013. It is a registered charity and takes the legal form of a Charitable Incorporated Organisation, whose only voting members are its charity trustees.

#### **Object of the Charity**

The sole object of the Charity is, "The advancement of the Christian religion for the public benefit in Africa, Asia and Latin America primarily but not exclusively through supporting church leadership education and development at the grassroots in the areas of biblical studies, practical theology, counselling, communication and community development."

#### **Charitable activities**

In 2022 we served our object through the continued support of the BUILD programme (Biblical Understanding for In-service Leadership Development), which operates primarily in East Africa. Our support continues to focus on the activities previously reported. However, the Trustees agreed to tease one of these apart to better reflect our grant-making, giving the following six: (1) *Contributing* to partner project budgets; (2) *Connecting* projects with other sources of support and resources, one another included; (3) *Consulting* in order to help serve the development of programmes; (4) *Consolidating* training resources alongside our partners; (5) *Coordinating* the wider network in partnership with key local leaders; (6) *Co-training* alongside BUILD trainers when and where possible.

#### **Achievements**

The year witnessed a step-wise opening up of East Africa post-pandemic. Our Executive Trustee, Revd Dr Jem Hovil, was able to visit projects again and experienced ever decreasing levels of friction in relation to testing, form-filling and mask-wearing. The increase in travel was indicative of an exceptional bounce-back in the work, indeed a leap forward. 2021 was marked out by detailed and in-depth preparation, 2022 was the year of that bearing fruit. New projects began, greater numbers of local leaders were trained, and there was an increase in human and other resource capacity on the ground. It also meant record income and expenditure for the Charity, due to a new funding partnership, with £107,619 provided in support for our church leadership development work as a whole.

In the Anglican Church of Tanzania prior planning bore fruit in an exceptional sequence of events. A consultation on training in their Lake Zone, which Jem Hovil participated in took place, followed by a 'training-of-master-trainers' event to build the faculty for two learning centres. That has led to ongoing training-of-trainers work at those centres, with both day-release and block-release programmes. And all this under a new 'Lake Zone BUILD Coordinator' Mrs Mercy Mungai, who has also been adopted by CMS Africa as a local partner.

Work in the Anglican Church of Kenya has also gone from strength to strength. A new 'intensive' approach to equipping existing theological students was launched at two colleges: Carlile College in Nairobi, and Bishop Hannington Institute in Mombasa. Rev Capt Benjamin Kibara has led those initiatives and he has drawn in new trainers into the team, and grown the capacity of his office through an office administrator. Jem Hovil had the privilege of witnessing some of that training first hand.

Jem was also able to travel on to Uganda for a graduation of BUILD trainers at Uganda Martyrs Seminary, Namugongo in April. This represented fresh capacity for the work and the fruit of work on accreditation. The cohort was the first with diplomas in Bible, Theology and Leadership recognised by Uganda's National Council for Higher Education. This holds great promise for future cohorts and for the local sustainability of the programme.

**BUILD PARTNERS**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31 DECEMBER 2022**

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Finally, it would be amiss not to mention that BUILD Partners has directly supported training of trainers in Kamango Diocese, in the Democratic Republic of Congo, despite the difficulties of internal displacement suffered there due to ongoing conflict. And the planned work in Ethiopia continues to gain momentum.

**Future plans**

In 2023, in addition to support for existing projects we aim to: (1) finalise a new source of accreditation in Kenya; (2) build the capacity of the work in the Church of Uganda, particularly at the Provincial Secretariat; (3) witness the launch of a training of trainers' cohort at St Frumentius Anglican Theological College in Gambella, Ethiopia, after a preparation period; (4) renew our BUILD Partners website and launch a new BUILD Training one; (5) develop a strategy for UK consolidation and growth; (6) strengthen our Safeguarding Policy.

**Review of activities**

The accounts to the year ended 31 December 2022 show a surplus of £14,761. The organisation continued to work within its object.

**Investment powers and restrictions**

The constitution places no restrictions on the investment powers of the trustees. However, internally, there has to be agreement over single expenditures of over £5,000.

**Reserves policy**

The policy for the unrestricted cash reserves not committed ('the free reserves') held by the Charity, continues to be for those reserves to be approximately £10,000. At this level the board of trustees feels that it would be able to continue the current activities of the Charity in the event of a significant drop in income. In such an event, it would be necessary to consider how the funding would be replaced or activities adjusted. At the year-end date the free reserves amounted to £27,950, which exceeded the target.

**Risk review**

Internal risks are minimised by the efficient and effective running of the Charity, and regular monitoring and evaluation of operations at board meetings. Likewise external risks are periodically reviewed and managed by the board.

**Public benefit**

The public benefit of the trust's work is bound up with its objective, and in addition the Trustees have complied with their duty to have regard to the public benefit guidance issued by the Charity Commission.

**Investment policy**

The current low levels of both interest rates and of reserves means that assets are not put on deposit or invested. It is envisaged that this will remain the case unless the Charity experiences a significant increase in funding and/or change in economic climate.

**The trustees**

The trustees who served during the year and up to the date of this report are set out on page 1.

**BUILD PARTNERS**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31 DECEMBER 2022**

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**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 Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 income and expenditure 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient 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/constitution. 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.

Signed on behalf of the trustees

*Peter Ackroyd*

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Peter Ackroyd (Chair)

Approved by the trustees on: 05 May 2023 .....

**BUILD PARTNERS**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**YEAR ENDED 31 DECEMBER 2022**

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**Independent examiner's report to the trustees of BUILD Partners**

I report to the trustees on my examination of the accounts of BUILD Partners (the Charity) for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Charity 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.

*Joshua Kingston*

Joshua Kingston, BSc, ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: 05 May 2023  
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**BUILD PARTNERS**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**YEAR ENDED 31 DECEMBER 2022**

	<b>General Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
<b>RECEIPTS</b>				
Donations	105,247	-	105,247	22,066
Gift Aid	2,372	-	2,372	-
Other income	-	-	-	200
<b>TOTAL RECEIPTS</b>	<b>107,619</b>	<b>-</b>	<b>107,619</b>	<b>22,266</b>
<b>PAYMENTS</b>				
<i>Costs of charitable activities</i>				
Church Leadership Development	80,547	-	80,547	22,977
	<b>80,547</b>	<b>-</b>	<b>80,547</b>	<b>22,977</b>
<i>Support costs</i>				
Entertainment & Meetings	1,119	-	1,119	66
Office Costs	1,837	-	1,837	1,488
Travel	7,907	-	7,907	-
Cost of generating voluntary income	380	-	380	-
Independent Examiner's Fees	1,068	-	1,068	938
	<b>12,311</b>	<b>-</b>	<b>12,311</b>	<b>2,492</b>
<b>Total Charitable Activities</b>	<b>92,858</b>	<b>-</b>	<b>92,858</b>	<b>25,469</b>
<b>TOTAL PAYMENTS</b>	<b>92,858</b>	<b>-</b>	<b>92,858</b>	<b>25,469</b>
<b>NET RECEIPTS/(PAYMENTS)</b>	<b>14,761</b>	<b>-</b>	<b>14,761</b>	<b>(3,203)</b>

Included within Office Costs are payments totalling £267 (2021: £Nil) to Trustee Jeremy Hovil for the purchase of office equipment and the payment of office subscriptions.

During the year 2 trustees and related party (2021: one) made donations to the charity totalling £19,130 (2021: £1,300).



**BUILD PARTNERS**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**YEAR ENDED 31 DECEMBER 2022**

	2022 £		2021 £
<b>Cash funds</b>			
Cash and Bank Accounts	<u>27,950</u>		<u>13,189</u>
	<b>27,950</b>		<b>13,189</b>
<b>Total Assets</b>	<u><u>27,950</u></u>		<u><u>13,189</u></u>
<b>Liabilities</b>			
Independent examination fee accrual	<u>828</u>		<u>768</u>
<b>Total Liabilities</b>	<u><u>828</u></u>		<u><u>768</u></u>
<b>CASH RESERVES</b>			
<b>General funds</b>			
Brought forward	13,189	16,392	
Net receipts/(payments) for the year	<u>14,761</u>	<u>(3,203)</u>	
	<b>27,950</b>		<b>13,189</b>
<b>Total cash reserves</b>	<u><u>27,950</u></u>		<u><u>13,189</u></u>