

AMALA EDUCATION

**TRUSTEES' ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS**

**FOR THE YEAR ENDED
31 MARCH 2023**



UK Company Number 10671722
UK Registered Charity No 1181373

AMALA EDUCATION

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LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31 March 2023.

Charity name	Amala Education
Company number	10671722
Charity registration number	1181373
Charity's principal address	Garden Cottage Walters Green, Penshurst TN11 8HD Tonbridge
Trustees and Corporate Directors	Keith Clark (Chair) Colin Habgood (Treasurer) Sara Heinrich Caroline McLaughlin Jessica Oddy Stela Barcelos (from 8 November 2022) Polly Akhurst Mia Eskelund Pedersen (Company Secretary)
Co Executive Directors	Polly Akhurst Mia Eskelund Pedersen
Bankers	Santander UK Plc Bridle Road, Bootle Merseyside L30 4GB
Independent Examiners	Warner Wilde Chartered Certified Accountants 4 Marigold Drive, Bisley Surrey GU24 9SF
Website	www.amalaeducation.org

AMALA EDUCATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF THE CHAIR

2022-2023 was a pivotal year for Amala. We can chart very significant progress across the year in pursuit of our mission to empower young refugees through transformative education. However, as we reflect on this year's important milestones, the sobering reality of 28 million young people who are forcibly displaced, with an estimated 80% lacking access to educational opportunities, can only make us more determined to extend and deepen our impact.

This marked the second year of our three-year strategic plan, "A Launchpad to Scale". During the year, Amala concentrated on the three objectives that can help us lay the foundations for our goal of bringing transformational education to young refugees globally. The first objective, making our education programmes replicable, saw Amala doubling our reach. More students enrolled for our full Amala High School Diploma in Kenya and Jordan and the evidence from our pioneering groups of alumni has demonstrated the Diploma's impact and adaptability across different contexts. Meanwhile, collaborating with refugee and community-led organisations has enabled our shorter Changemaker Courses to extend our impact in countries such as Kenya, Jordan, Uganda and Greece.

A major focus was the pursuit of formal recognition for the education we provide. Amala is working towards accreditation from two of the leading agencies in the world of international schools, the Council of International Schools (CIS) and the New England Association of Schools and Colleges (NEASC). The second evaluation visit from these two bodies took place in 2022, paving the way for a rigorous 15-month self-study phase before a final evaluation visit in December 2023. This has been an enormous undertaking for a still-young organisation, and the process has been hugely important in helping us to understand what we are doing and the impact we can make. We are very different to the schools these accrediting agencies usually work with, and the Board is grateful for the commitment they have shown in recognising the importance of a bespoke education for refugee communities.

Our commitment to sustainable growth has been underlined by strategic investments in organisational capacity. New roles across operations, communications, fundraising, and education have strengthened our team's capabilities and preparedness for the next stages of Amala's development.

The Board deeply appreciates the commitment of our many supporters and funders, whose support has been vital to Amala's development. We now have both qualitative and quantitative evidence of the positive impact that an Amala education has on the lives of our learners. Behind the numbers there are inspiring personal success stories. Some of our alumni have progressed to higher education, others to employment and some to influential positions in their communities. What they have in common is a commitment to improving the lives of others through social entrepreneurship and community initiatives. As we enter the final year of our current strategic plan, Amala is steadfastly focussed on the future, gearing up to realise our long-term goal of using the power of education to enable young refugees to transform their lives, their communities and the world.



Keith Clark
Chair of the Board

AMALA EDUCATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES' REPORT

The trustees of Amala Education present their statutory report for the year 1 April 2022 - 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

Introduction

In 2022, the number of people forced to flee their homes because of persecution, conflict, violence, human rights violations and climate change reached an all time high: 108.4 million people now live in forced displacement worldwide, an increase of 19 million compared to the end of 2021 (UNHCR Global Trends Report 2022). An estimated 22 million displaced youths lack access to educational opportunities that provide them with the knowledge, skills and opportunities to improve their lives and thrive.

Mission and vision

Amala was established in 2017 with a bold mission to *use the power of education to transform the lives of refugees, their communities and the world*. Through designing and delivering high impact educational programmes and partnering with mission-aligned organisations, including refugee-led organisations, we aim to empower young refugees to turn their hopes into reality and play a key role in solving local and global challenges.

Amala designs and delivers transformative education programmes with a focus on the development of young people who are refugees or in other ways affected by conflict. Our long-term impact goals are to:

- 1) Enable young refugees to turn their hopes into reality
- 2) Ensure that refugees play key roles in solving local and global challenges
- 3) Contribute to achieving inclusive and quality education for all (Sustainable Development Goal 4) through Amala's unique model of education.

Amala's objectives, as set out in our governing document, the Articles of Association, are:

The advancement of education, in particular but not limited to facilitating access to education for refugees or those who have been affected by conflict, including through the provision of course material, learning support and delivery of teaching through technology and distance learning.

AMALA EDUCATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Strategic Plan - Launchpad to Scale

Amala believes that all young people should have access to high quality learning that enables them to thrive. Our long term ambition is to make Amala's programmes available to any young person in our target group who wants and needs to access them. With the approval of Amala's first three year strategic plan in 2021, we set out three key aims to help us realise this long-term ambition:

1. Make Amala's education programmes replicable

Through Amala's programmes, refugees can access high quality learning that fosters the development of agency. Our first strategic aim is to improve and streamline our programmes so that they can be replicated and provide greater access to many more young refugees.

2. Become a widely-recognised education provider

Amala seeks to expand opportunities for education, work and entrepreneurship to students who have taken part in our programmes. Our second strategic aim is to raise our profile and recognition amongst governments, workplaces and further education providers. A key focus is pursuing international accreditation.

3. Build organisational capacity to accelerate growth

A foundation for future success is an effective organisation, and our third strategic aim is to build organisational capacity, in particular around internal systems, technology and fundraising to support growth.

The financial year from 1 April 2022 - 31 March 2023 was the second year of the strategic plan.

Objectives for 2022/2023

This year, Amala focused on three key objectives:

- Work towards achieving accreditation with Council of International Schools (CIS) and New England Association of Schools and Colleges (NEASC) through the 15 month self-study process
- Expand access for refugee youth in Kenya and Jordan by increasing our reach to 1,250 refugee youths across all of our programmes
- Facilitate future growth by establishing essential new roles, including a Communications Coordinator and a Fundraising Coordinator.

Activities

Expanding access to the Amala High School Diploma

A major milestone was achieved with the graduation of Amala's first cohort of the Amala High School Diploma in Kakuma Refugee Camp. It was a joyous occasion where the students' perseverance and achievements were celebrated by the whole community.

AMALA EDUCATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

We expanded the reach of the Amala High School Diploma. 125 new students embarked on their educational journey with 50 new students starting at our centre in Amman, Jordan and 75 in Kakuma Refugee Camp, Kenya.

Beyond offering a second chance for young refugees to complete their secondary education, the Amala High School Diploma serves as a catalyst for positive change. Throughout the 15-month programme, students not only gain academic knowledge but also develop competencies to solve local and global problems. We see evidence of this in the diverse pathways that students embark on once they have graduated: 20% pursue higher education (which jumps to 40% two years after graduation), 40% enter the workforce, and 42% initiate impactful projects. Additionally, 44% dedicate their time to work, volunteering, or organisations with a social impact focus.*

Among those in higher education, notable institutions which have admitted Amala High School Diploma alumni include the University of Prince Edward Island (Canada), University of the People (online), Luminus Technical University College (Jordan), and Southern New Hampshire University (US/Kenya). Others have been selected for fellowships such as the Kofi Annan Changemaker Programme, UNESCO Global Youth Community, and UNICEF Youth on the Move Fellowship.

Our alumni are actively contributing to social impact through pursuing internships and work with organisations like the Jordan River Foundation, UNICEF, UNHCR, Mosaik, and the Norwegian Refugee Council. Many have also set up their own entrepreneurial initiatives such as the Youth for Peace Initiative; New Horizons (youth training in Jordan); Scrap, a sustainability-focused start-up which recently obtained seed funding from the European Union; an education-focused start-up, ScholaScope, which received acclaim by winning the start-up of the year in Jordan; Girl Power, which focuses on women's empowerment and whose founder was awarded the prestigious Amahori Scholarship and Fly Bring Smile, a new community-based organisation in Kakuma Refugee Camp.

Rachael Sears, Vice President at Southern New Hampshire University (SNHU), emphasises the transformative impact of Amala's programme, stating, "Amala's program prepares students with the skills that they need to become critical thinkers, self-advocates, and valued participants in our higher education community. Amala's work supports their students along the pathway to a life of opportunity and choice." The diverse and impactful journeys of our alumni exemplify the success and effectiveness of Amala's educational approach.

*Most alumni pursue more than one pathway after graduation, and these numbers therefore do not add up to 100%.

Rapid growth in Changemaker Courses

Amala's Changemaker Courses empower youth affected by crises, fostering a sense of agency and equipping them with skills that not only enhance their individual lives but also contribute to the improvement of their communities. These courses cover diverse themes such as Social Entrepreneurship, Peacebuilding in your Community, Ethical Leadership, Economics for Positive Change and Powerful Narratives. While the standard duration for Changemaker Courses is ten weeks,

AMALA EDUCATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

their flexibility allows for adaptation to shorter or longer time frames based on specific needs and circumstances.

This year marked a significant expansion of our impact, doubling our reach to 45 courses delivered in collaboration with partners, a substantial increase from 27 courses in the previous year. The growth was also notable in the number of students reached, with 1,318 young refugees accessing the courses, representing a 120% increase from 595 in the prior year. This means Amala exceeded our target of reaching 1,250 students in total, as 1,443 students were enrolled across all of our programmes and locations.

This growth was made possible by the expansion of existing partnerships with refugee-led organisations in Kakuma Refugee Camp such as Kakuma Vocational Centre, Kalobeyi Initiative for Better Life (KI4BLI), Faulu Productions, and URISE, as well as new partnerships with Youth Education and Development Association (YEDA), House of Hope, and Refugee and Host Resilience Initiative (Rehori) which all ran Changemaker Courses in their communities for the first time. This year, we returned to Uganda for the first time since 2020 through a new partnership with the refugee-led organisation USSURC. Excitingly, our initiatives reached new locations in Greece through partnerships with HRC Volos, Echo Hub, and InterEuropean Human Aid Association, and we also trained 46 educators from other organisations to deliver agency-based transformational learning through a new partnership with the Emergence Foundation.

Reflecting on Amala's impact, Samuel Binja, Director of KI4BLI, attests, "*Amala has shifted the power to many refugee-led organisations to serve as many refugees as possible. There is a huge gap that Amala is filling in the refugee community and in the education space.*" This testament underscores the transformative role Amala plays in empowering communities and providing young refugees from different backgrounds with transformational education.

Changemaker Foundation Programme in partnership with UWC and its partner Rise

Amala's Changemaker Foundation Programme aims to support secondary school students, aged 15-17, to drive positive change within their communities. The programme is funded by Rise, a global talent programme that finds promising young people and supports them for life, and is implemented in collaboration with UWC (United World Colleges).

Building on the success of the first and second cohorts of the programme, we launched a new cohort in Kakuma Camp and also expanded it to Jordan for the first time. Throughout the initiative, students take a course on Social Entrepreneurship and are guided to participate in the Rise Global Challenge, where they craft projects aimed at benefiting their communities.

In Kakuma, three students became Rise finalists, one secured a scholarship to UWC, and, excitingly, one student in Jordan became a Rise Winner in the summer of 2023. As a winner, she will receive a lifetime of support and opportunities to support her in serving others.

AMALA EDUCATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Partnership with the Raspberry Pi Foundation: launch of a new course using online digital technologies to make change.

We entered a new collaboration with the Raspberry Pi Foundation and developed the course *Using Online Technologies to Create Change*, marrying our agency-based educational approach with Raspberry Pi's expertise in teaching technology and digital literacy to create a course that would be relevant and meaningful to learners in Kakuma Refugee Camp. The course builds students' foundational knowledge of computing, introduces them to web development and culminates in a presentation to show their work.

Using various forms of media and design, students demonstrated their creativity and new knowledge, with many creating websites as part of their projects aimed at addressing community issues. A student shared insights from their experience, saying, "I used to think technology was all about research and that's it, but I came to realise technology can make you come up with beautiful things and it can make you more creative than you ever thought." The collaborative efforts with Raspberry Pi will extend to include new learners in Kakuma next year.

Pursuing international accreditation

In alignment with our strategic aim of becoming a widely recognised education provider, Amala has actively pursued international accreditation from CIS and NEASC. The process of obtaining accreditation is rigorous and takes three years, and has been a key focus for Amala since we started the journey towards accreditation in 2021.

At the time of publication of this report, we are in the final stage of the three year process to obtain accreditation: we have undertaken the so-called self-study process and completed the team evaluation visit. Amala's global team, as well as teams in Kenya and Jordan are actively participating and addressing recommendations made by the accreditation agencies earlier in the process, focusing on the improvement and expansion of our learning centres in Kakuma and Amman. Simultaneously, we are strengthening Amala's Safeguarding Policy and practices in response to recent growth and enhancing our Facilitator Development Programme to further improve learning outcomes for all students.

The accreditation process is serving as a valuable learning opportunity, allowing us to establish even stronger foundations for Amala and prepare for future growth.

Growth and improvement of learning centres

In Kakuma, we secured funding for the construction of three new classrooms which were completed in July 2023. These upgraded spaces not only offer a cool and comfortable atmosphere for students to concentrate on their studies but also ensure that students have the space to come and study and use laptops outside of class.

AMALA EDUCATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

In Amman, we moved to a new and larger space in the lively Al Weibdeh neighbourhood. The move means that we can serve more students every week and the larger classroom and common rooms provide a richer learning experience for students.

Growth and development for the Amala team

To enhance Amala's effectiveness, recognition and fundraising efforts, new important roles were put in place, including a Fundraising Coordinator, Communications Coordinator and People, Culture and Operations Coordinator. Furthermore, alumni have enthusiastically joined our team as Learning Facilitators and role models to our current students.

In tandem with this, the introduction of Learning Lead roles on both our sites in Jordan and Kenya signifies our commitment to supporting facilitator development and ensuring a continual enhancement of learning practices and student outcomes.

These strategic additions to our team underscore Amala's dedication to creating a supportive and dynamic environment for both students and facilitators alike and helps us lay crucial foundations for future growth.

Fundraising and support

The trustees would like to express their immense gratitude to the donors who have generously supported Amala's work in the last year. In particular, we would like to thank the Allen & Overy Foundation, British & Foreign Schools Society, Eric and Wendy Schmidt Fund for Strategic Innovation, Emergence Foundation, Forrester Family Fund, Horizon Foundation, Kahane Foundation, Partners in Equity, Raspberry Pi Foundation, Tenacre Foundation, UWC International and the individual and anonymous donors who have also made generous contributions that have enabled Amala's work and impact to happen.

We would also like to thank CIS and NEASC for their invaluable contribution to our work and mission.

The trustees would like to express sincere thanks to the dedicated partners and volunteers who are essential to our work and without their support, Amala would be unable to fulfil its mission of using the power of education to transform the lives of young refugees, their communities and the world.

Looking ahead - plans for next year

The 2023/2024 year will be the last in Amala's three year strategic plan, Launchpad to Scale. In this year, we will continue to focus on growing our reach and impact as well as strategic planning for 2024 and beyond.

1. *Make Amala's education programmes replicable*

We will extend our impact by reaching at least 1,900 new students enrolled on the Amala High School Diploma and on Changemaker Courses across Amala's two sites and with partners. Concurrently, we

AMALA EDUCATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

are dedicated to preparing for future scale by developing a replicable model for the High School Diploma.

2. Become a widely recognised education provider

Our primary focus will revolve around securing international accreditation from CIS and NEASC. We are actively progressing towards the final stage of team evaluation, with the goal of obtaining accreditation in early 2024.

We will also work directly with students and alumni to forge pathways to new opportunities through strategic partnerships with higher and further education institutions in Jordan, Kenya and internationally as well as opportunities for internships and dignified employment.

Additionally, we will seek to have Amala represented in key global fora focused on refugee education and education in emergencies, and advocate for increased access to transformational education for young refugees.

3. Build organisational capacity to accelerate growth

In 2023/2024, we will focus on increasing Amala's visibility and funds raised through capacity building in our fundraising and communications functions to support the continued expansion of Amala programmes, as well as invest in the professional development of our staff and technology ensuring we are well-equipped to continue to expand Amala's reach and impact in the years to come.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Identity and constitution

Amala was founded in 2017 and is a registered charity in England and Wales, Charity Registration Number 1181373 and a Company Limited by Guarantee, Company Registration Number 10671722.

Amala's constitution is its Articles of Association, the current version of which is dated 7 September 2023.

Governance and management

Amala's Board of Trustees elected one new member in the past year and there are now eight members. The Board has one sub-committee, the Personnel and Remuneration Committee which comprises three trustees. The six non-executive trustees give their time freely and receive no remuneration. Trustees are required to disclose and register all relevant interests at Board meetings.

Trustees share a deep commitment to Amala's mission and purpose and are drawn from different backgrounds to bring diverse backgrounds, experiences and skill sets to manage the organisation responsibly and enable it to fulfil its objectives. New trustees with relevant expertise are elected to the Board by existing trustees. Upon election, new trustees are inducted and briefed on their governance role, the organisation's guiding principles, objectives, policies, work and strategy.

AMALA EDUCATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

In 2022/2023, the Board of Trustees met four times. Three meetings were held virtually, and one meeting was held in-person in London. Key issues discussed by the trustees during the year included strategy, organisational development, fundraising and financial sustainability, finance and budget, safeguarding, performance and risk management. The Board also approved an updated Theory of Change for the organisation.

Day to day management

The day-to-day management of the charity is delegated to the two Co-Executive Directors who are also trustees. The two Co Executive Directors are only remunerated for their work as members of staff, and their continued trusteeship is reviewed on an annual basis.

Risk management

The Amala Board of Trustees regularly reviews the risks that Amala is exposed to, considers how to mitigate them and puts adequate controls in place. This year, the risk analysis identified three principal risk areas:

1. Income / funding: Amala has set ambitious goals for impact which rely on successful fundraising in order to be fulfilled. If we were not successful in securing the necessary funding, it could result in not being able to fulfil the organisation's strategic objectives. To mitigate this risk, the organisation has allocated resources to hire a dedicated Fundraising Coordinator to increase our capacity to raise new funds and develop new income streams.
2. Programmes: Amala works in low resource environments and proudly hires young refugees and conflict-affected youth, including our alumni, to lead and facilitate Amala programmes. Most do not have a teaching qualification, however we have dedicated resources at all levels of the organisation to run and improve a Facilitator Development Programme that gives facilitators the knowledge, skills and competencies to deliver effective learning for all students.
3. External: Government regulations and priorities regarding displaced people in the countries where Amala work can change rapidly. Hostility towards refugees in the host country or conflict in the countries or regions that we work in also poses an external threat to Amala's programmes. We continually monitor the situation and have created response plans to ensure ways that students can continue to learn with Amala even if the local situation changes.

Public Benefit Statement

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's vision, mission and objectives and in setting its objectives and policies and planning activities for the year.

Amala's activities are of public benefit because the organisation provides educational programmes free-of-charge to young people who are displaced or affected by conflict who have no or limited access to high quality education.

Our educational programmes enable participants to develop their sense of agency, have an increased sense of wellbeing and purpose and improved access to further opportunities. Furthermore, as the

AMALA EDUCATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

number of refugees continues to rise year on year, Amala is working towards creating a scalable model to provide increasing numbers of conflict affected youth with high quality education at upper secondary level.

Safeguarding

Amala is committed to the protection of children and young people, and has developed a comprehensive Safeguarding and Welfare Policy and Team Code of Conduct that is implemented across the organisation to ensure that children and young people are protected from harm. The Policy sets out how all members of Amala's team (employee, consultant, volunteer or representative) and all Amala students should conduct themselves in their interactions with children and young people.

The trustees receive a safeguarding update at each board meeting, and monitor effective continuous implementation of the Safeguarding and Welfare Policy and strengthening of Amala's safeguarding practices. No safeguarding issues passed the threshold requiring the active involvement of the Amala Global team..

The Amala Safeguarding and Welfare Policy is reviewed annually and approved by the Board of Trustees, and is published on our website alongside other key safeguarding procedures and documentation.

Remuneration

The Personnel and Remuneration Committee is responsible for setting the salaries of the Co-Executive Directors and for reviewing the salaries of other team members.

FINANCIAL REVIEW

Activities and results

The financial results for the year are set out in the Financial Report. In the year, the charity's income was £722,283 compared with £350,744 last year. Unrestricted income for the year was £50,105.

Total expenditure for the year was £533,218 of which £490,522 was restricted. The majority of expenditure was for programme implementation, educational and organisational development.

The net surplus for the year totalled £189,045, constituting a restricted surplus of £182,964 and an unrestricted a surplus of £6,081.

AMALA EDUCATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Reserves Policy

It is the policy of the charity that unrestricted funds, including designated funds at the discretion of the Board, should be maintained at a level of six months of unrestricted budgeted expenditure.

As of 31 March 2023, total unrestricted funds were £132,183. This represents in excess of six months to the current year's unrestricted budgeted expenditure. The trustees consider that reserves at these levels will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Going concern

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have a reasonable expectation that Amala has adequate resources to continue to operate the next year. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

The Trustees' report was approved by the Board of Trustees



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Keith Clark
Trustee

Dated: 22 December 2023

AMALA EDUCATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AMALA EDUCATION

I report to the trustees on my examination of the financial statements of Amala Education (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

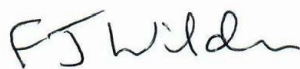
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: .22 December 2023

AMALA EDUCATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Income from:						
Donations and legacies	3	50,105	672,158	722,263	23,804	350,744
Expenditure on:						
Raising funds	4	27	3,785	3,812	-	2,141
Charitable activities	5	42,669	486,737	529,406	37,299	268,984
Total expenditure		42,696	490,522	533,218	37,299	271,125
Net incoming resources before transfers		7,409	181,636	189,045	(13,495)	79,619
Gross transfers between funds		(1,328)	1,328	-	-	-
Net income for the year/ Net movement in funds		6,081	182,964	189,045	(13,495)	79,619
Fund balances at 1 April 2022		126,102	229,160	355,262	139,597	275,643
Fund balances at 31 March 2023		132,183	412,124	544,307	126,102	355,262

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AMALA EDUCATION

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		31,720		1,180
Current assets					
Debtors	11	20,648		32,175	
Cash at bank and in hand		766,790		354,727	
		<u>787,438</u>		<u>386,902</u>	
Creditors: amounts falling due within one year	12	<u>(274,851)</u>		<u>(32,820)</u>	
Net current assets			512,587		354,082
Total assets less current liabilities			<u>544,307</u>		<u>355,262</u>
Income funds					
Restricted funds	14		412,124		229,160
Unrestricted funds			132,183		126,102
			<u>544,307</u>		<u>355,262</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on ~~22/12/2023~~.


Colin Habgood (Doc: 75-1022-12-04 GMTv1)
C Habgood (Treasurer)
Trustee

Company registration number 10671722

AMALA EDUCATION

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	18		448,217		92,412
Investing activities					
Purchase of tangible fixed assets		(36,154)		(946)	
Net cash used in investing activities			(36,154)		(946)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			412,063		91,466
Cash and cash equivalents at beginning of year			354,727		263,261
Cash and cash equivalents at end of year			<u>766,790</u>		<u>354,727</u>

AMALA EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Amala Education is a private company limited by guarantee incorporated in England and Wales. The registered office is Garden Cottage, Walters Green Road, Penshurst, Tonbridge, Kent, TN11 8HD. Amala Educaion is also a registered charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are generally recognised on receipt. Other donations are generally recognised once the charity has been notified. Where the donation has performance conditions which are unmet or requires that the related expenditure is deferred, then the income is deferred. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

AMALA EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

There is a de minimus value for capitalisation of £250.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

AMALA EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

AMALA EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	50,105	395,470	445,575	20,104	148,495	168,599
Grants receivable	-	276,688	276,688	1,500	178,445	179,945
Donated goods and services	-	-	-	2,200	-	2,200
	<u>50,105</u>	<u>672,158</u>	<u>722,263</u>	<u>23,804</u>	<u>326,940</u>	<u>350,744</u>
Donations and gifts						
C Habgood & J Longson	5,000	-	5,000	5,000	-	5,000
Partners in Equity	-	360,000	360,000	-	120,000	120,000
Mr and Mrs Miyakoshi	16,500	27,500	44,000	-	12,500	12,500
C and I McLaughlin	10,000	-	10,000	-	-	-
St Joseph's Institution International Ltd	-	3,324	3,324	-	-	-
Other	18,605	4,646	23,251	15,104	15,995	31,099
	<u>50,105</u>	<u>395,470</u>	<u>445,575</u>	<u>20,104</u>	<u>148,495</u>	<u>168,599</u>

AMALA EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

(Continued)

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Grants receivable for core activities						
Edit Mills Charitable Trust	-	-	-	-	5,000	5,000
Kahane Foundation	-	61,338	61,338	-	2,500	2,500
Emergence Foundation	-	10,000	10,000	-	10,000	10,000
MSN Fund	-	-	-	-	5,000	5,000
Allen & Overy Foundation	-	55,000	55,000	-	50,000	50,000
Theirworld	-	-	-	-	8,000	8,000
UWC RISE - Schmidt Futures	-	-	-	-	36,009	36,009
Horizon Foundation	-	22,025	22,025	-	5,000	5,000
British & Foreign School Society	-	11,025	11,025	1,500	20,000	21,500
Tenacre Foundation	-	19,407	19,407	-	-	-
Raspberry Pi	-	55,950	55,950	-	-	-
Eric & Wendy Schmidt Fund for Strategic Innovation	-	7,943	7,943	-	-	-
Forrester Family Fund	-	34,000	34,000	-	-	-
Other	-	-	-	-	36,936	36,936
	-	276,688	276,688	1,500	178,445	179,945

Other

The charity received £15,000 (2022: £5,000) from trustees / related parties without conditions.

4 Raising funds

	Unrestricted funds	Restricted funds	Total	Restricted funds
	2023	2023	2023	2022
	£	£	£	£
<u>Fundraising and publicity</u>				
Advertising	25	-	25	93
Other fundraising costs	2	3,785	3,787	2,048
Total for year ended 31 March	27	3,785	3,812	2,141

AMALA EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

	2023 £	2022 £
Staff costs	153,862	88,263
Depreciation and impairment	5,614	339
Programme delivery	268,093	167,073
IT subscriptions and learning software	10,654	7,345
Other staff costs	1,416	2,331
Course costs	3,110	-
Repairs, renewals and small equipment	1,485	696
Rent	857	1,033
Insurance	648	-
Consultants, other than facilitators	74,941	-
	<u>520,680</u>	<u>267,080</u>
Share of support costs (see note 6)	5,480	560
Share of governance costs (see note 6)	3,246	1,344
	<u>529,406</u>	<u>268,984</u>
Analysis by fund		
Unrestricted funds	42,669	37,299
Restricted funds	486,737	231,685
	<u>529,406</u>	<u>268,984</u>

6 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
General expenses	5,480	-	5,480	560	-	560
Independent Examiner	-	1,362	1,362	-	1,344	1,344
Board and governance	-	1,884	1,884	-	-	-
	<u>5,480</u>	<u>3,246</u>	<u>8,726</u>	<u>560</u>	<u>1,344</u>	<u>1,904</u>
Analysed between						
Charitable activities	<u>5,480</u>	<u>3,246</u>	<u>8,726</u>	<u>560</u>	<u>1,344</u>	<u>1,904</u>

AMALA EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Trustees

Two trustees (2021: Two) received remuneration as disclosed in note 14.

8 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	4	3
	<u>4</u>	<u>3</u>
Employment costs	2023	2022
	£	£
Wages and salaries	141,666	83,667
Social security costs	10,890	3,886
Other pension costs	1,306	710
	<u>153,862</u>	<u>88,263</u>
	<u>153,862</u>	<u>88,263</u>

Key management personnel is defined as the senior management team, The total remuneration of key management personnel in the period was £102,158 (2022: £63,012). This includes employer's pension and national insurance contributions after allocation of employer's allowance.

There were no employees whose annual remuneration was more than £60,000.

9 Donated goods, facilities and services

No donated goods and services were received during the year (2022: £2,200).

AMALA EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Tangible fixed assets

	Computers £
Cost	
At 1 April 2022	1,806
Additions	36,154
At 31 March 2023	<u>37,960</u>
Depreciation and impairment	
At 1 April 2022	626
Depreciation charged in the year	5,614
At 31 March 2023	<u>6,240</u>
Carrying amount	
At 31 March 2023	<u>31,720</u>
At 31 March 2022	<u>1,180</u>

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	20,000	20,000
Prepayments and accrued income	648	12,175
	<u>20,648</u>	<u>32,175</u>

12 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		4,468	6,271
Deferred income	13	260,000	22,500
Other creditors		5,093	2,705
Accruals		5,290	1,344
		<u>274,851</u>	<u>32,820</u>

13 Deferred income

	2023 £	2022 £
Other deferred income	260,000	22,500

AMALA EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	260,000	22,500
	<u>260,000</u>	<u>22,500</u>
Movements in the year:		
Deferred income at 1 April 2022	22,500	-
Released from previous periods	(22,500)	-
Resources deferred in the year	260,000	22,500
	<u>260,000</u>	<u>22,500</u>
Deferred income at 31 March 2023	<u>260,000</u>	<u>22,500</u>

AMALA EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Curriculum development	2,955	-	-	(2,955)	-	-	-	-	-
Amala High School Diploma Kenya	90,861	56,935	(87,189)	-	60,607	74,407	(87,481)	-	47,533
High School Diploma British	-	-	-	-	-	11,025	(6,906)	-	4,119
Courses in Greece	-	23,000	(21,220)	-	1,780	12,200	(12,564)	553	1,969
Changemaker course in Kakuma Camp, Kenya	6,316	5,000	(9,124)	-	2,192	94,896	(30,974)	775	66,889
Foundations Changemaker Programme Jordan	-	5,495	(103)	-	5,392	7,943	(12,548)	-	787
Amala High School Diploma Jordan	18,535	68,000	(72,810)	2,955	16,680	84,187	(89,123)	-	11,744
UWC Amala Changemaker Foundations Programme Kenya	17,379	36,010	(30,880)	-	22,509	-	(22,509)	-	-
Organisational Development	-	120,000	-	-	120,000	360,000	(209,626)	-	270,374
Fundraising coordinator	-	12,500	(12,500)	-	-	27,500	(18,791)	-	8,709
	<u>136,046</u>	<u>326,940</u>	<u>(233,826)</u>	<u>-</u>	<u>229,160</u>	<u>672,158</u>	<u>(490,522)</u>	<u>1,328</u>	<u>412,124</u>

AMALA EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Restricted funds

(Continued)

High School Diploma Kenya

To run Amala's transformative High School Diploma for out of school refugee youth in Kakuma Refugee Camp, Kenya.

Courses in Greece

To enable access to transformative educational programmes for refugee youth in Greece.

Courses in Jordan

To enable access to transformative educational programmes for refugee youth in Jordan

Chanegmaker courses in Kakuma Camp, Kenya

For running Amala courses in Kakuma Camp, Kenya.

High School Diploma Jordan

To run Amala's transformative High School Diploma for out of school refugee youth in Amman, Jordan.

UWC Amala Changemaker Foundations Programme Kenya

To design and implement a Changemaker Foundations Programme for young refugees in Kakuma Camp, Kenya in collaboration with UWC International and their partner Rise.

Foundations Changemaker Programme Jordan

To run a Changemaker Foundations Programme for refugee adolescents in Amman, Jordan and Kakuma Refugee Camp, Kenya to prepare them to apply to the global talent programme Rise and other opportunities.

Fundraising Coordinator

Funding for fundraising coordinator salary and capacity building.

Organisational Development

Partners in Equity funding for capacity building and building a launchpad to scale.

AMALA EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	31,720	-	31,720	1,180	-	1,180
Current assets/ (liabilities)	100,463	412,124	512,587	124,922	229,160	354,082
	<u>132,183</u>	<u>412,124</u>	<u>544,307</u>	<u>126,102</u>	<u>229,160</u>	<u>355,262</u>

16 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	102,158	63,012

Two trustees (2022: Two) receive remuneration from the charity as disclosed above. This is permitted by the Articles of Association and is not in respect of trustee duties.

17 Future Funding

One of the members of the trustee board, C Habgood, has pledged a donation of £50,000 with the following aims:

1. To demonstrate increased Board support for Amala.
2. To increase restricted reserves.
3. To be matched one-for-one by other unrestricted donations.

18 Cash generated from operations

	2023 £	2022 £
Surplus for the year	189,045	79,619
Adjustments for:		
Depreciation and impairment of tangible fixed assets	5,614	339
Movements in working capital:		
Decrease/(increase) in debtors	11,527	(12,175)
Increase in creditors	4,531	2,129
Increase in deferred income	237,500	22,500
Cash generated from operations	<u>448,217</u>	<u>92,412</u>