

The Andrew Lees Trust

Legal & administrative details

For the year ended 30 September 2016

Status

The organisation is a charitable company limited by guarantee, incorporated on 19 August 1998 and registered as a charity on 20 May 1999

Company number

03618189

Charity number

1075592

Governing document

Memorandum and Articles of Association

Registered office

37 Rushey Green
Catford
London
SE6 4AS

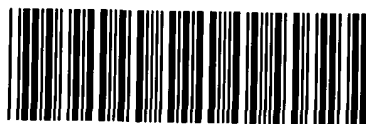
Operational address

204 Brecknock Road
London
N19 5BG

Trustees

Prof. C A Orengo
Ms M E Taylor
Ms Vola Parker
Mr A Long
Ms Rosalba Leonelli
Mr Tim Clarke

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COMPANIES HOUSE

Report of the Trustees

Director Ms Yvonne Orengo

Company Secretary Mr J B Parker

Bankers The Co-operative Bank plc
PO Box 250
Delf House, Southway
Skelmersdale
Lancs
WN8 6WT

Solicitors Parker Arrenberg Dawson &
Cobb
77/79 Rushey Green
Catford
London
SE6 4AF

Andrew Lees Trust

Report of the Trustees

For the year ended 30 September 2016

Herewith the Trustees present their report and the audited financial statements for the year ended 30 September 2016.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities (issued in March 2005).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Andrew Lees Trust is a company limited by guarantee and governed by its Memorandum of Association (as amended in March 1999 and again, recently in June 2016) and Articles of Association (July 1998). It was also registered as a charity by the Charity Commission in May 1999.

Recruitment and appointment of new Trustees

As set out in the Articles of Association trustees shall not be less than three nor more than five unless increased by Special Resolution of the company in a General Meeting.

The first trustees are not subject to a fixed term of office and shall not be required to retire. Further trustees may be appointed in addition to the first trustees or to fill a casual vacancy and shall be subject to rotational retirement. One third of these trustees must retire at each annual general meeting but may offer themselves for reappointment.

The trustees will prepare a notice giving the particulars of the person recommended for appointment or reappointment; this notice would be required to be included in the company's register of trustees.

The trustees may appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee provided that the appointment does not cause the number of trustees to exceed any number fixed by or in accordance with the Articles as a maximum number of trustees.

Prospective trustees are briefed on their future duties and liabilities, the legal and ethical framework within which the Trust operates, including the expectations of the Charity Commission and the standards and principles of the Trust, and the nature of the Trust's projects and vision.

The company may by ordinary resolution appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee and may also determine the rotation in which any additional Trustees are to retire.

Subject to the provisions of the Companies House Act 1985 and to Clause 5 of the Memorandum, the Trustees may appoint one or more of their number to the unremunerated office of managing director or to any other unremunerated executive office under the company. Any such appointment may be made upon such terms as the Trustees determine.

Induction and training of Trustees

An orientation/induction period is provided to Trustees in order for them to familiarise themselves with the charity and the context in which it operates. Trustees are again briefed on their legal and ethical responsibilities as well as personal liability for the financial affairs of the Trust (under Company and Charity law). Additionally, the Trustees are briefed on:

- the operational framework of the charity (Memorandum and Articles of Association);
- the current financial situation of the charity (as published in latest accounts, auditors' report and reports to principle stakeholders);
- an explanation of the decision-making processes;

Report of the Trustees

- the human and material resources available to the Trust (including a personnel diagram);
- ongoing projects and personnel (including the latest annual report);
- the strategic long term plans for the charity.

Organisational structure

The charity is currently administered by a board of three Trustees. The Trustees (who are also directors of the Andrew Lees Trust for the purposes of Company Law) come from a variety of different professional backgrounds but all have some tie to Madagascar and/or to the ethos of the Andrew Lees Trust (ALT). All three of the current Trustees knew Andrew Lees and his work.

Executive management and oversight is assured by the Trustees through management meetings in the UK. The Trust has operated on a virtual basis over the last six years, and the programmatic scope has been reduced (ie projects are now implemented by ALT's independent partner in Madagascar, Andry Lalana Tohana [ALT Mg]). Consequently liability of the Trust and its Trustees has been significantly reduced, and the number of meetings now reflect that situation: meetings are currently twice per year attended by the Trustees and the Director.

The Director manages all administrative matters of the Trust from her home office and continues to supply regular updates to Trustees outside of the bi-annual Trustee meetings.

There are currently no salaried staff employed by the Trust and all work is done on a voluntary basis thereby reducing running costs in the UK to the absolute minimum and maximising efforts and resources to benefit Madagascar and the local partner NGO Andry Lalana Tohana.

All major strategic and policy decisions concerning the charity are taken by the Board of Trustees.

Delegation of Responsibility

Yvonne Orengo is the Director of ALT, appointed by the Trustees in January 2006 after seven years as Country Director in Madagascar. Ms Orengo continues to oversee the day-to-day operations of the charity and acts as mentor and Technical Advisor to Andry Lalana Tohana (ALT Mg) in Madagascar; she also provides oversight to any projects ALT UK delivers in partnership with ALT Mg.

The Director ensures the charity delivers the services specified and performance indicators approved by funders are met. Ms Orengo is working for the Trust on a voluntary basis (subject to grants/financial resourcing).

In the reporting year ALT UK had no funded projects in partnership with ALT Mg. ALT UK has continued to provide ALT Mg with mentoring and technical assistance for its projects as requested and as per the current strategic plan. The ALT Director continued to provide technical support to ALT Mg as requested.

Report of the Trustees

The Director gives approximately two days each month to maintain the administrative and communications functions of the charity, assist with fundraising /proposal writing funds for Andry Lalana Tohana and provide mentoring and technical advice to the Malagasy NGO.

ALT has reduced its financial and other liabilities in southern Madagascar. The ALT office in London was closed in October 2010 and the ALT archives are now housed at 204 Brecknock Road, London N19 5BG.

The overall operations, business phone (for calls to Madagascar) and daily administrative files are managed out of the Director's home office at 26a Newton St Loe, Bath BA2 9BX. Banking and statutory Charity Commission correspondence is managed via this office and the Brecknock Road address.

Related parties and partner organisations

ALT believes in creating partnerships at local and national level and shares project methodologies and lessons learnt to maximise the synergy of development work in the region and benefits to the target populations.

In 2010 ALT completed its strategic vision of handing over its assets and know-how to its local partners and to its Malagasy colleagues who have set up their own local Malagasy NGO, Andry Lalana Tohana (ALT Mg). ALT Mg has since 2009 been running its own development programme in southern Madagascar, and is now ALT (UK)'s main strategic partner in the south and the principal beneficiary of ALT's actions and strategy.

ALT Mg maintains local partnerships in the south of the island with key NGOs, service providers, local authorities as well as national agencies and Ministries.

The Trust's Director, Yvonne Orengo, is the sister of Prof. Christine Orengo, a Trustee of the Charity.

Risk Statement

The major risks to which the trust is exposed, as identified by the Trustees, have been reviewed and systems established to mitigate those risks. Because ALT has completed its direct programme implementation and strategic vision in Madagascar, risks have been greatly reduced. Liabilities in the field are now zero as there are no salaried staff, offices or current capital investments under ALT UK auspices.

All project and general bank accounts are closed in Madagascar. UK international banking accounts have also been closed. Vehicles have been transferred into ownership of Andry Lalana Tohana in Madagascar.

Report of the Trustees

UK operations are now virtual with some small support from the Director's home office. Overheads have been reduced to minimal levels and there are no staff or contractor contracts.

ALT Mg now has full liability for its own programme in Madagascar.

A key element in the management of financial risks to the organisation has been the setting up of a reserves policy; this policy is reviewed by the Trustees at appropriate intervals.

OBJECTIVES AND ACTIVITIES

As a result of strategic discussions between Board and Director in 2015, a decision was made to expand the Objects of the Trust in order to 1) better reflect its main activity eg capacity building and 2) enable it to share its lessons to communities outside southern Madagascar and beyond ie in other countries.

The original Objects of the Trust set out in ALT's Memorandum of Association in 1999 state that the company's objects are the relief of the inhabitants of Madagascar who by reason of their social and economic conditions are in need of assistance by the promotion and/or support of educational and social projects, with special regard to the ecology, culture and sustainable development of Madagascar.

The new Objects as approved by the Charity Commission in June 2016 are:

(1) To develop the capacity and skills of socially and economically disadvantaged communities in Madagascar, and in other disadvantaged regions of the world, so they are better able to identify and meet their needs, and participate in their social, economic and environmental development in ways that improve their wellbeing and which promotes sustainable development by meeting the needs of the present without compromising the ability of future generations to meet their own needs. (2) To advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment of Madagascar, and other disadvantaged regions of the world, and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.

The strategic mission of the Trust

The Andrew Lees Trust (ALT) original mission statement commits the Trust to provide social and environmental development projects to empower local populations in southern Madagascar to increase their food security, alleviate poverty, and improve general standards of living. ALT also works to build capacity on a local level to build a growing base of local professionals who can undertake the work of identifying, creating and implementing development strategies and projects for the region.

Report of the Trustees

As it has fulfilled this mission over the past 21 years the new mission is being revised to reflect the new Objects clause, also wider concerns of sustainability and southern power, and is in the process of formalisation.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our current and future activities. In particular the board of Trustees consider how planned activities will contribute to the aims and objectives they have set.

The current focus is on strengthening and supporting the local partner ALT Mg in the delivery and development of their projects, which are designed to be inclusive and participatory. They focus on the most poor and marginalised and in particular those who are affected by regular and severe drought, bringing opportunities to improve food security and support family nutrition.

Strengthening the capacity of the Malagasy NGO ALT Mg specifically fulfills the Trust's empowerment mission as it enables Malagasy people to directly contribute to their local and regional development and to exemplify Malagasy ownership and leadership in sustainable solutions for development in southern Madagascar.

In this reporting year the Trust continued to assist the delivery of Village Voices project in the form of local ALT Mg's media training of FM radio stations towards increased civic engagement in public debate and democratic discourse for improved local governance. This project reinforces the empowerment and enfranchisement of the most poor and vulnerable in the region.

The following sections of this report highlight in more detail the benefits ALT brings to target populations in southern Madagascar.

ALT's Main Activity in the reporting period:

- 1. Mentoring and support of local partner ALT Mg**
- 2. Education and Advocacy about Madagascar**
- 3. Support of Local Education in S Madagascar**
- 4. Review of ALT strategy and forward vision**

1. Support the development of the Malagasy NGO

Andy Lalana Tohana (ALT Mg) is now a Malagasy registered NGO with independent sovereign status, its own Board of Directors and management team. The NGO was launched officially in October 2009 in Fort Dauphin when it began its first project with IFAD (International Fund for Agricultural Development) funding for the extension of sorghum reintroduction in Bekily, Androy, in October 2009. ALT Mg is constituted similarly to ALT UK and mirrors the ethical stance and the main purpose and objectives of ALT UK.

Report of the Trustees

During the reporting year the ALT UK Director provided technical advice and mentoring to the local ALT Mg Director. The Director speaks regularly to the local Director Mme Raharimanana. The exchange is designed to help discuss current challenges and constraints, and provide advice and support. It also helps to keep UK Trustees informed of the local contextual situation.

Additionally, this year the Trust sent undesignated funds to assist the Malagasy NGO to meet core costs while it waited for other funding to come on stream. The funds were sent to enable the Director to use as she saw fit to protect, secure and or advance the work of the Malagasy NGO. The funds were used to meet cash flow payments on rent, electricity, phone and other running costs pending payment of contracted tranches from the FAO in the current food security project that is being delivered by ALT Mg in partnership with the UN in the south.

The Director also liaises with volunteers, partners, consultants and researchers in Madagascar and beyond who are positioned to assist the Malagasy team or provide other important contextual information that supports the work and interests of the Trust.

2. Education and Advocacy

The Trust has maintained its education and advocacy work to promote awareness about communities in southern Madagascar.

In particular the Director wrote a chapter on the Trust's approach to using media for development in southern Madagascar and the impact of that work in assisting women's empowerment for sustainable development. The chapter appears in a book published on behalf of Friends of the Earth, entitled: "Why Women Will Save The Planet" by Zed Publications.

The Director participated in the launch of the book in FoE London and also at its European Brussels Office where she joined a platform of women activists and advocates to discuss women's role in sustainable development and environmental protection.

The Director has also given presentations about ALT 's work in Madagascar, the and local community and local challenges, to students at the University of Surrey and University of Bath..

3. Supporting Local Education

This year the Trust delivered over 400 books to the University in Ambovombe (CURA) in the region of Androy on the 9th March 2016.

Nearly twenty years ago ALT sent these books to help form a library at the Centre Ecologique Libanona (CEL) in Ft Dauphin, the Anosy Region, in order to support Malagasy students with their studies – especially with their environmental research and understanding. Sadly the CEL was closed down this year and ALT was keen to assure assets it had provided to the CEL remained with a local run and based Malagasy education institution.

4. Strategic Planning

The Director and Board of Trustees have worked over a number of months throughout the year to reflect on and review the current strategy and develop a forward vision – see also above in Objects and below in Achievements.

Current Operational Structure of ALT

ALT now 'Virtual' in the UK

The Trust is now fully 'virtual' with administrative functions managed on a voluntary basis by the Director from her home office.

The Trust continues to run a dedicated phone line and internet connection to communicate directly with Madagascar, and maintains a blog page with updates of project activity in Madagascar.

ALT UK provides financial and technical support to ALT Mg wherever possible. These activities are approved by Trustees and reported on a regular basis via email and Trustee meetings.

All ALT field projects are now implemented by ALT Mg with technical support and advice from the UK. This represents ALT UK's new grant making arrangement with ALT Mg under an international collaboration agreement which was renewed in 2012.

Staffing

ALT has no full time staff. The Director works on a voluntary basis and covers all administrative and management functions. Where funding allows, the Director is issued with a consultancy contract but this has not happened in this reporting period.

Grant making policy

The Trust does not have a grant making policy and has not issued grants to other organisations this year.

ALT Volunteers 2015-2016

The Trust is enormously grateful to the dedication, hard work and vital contribution of the volunteers who have assisted us through this period, including:

Peter Smart – continued maintenance of the ALT website.

Yvonne Orengo – for continued direction and management of ALT and for oversight and technical advice to ALT Mg.

ALT ACHIEVEMENTS AND PERFORMANCE

The principle activity of the Trust since October 2015 has been a dedicated period of internal reflection to review its current modality, its strategic plan and explore its future role, especially to review how it can expand on and share its lessons from its work in Madagascar since 1995.

In particular ALT's role as an organization that has successfully built capacity of its local team to professionally lead development action in Southern Madagascar, culminating in the delivery of ALT UK's responsible exit and sustainability strategy in Madagascar ie the birthing of the Malagasy NGO ALT Mg with the local team, and its ongoing development.

A strategy meeting was convened in October 2015 and a new strategy was proposed, then approved in November 2016. This led to a formal request to the Charity Commission to allow ALT to change its Objects clause – see above. This process was relatively slow in order to satisfy legal frameworks within which the Commission allows such changes to be made, and for the new scope to be approved. The new Objects were approved by the Charity Commission in June 2016.

Meanwhile the Trust recognized the recognition of two Trustees, Vola Parker and Rosalba Leonelli, and the resulting need to increase the numbers of Board members. It appointed a new Trustee, Tim Clarke, in February 2016. Unfortunately during the orientation period it became clear that ALT was still in a process of internal reflection on the forward strategy; the new Trustee agreed to step down to allow space for this process to advance (October 2016) and the Board suspended its further growth until such time as the organisation was ready to move forward. Vola Parker and Rosalba Leonelli remain advisers/supporters of the Trust and Ms Leonelli prepared the 2016-2016 Annual Financial Report.

FACTORS AFFECTING ACHIEVEMENTS AND PERFORMANCE

The political, social and economic environment in Madagascar continues to create severe challenges to ALT UK's local partner, ALT Mg. Additionally this year, ALT Mg's contractual obligations with the FAO for food security work in the south have been hindered by slow payment of funds; ALT Mg has struggled to maintain its operationality throughout these uncomfortable funding delays.

In this same period, the UK Director has been in full time study and therefore operating with reduced capacity to attend to the needs of ALT mg, to help raise funds or provide more sustained support to the Malagasy local Director. Additionally, internal processes of the Charity Commission to approve the new Objects clause, and constraints of time for face-to-face meetings of the ALT UK Board have slowed decisions and progress moving forward with the new strategic plan.

Report of the Trustees

Some funds held have not yet been utilised in the reporting period due to delayed decisions both in Madagascar and UK as both organisations have sought greater clarity on their needs and challenges moving forward, and in their future direction.

FINANCIAL REVIEW

ALT holds funds from Aldama Foundation and projected use of these funds has been delayed due to internal decision-making processes both in UK and Madagascar. In September ALT received permission to utilize the funds towards its new strategic direction and discussions with ALT Mg are ongoing as to how this is best realised in ways that can also assist their advancement and growth.

ALT UK has suspended any further fundraising on large grants or long-term commitments in Madagascar given the agreed strategy of hand over to ALT Mg. All fundraising efforts are focused on supporting proposal writing with/for Andry Lalana Tohana.

Currently, communications with Madagascar remain the Trust's largest annual financial outlay and essentially are considered a 'project cost' for the current ALT UK strategy of mentoring and supporting the Malagasy NGO Andry Lalana Tohana, its communities, partners and related consultants.

Reserves Policy

Trustees have a reserve policy in place. The policy remains current and the Trustees plan to maintain sufficient unrestricted (free) reserves to provide continuity of service provision. ALT has established a target level of unrestricted (free) reserves to provide for any unexpected shortfall in funding and as a financial buffer in times of cash flow difficulties. If the level of reserves falls below the required level, trustees will agree and implement an appropriate fundraising strategy according to existing needs.

Additionally, ALT may hold restricted funds in reserve as appropriate to the needs of the specific project in hand or proposed new initiative.

The actual reserves at 30th September 2016 were £9,300

Note: Figures have been rounded to the nearest £100.

PUBLIC RELATIONS AND EVENTS

Blog

The Director continued to update the ALT blog-site in order to provide regular news features about the Trust's work and its partnership with ALT Mg in Madagascar. See <http://www.andrewleestrust.org/blog/>

Report of the Trustees

Talks

The Director presented the work of the Trust to students at University of Surrey and University of Bath. The talks focused on the role of communications in the development matrix and specifically in promoting good governance, using the example of the ALT VVD project.

Publications and PR

The ALT UK Director contributed to a publication about women's empowerment and sustainable development, published in November 2015. The Director produced a chapter focusing on ALT's use of media to strengthen the role of women in sustainable development in Madagascar. The book is published by Zed Publications for Friends of the Earth. The Director attended and spoke at the launch of the book in London in November 2015 and in Brussels in May 2016.

RESPONSIBILITIES OF THE TRUSTEES

Trustees prepare the annual report and the financial statements according to applicable law, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005). The responsibilities of the Trustees are set out in the statement of responsibilities of the Trustees.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date, its incoming resources and application of resources, including income and expenditure for the year ended. In preparing those financial statements which give a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985.

The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated in the report.

Report of the Trustees

The Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Mary Taylor
Christine Orengo
Anthony Long
Rosalba Leonelli
Vola Parker
Tim Clarke

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 30th September 2016 was 3. The Trustees have no beneficial interest in the charitable company.

Financial Report

A financial report for the reporting period has been prepared by Rosalba Leonelli. See ALT Financial Report 2015-16

Company No. 03618189
Charity No. 1075592

The Andrew Lees Trust
Report & Financial Statements
30 September 2016



The Andrew Lees Trust

Statement of financial activities (Incorporating an income and expenditure account)

For the period ended 30 September 2016

	Note	Restricted £	Unrestricted £	2016 Total £	2015 Total £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	-	1,598	1,598	12,219
<i>Incoming resources from charitable activities</i>					
Communication for development & empowerment	3	-	-	-	-
Local empowerment - ALT MG	3	-	-	-	-
Total incoming resources			<u>1,598</u>	<u>1,598</u>	<u>12,219</u>
Resources expended					
<i>Cost of generating funds:</i>					
Costs of generating voluntary income		-	173	173	5
<i>Direct charitable expenditure:</i>					
Communication for development & empowerment		-	-	-	-
Local empowerment - ALT MG		-	1,973	1,973	3,323
<i>Governance costs</i>			<u>1,639</u>	<u>1,639</u>	<u>207</u>
Total resources expended	4	<u>-</u>	<u>3,785</u>	<u>3,785</u>	<u>3,535</u>
Net (outgoing) / incoming resources for the year before transfers and gains					
		-	(2,187)	(2,187)	8,684
Realised foreign exchange gain		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		-	(2,187)	(2,187)	8,684
Funds at 1 October 2015		<u>-</u>	<u>11,910</u>	<u>11,910</u>	<u>3,226</u>
Funds at 30 September 2016		<u>-</u>	<u>9,723</u>	<u>9,723</u>	<u>11,910</u>

Andrew Lees Trust

Balance sheet

As at 30 September 2016

	Note	£	2016 £	2015 £
Tangible fixed assets			-	-
Current assets				
Debtors	7	-	-	-
Cash at bank and in hand		<u>9,723</u>	<u>12,306</u>	
		9,723		12,306
Creditors: Amounts falling due within one year	8	<u>-</u>	<u>396</u>	
Net current assets			<u>9,723</u>	<u>11,910</u>
Net assets	9		<u><u>9,723</u></u>	<u><u>11,910</u></u>
Funds				
Restricted funds				
In surplus			-	-
Unrestricted funds				
Designated funds			-	
General funds			<u>9,723</u>	<u>11,910</u>
Total funds	10		<u><u>9,723</u></u>	<u><u>11,910</u></u>

For the year ending 30th September 2015 the Andrew Lees Trust company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime". Approved by the trustees on and signed on their behalf by

Christine Orengo



Date:

17/2/17

Mary Taylor



17/2/2017

The Andrew Lees Trust

Notes to the financial statements

For the period ended 30 September 2016

1. Accounting policies

- a) The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Companies Act 2006. They follow the recommendations in the Statement of Recommended Practice, Accounting and Reporting by Charities.
- b) Revenue grants are credited to the statement of financial activities when received or receivable which ever is earlier, unless they relate to a specific future period, in which case they are deferred.
- c) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.
- d) Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.
- e) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

The cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function based in London, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Generating funds	10%
Local empowerment and advocacy	70%
Governance	20%

Support costs are allocated proportionately to support-staff time input to each activity.

Governance costs include the management of the charitable company's assets, organisational management and compliance with constitutional and statutory requirements.

Costs of generating voluntary income relate to the costs incurred by the charitable company in inducing others to make voluntary contributions to it.

- f) Depreciation is provided on all tangible assets at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

Furniture & Fittings	4 years
Computer equipment	3 years
Motor vehicles	4 years

The Andrew Lees Trust

Notes to the financial statements

For the period ended 30 September 2016

1. Accounting policies (continued)

Items of equipment except radio equipment are capitalised at cost where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities.

- g) Transactions in foreign currencies are translated using an average rate during the year. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date. Gains or losses (realised and unrealised) on transactions are included in the statement of financial activities.

2. Voluntary income

	Restricted	Unrestricted	2016 Total	2015 Total
	£	£	£	£
Donations	-	-	-	-
	-	1,598	1,598	12,219
	-	1,598	1,598	12,219

3. Grants, donations and contracts for charitable activities

	Grants Restricted	Contracts Unrestricted	2016 Total	2015 Total
	£	£	£	£
Communication for development & empowerment				
Media Support Partnership	-	-	-	-
	-	-	-	-
Local empowerment - ALT MG				
Local empowerment - ALT MG	-	-	-	-
	-	-	-	-

The Andrew Lees Trust

Notes to the financial statements

For the period ended 30 September 2016

4. Total resources expended

	Generating funds £	Communication for development & empowerment	Local empowerment- ALT MG £	Governance £	2016 Total £	2015 Total £
Audit & accountancy	-	-	-	-	-	-
Bank charges	2	-	17	5	24	45
Grant to partners	-	-	750	-	750	-
Equipment costs	-	-	-	-	-	-
Insurance and Medical	-	-	-	-	-	-
Legal & professional fees	-	-	-	948	948	198
Miscellaneous	-	-	-	-	-	-
Post, print & stationery	4	-	27	7	38	55
Premises	-	-	-	-	-	-
Project costs (incl. overseas staff costs)	-	-	-	-	-	2,952
Project management	-	-	-	-	-	-
Events, Promotion and AGM	-	-	-	-	-	-
Telephone, web and e mail	137	-	963	275	1,375	219
Travel & subsistence	30	-	216	62	308	66
Trustees expenses	-	-	-	342	342	-
Total resources expended	173	-	1,973	1,639	3,785	3,535

The Andrew Lees Trust

Notes to the financial statements

For the year ended 30 September 2016

5. Management Committee

Trustee received £342 in reimbursed expenses relating to travel for board meetings. (September 2015: NIL). No Trustees received any remuneration (2015: NIL).

6. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

7. Debtors

	2016 £	2015 £
Other debtors	-	-
	<u>-</u>	<u>-</u>

8. Creditors : amounts falling due within one year

	2016 £	2015 £
Accruals	-	396
	<u>-</u>	<u>396</u>

9. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Tangible fixed assets	-	-	-
Current assets	-	9,723	9,723
Current liabilities	-	-	-
Net assets at 30 September 2016	<u>-</u>	<u>9,723</u>	<u>9,723</u>

10. Movements in funds

	At 1 October 2015 £	Incoming resources and gains £	Outgoing resources £	Transfers £	At 30 September 2016 £
Restricted funds:					
Local empowerment - ALT MG	-	-	-	-	-
Total restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted funds:					
Designated funds	-	-	-	-	-
General funds	11,910	1,598	(3,785)	-	9,723
Total Unrestricted funds	<u>11,910</u>	<u>1,598</u>	<u>(3,785)</u>	<u>-</u>	<u>9,723</u>
Total funds	<u>11,910</u>	<u>1,598</u>	<u>(3,785)</u>	<u>-</u>	<u>9,723</u>

The Andrew Lees Trust

Notes to the financial statements

For the year ended 30 September 2016

10. Movements in funds (continued)

Purposes of restricted and unrestricted funds

Communication for development & empowerment The project Village Voices for Development is a rights based radio initiative that engages citizens to raise questions and view their opinions about their local development and daily lives to decision makers via the medium of radio, thereby creating improved dialogue and democratic discourse with positive impacts on transparency and good governance. Radio programmes are produced with participation of radio listening groups and monthly phone in programmes engage the wider population in dialogue and debate.

Local empowerment - ALT MG ALT UK supports the development of the Malagasy NGO Andry Lalana Tohana by providing Technical Advice, Mentoring, support with grant proposals and fundraising, and with monitoring and reporting to donors. This ongoing support represents the main commitment of ALT UK moving forward and is part of its long term sustainability strategy for local empowerment and ownership in Madagascar.

11. Related party transactions

The charity's Director, Yvonne Orengo, is the sister of Prof C A Orengo a trustee of the charity. During the year Yvonne Orengo was paid £NIL as a supported volunteer placement to help develop ALT MG and its projects (September 2015: NIL) and reimbursed £308 for expenses such as travel and subsistence (September 2015: £66). She continues to manage the Trust and all of its other projects on a voluntary basis.

12. Principal partnership organisations

1. Andry Lalalana ALT MG

Principle partner of Andrew Lees Trust based in Ft Dauphin - maintains the same objectives and ethics as ALT UK and currently running projects on food security, environment, and development communications including radio for good governance.

2. CEL Libanona Ecology Centre: Environmental education

Target area Southeast Madagascar

Project aims Project aims: Support local Malagasy students to study to BAC+++ and on ecological issues, , ecotourism, sustainable environmental management, energy issues. Increased awareness of a range of environmental issues, particularly consumption of forest resources and products.

3. Steve Lelleld NGO Satraha, Tshiombe

Target areas Androy Region S Madagascar

Delivers a range of projects from local literacy programmes to managing dune stabilization and creating market gardens with local communities.