

REGISTERED COMPANY NO. 5495358 (England and Wales)

**BUILD IT INTERNATIONAL
(COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND FINANCIAL
STATEMENTS**

YEAR ENDED 30 JUNE 2009

BUILD IT INTERNATIONAL

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BUILD IT INTERNATIONAL
LEGAL AND ADMINISTRATIVE INFORMATION

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Company number	5495358
Charity number	1115989
Governing document	Memorandum and Articles of Association
Trustees	Peter Caldwell Ross Cranston Sue Lucas
Secretary	Andrew Jowett
Executive Director	Andrew Jowett
Registered office	The Pump House Coton Hill Shrewsbury SY1 2DP
Auditors	HLB Vantis Audit PLC Torrington House 47 Holywell Hill St Albans AL1 1HD
Bankers	Barclays Bank plc. Business Banking P.O. Box 89 Shrewsbury Shropshire SY1 2WQ
Solicitors	Wrigley's 19 Cookridge Street, Leeds LS2 3AG
Website	www.builditinternational.org

**BUILD IT INTERNATIONAL
TRUSTEES' REPORT
YEAR ENDED 30 JUNE 2009**

The Trustees present their annual report and audited financial statements for the year ended 30 June 2009. This report also serves as a Directors' report as required by s234 of the Companies Act 1985.

In preparing the accounts, the Trustees have followed the accounting policies set out in note 1 to the accounts and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

CHARITABLE OPERATIONS

This company is a registered charity. It was established in 2006 with the aim of supporting the small scale building sector as a way of creating sustainable employment opportunities and economic growth in low-income countries mainly in Africa. Its vision is of a world in which affordable good quality housing, schools, water systems and other community facilities are available to all.

The Charity's legal objects are:

- a. The relief of poverty and the improvement of the conditions of life particularly in socially and economically disadvantaged and flood-prone communities
- b. The promotion of sustainable means of achieving economic growth and regeneration
- c. The enhancement of education, primarily in building construction, of deprived and flood-prone communities
- d. the preservation, conservation and protection of the environment and the use of natural resources

Mission Statement

To create new opportunities for people to earn a living through an environmentally sound approach to building essential housing and community facilities.

Our approach to achieving this is based on our belief that:

- **Empowering** people and communities unlocks people's potential.
- An **entrepreneurial approach** generates economic activity and employment that contributes to a reduction of poverty
- Sustained development demands practices, including building, that minimise negative impact on the **environment**.

**BUILD IT INTERNATIONAL
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Activities

Our core activity carried out for the public benefit by the charity is the provision of community buildings in Zambia. These projects directly benefit low-income communities and families through the provision of schools, clinics, houses and other basic infrastructure. In delivering such facilities we benefit the public by:

- a. **promoting sustainable building materials and design;** *This is important because it promotes a sustainable use of local raw materials and improves the quality and affordability of school facilities.*
- b. **Supporting local livelihoods;** *This is important because it reduces poverty by giving people the potential to earn a better living and reduce their economic vulnerability.*
- c. **Engaging Local Communities;** *We do this so that projects are owned, valued and used by the local community.*

Additional activities include the wider promotion of sustainable building methods and support for small-scale builders from low-income communities.

In setting our strategy and annual programme, we have regard for the Charity Commission's general guidance on public benefit and relief of poverty for public benefit.

We also work in partnership with a range of other organisations:

- Local NGOs and community organisations that support and facilitate projects
- National bodies concerned with the provision of infrastructure, vocational skills and construction
- Support institutions in Zambia, the UK and elsewhere that assist us to deliver our mission

Structure, governance and management

Build IT International was formed as a company limited by guarantee in 2005 and became a charitable legal entity in the United Kingdom in September 2006. It has a memorandum and articles of association, dated August 2006, as its governing document.

The Directors of the Board are appointed with a view to ensuring that BII has a variety of experience including international development, business management, legal, financial, marketing and fund-raising.

The Board meets four times a year and is responsible for the overall direction of the Charity and for core strategic policies. There are clear responsibilities and procedures for reporting decisions, actions and issues. The Board approves and monitors the annual budget and income predictions.

We enjoy the *pro bono* services of a number of advisors, all experts in areas of relevance to our work. Current advisors are listed on our web-site.

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Over the past year we have sought to strengthen the governance of the charity by:

- registering as a not-for-profit society in Zambia No. ORS 102/35/3736. Build IT International (Zambia) has a Board of Trustees comprising suitably experienced and qualified Zambian residents. A memorandum of understanding is being drawn up between the two organisations.
- Visit to Zambia by the UK Chair of trustees
- Full participation of both boards in developing our new strategy.
- Designing an induction pack for new trustees

Risk management

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise.

During 2008-9, BII regularly reviewed its risk register that identifies, evaluates and states actions to manage significant risks.

Organisation

BII's main office is in Shrewsbury in the United Kingdom. The programme management office is in Lusaka, Zambia.

Key staff include:

Andrew Jowett – Executive Director

Richard Drinkwater – Fundraiser

Charity Lubingo – Programme Co-ordinator

Malcolm Alcock – Consultant Technical Supervisor

John Hindson – Financial Controller

**BUILD IT INTERNATIONAL
TRUSTEES' REPORT
YEAR ENDED 30 JUNE 2009**

REVIEW OF ACTIVITIES AND PERFORMANCE

This was the third year of activities of the charity. Programme objectives and progress achieved are detailed in the table below:

Objective for December 2009 as detailed in Trustee Annual Report 2007-8	Progress achieved by September 2009
Complete Fiwila project (dormitory) and new accommodation	46 bed dormitory 80% completed Teacher's house 25% completed
Complete following school projects: Butempa – 2 classrooms, offices, house St. Agness – 2 classrooms, office, house 3 further community schools (minimum 2 classrooms)	Butempa completed June 2009 St Agness 90% completed Kawama (3 classrooms + offices) 25% completed Mikumbila (2 classrooms + office) 25% completed
Commence Shantumbu Project and one other project	Shantumbu skills training centre opened in April 2009 with 10 trainees and one teacher's house - 25% completed. Chawama urban sanitation project began June 2009 with 10 masons trained.
Expand the number of trained builders to 6+ and hold builders network event.	We now have six trained builders and have established a more formal, on the job training programme for skilled labour with 29 trainees at September 2009. Builders networking and learning event held at Fiwila February 2009.
Generate profile for our work in Zambia.	A high profile national school design competition was held in Zambia with the Zambia Institute of Architects culminating in an Awards evening at the British Council with guest of the British High Commissioner to Zambia.

**BUILD IT INTERNATIONAL
TRUSTEES' REPORT
YEAR ENDED 30 JUNE 2009**

These projects are:

- Enhancing the sustainable livelihood opportunities of six builders, eight tile and brick-makers and 50 trainee brick layers / skilled construction workers from low-income communities in Zambia
- Providing improved educational facilities to around 2,000 children in low-income rural and peri-urban communities
- Promoting environmentally friendly soil block technology to a population of approximately 6,000 and the professional architect and building communities in Zambia.
- Introducing new and improved designs for school buildings, developed in partnership with local communities and reflecting local traditions and preferred types of building

Programme Strategy 2009-2012

Between March and August 2009 a review of strategy took place involving workshops in Zambia and the UK. This reflected on our work to date and confirmed the three planks of our approach:

- Support for local entrepreneurs
- Inclusion of the local community
- Promotion of environmentally sustainable technologies

Overall Aim to 2012:

to continue to steadily improve and expand our work aiming to significantly improve the lives of at least additional 10,000 people by 2012.

This target does not represent rapid growth but allows for the consolidation of our approach future expansion.

Geographical Focus

- Our main programme will continue to be Zambia.
- We will establish 2nd country programme in Africa by end 2011.
- By end 2012, we will establish a support and advisory service in the UK

Objectives for Zambia - we will:

a. Strengthen project delivery procedures and guidelines:

This is to ensure the effective and timely delivery of building projects in terms of quality and cost. Drawing on our recent experience we will include;

- effective community engagement
- on-the-job training including basic business skills
- standardised design modules
- management of building projects
- responding quickly to new opportunities

b. Complete at least Four Community Infrastructure Projects Each Year.

c. Establish and support a network of local builders

d. Promote a sustainable approach to meeting infrastructure needs.

This will involve:

- Increasing awareness of low impact building design and materials.
- Facilitating access to equipment and advice
- Communicating the tangible benefits of our approach

e. Low-cost 'Cool' House

Develop a standard design, pilot this by 2011 with a view to scaling up by 2012.

f. Sustaining the Zambia Programme

We aim to steadily increase the independence of the Build IT programme in Zambia, envisaging that it will evolve into a partner of the UK and be part of an alliance or network of Build IT International organisations.

Objectives – The Wider Organisation

We will:

- **Increase our annual income to £500,000 p.a. by 2012**
- **Establish strategic partnerships with;** long-term funding partners, local NGOS, national bodies in Zambia in the construction sector and vocational training / technical Institutions
- **Develop a monitoring system** that clearly demonstrates the impact of our work
- **Strengthen the capacity of our Zambia office**

Regular updates on our work are posted on our web site:

www.builditinternational.org

Review of Financial Position

Build IT International is a young professionally run organisation. We place great emphasis on spending our donors money effectively.

Income increased by 48% to £254,658

- 26 grants, primarily from foundations and trusts
- generous gifts from individual donors

**BUILD IT INTERNATIONAL
TRUSTEES' REPORT
YEAR ENDED 30 JUNE 2009**

Expenditure

Expenditure increased by 142%.

- Raising funds 14.0% (2008: 20.9%): time spent preparing proposals, newsletters and website. This gave an excellent return of £7 for every pound spent.
- Governance 4.0% (2008: 4.8%) : audit, professional expenses, trustees expenses and support costs
- Charitable expenditure 82.0% (2008 74.3%) : building projects, project management and technical support. We achieved our intention of reaching 80% a year earlier than planned.

Charitable Expenditure

2010	Target	£ 300,000
2009		£ 190,247
2008		£ 78,626
2007		£ 18,824

Funds held at the end of financial year comprised:

- £45,709 restricted funds carried forward and committed to current projects
- £104,712 unrestricted funds

A budget has been agreed by trustees for the year 2009-2010 with an ambitious income target of £379,000 and expenditure of £366,000.

Investment Policy

At present, the trustees do not consider an investment policy necessary given the limited funds held by the charity. This position is regularly reviewed. Cash surplus to short-term needs are held with the Charities Aid Foundation.

Grant Making Policy

Most of our projects are directly managed through our Lusaka office. However, the Shishemo and Urban Sanitation work is by way of small grants to local partner organisations. All project proposals are submitted to Trustees for their approval to ensure that the proposed work is in line with strategy. All projects are subject to monitoring by BII staff and the transfer of funds is subject to satisfactory reports being received.

Reserves Policy

Build IT International's reserves policy remains unchanged after being reviewed in October 2009 is:

to maintain a readily realisable base reserve sufficient to cover three months of total expenditure

Based on our agreed budget for 2009-10 our reserves target is £92,000 and at the end of August 2009, the value of our unrestricted cash funds was £112,000.

**BUILD IT INTERNATIONAL
TRUSTEES' REPORT
YEAR ENDED 30 JUNE 2009**

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the income and expenditure for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 presume that the company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

The directors confirm that so far as they are aware, there is no relevant audit (as defined by section 234ZA of the Companies Act 1985) of which the company's auditors are unaware. They have taken all reasonable steps, as directors, to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

Approved by the Board on 2 October 2009 and signed on its behalf.

Sue Lucas
Chair

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BUILD IT INTERNATIONAL

We have audited the financial statements of Build IT International for the year ended 30 June 2009 on pages 12 to 19. These financial statements have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the charitable company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees (who are also the directors of Build It International for the purposes of company law) responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities on page 9.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been prepared in accordance with the Companies Act 2006. We also report to you whether, in our opinion, the information given in the Trustees' Report is consistent with those financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, if we have not received all of the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF BUILD IT INTERNATIONAL (CONTINUED)**

Opinion

In our opinion:

- the financial statements give a true and fair view of the state of the charity's affairs as at 30 June 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- the financial statements have been properly prepared in accordance with the Companies Act 2006; and
- the information given in the Trustees' Report is consistent with the financial statements.

Elizabeth Irvine, Senior Statutory Auditor

For and on behalf of HLB Vantis Audit plc

Chartered Accountants
Statutory Auditor

Torrington House
47, Holywell Hill
St Albans
Hertfordshire
AL1 1HD

12 October 2009

BUILD IT INTERNATIONAL
ANNUAL ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2009
STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted funds £	Restricted income funds £	Total this year 2009 £	Total last year 2008 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	83,267	168,382	251,649	168,870
Activities for generating funds		-	-	-	658
Investment income – interest receivable		2,673	-	2,673	2,850
Incoming resources from charitable activities		-	336	336	-
Total incoming resources		85,940	168,718	254,658	172,378
RESOURCES EXPENDED					
Cost of generating voluntary income		19,272	13,199	32,471	22,172
Charitable activities		11,628	178,619	190,247	78,626
Governance costs		4,886	4,400	9,286	5,037
Total resources expended	6	35,786	196,218	232,004	105,835
NET INCOME/ EXPENDITURE FOR THE YEAR BEFORE TRANSFERS	3	50,154	(27,500)	22,654	66,543
Gross Transfers between funds	11	(9,128)	9,128	-	-
NET MOVEMENT IN FUNDS	3	41,026	(18,372)	22,654	66,543
Total funds at 1 July 2008		63,686	64,081	127,767	61,224
TOTAL FUNDS AT 30 JUNE 2009		104,712	45,709	150,421	127,767

Income and expenditure relate to continuing activities.

BUILD IT INTERNATIONAL
BALANCE SHEET
30 JUNE 2009

	Notes	Unrestricted funds £	Restricted income funds £	2009 £	2008 £
FIXED ASSETS					
Tangible assets	7	6,368	-	6,368	9,040
Total fixed assets		6,368	-	6,368	9,040
CURRENT ASSETS					
Debtors	8	1,059	-	1,059	16,496
Cash at bank and in hand (including advances)		101,575	48,603	150,178	108,471
Total current assets		102,634	48,603	151,237	124,967
CREDITORS: amounts falling due within one year	9	(4,290)	(2,894)	(7,184)	(6,240)
Net current assets		98,344	45,709	144,053	118,727
Net Assets		104,712	45,709	150,421	127,767
Funds of the Charity					
Unrestricted funds		104,712	-	104,712	63,686
Restricted income funds	11	-	45,709	45,709	64,081
Total funds		104,712	45,709	150,421	127,767

These financial statements were approved by the Board of Directors on 2 October 2009 and signed on its behalf:

Sue Lucas
Chair

2 October 2009

Company registration no. 5495358

BUILD IT INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2009

1. ACCOUNTING POLICIES

(a) Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Companies Act 1985.

(b) Fund Accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the trustees in furtherance of the general charitable objectives.

Restricted funds are subject to specific restricted funds as imposed by the donors.

(c) Incoming Resources

Income represents donations and grants received which are brought into account on receipt unless their receipt is reasonably certain in which case they are brought into account when notified. Grants received in advance are shown as income. Gifts in kind are recognised on receipt and are valued at best estimate of value to the organisation.

(d) Resources expended

Expenditure is recognised when a liability is incurred.

Cost of generating voluntary income includes those costs incurred in attracting donations.

Charitable activities include grants made to African NGOs to fund their charitable activities. These costs include both direct costs and support costs relating to these activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with use of resources, e.g. salary by time spent within that activity.

(e) Pension contributions

Pension costs represent payments to individual personal pension schemes of employees. Pension costs are charged to the Statement of Financial Activities in the period in which they are paid.

(f) Tangible fixed assets

Tangible fixed assets are shown at cost.

Depreciation is calculated to write down the cost of assets to their estimated residual values over their expected useful lives as follows:

Office equipment and furniture	- 25% on cost
Motor vehicles	- 25% on cost

BUILD IT INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2009

(g) Irrecoverable VAT

The charity is not registered for VAT therefore irrecoverable VAT is included with the costs to which it relates.

(h) Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the SOFA.

(i) Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

2. VOLUNTARY INCOME

	2009	2008
	£	£
Individuals	47,092	33,359
Grants from foundations and trusts and other organisations	204,557	135,511
	<u>251,649</u>	<u>168,870</u>

3. MOVEMENT IN FUNDS

	2009	2008
	£	£
Net movement in funds is stated after charging:		
Depreciation of tangible assets	3,262	3,115
Auditors remuneration	2,875	1,175
Operating lease – land and buildings	2,037	507
	<u>8,174</u>	<u>4,807</u>

4. STAFF COSTS

	2009	2008
	£	£
Salaries and National Insurance	66,420	36,548
Pension contributions	3,900	2,335
	<u>70,320</u>	<u>38,883</u>

There were 3 part-time (2008: 3) and 3 full time (2008: 0) direct employees (i.e. excluding contract workers) giving an average number of employees in the year of 4.0 (2008 : 1.2)

No employee earned in excess of £50,000 including pension contributions.

BUILD IT INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2009

5. TRUSTEE REMUNERATION AND REIMBURSED EXPENSES

A total of £918 (2008 : £2,133) was incurred related to the expenses of one trustee. This covered the cost of a working visit to Zambia where the majority of our work is located. The above trustee has made significant donations to the charity.

No trustees received any remuneration in the year (2008 : none).

6. ALLOCATION OF RESOURCES EXPENDED

The charity has allocated its UK support costs as shown below:

	Direct Costs	Support costs (including salaries)	Total 2009	2009	2008
	£	£	£		
Cost of generating funds	13,458	19,013 (30%)	32,471	14.0%	20.9%
Charitable activities	152,220	38,027 (60%)	190,247	82.0%	74.3%
Governance	2,948	6,338 (10%)	9,286	4.0%	4.8%
	168,626	63,378	232,004	100%	100%

7. FIXED ASSETS

	Office equipment	Motor vehicles	Total
	£	£	£
Costs at 1 July 2008	2,653	9,809	12,462
Additions	-	590	590
At 30 th June 2009	2,653	10,399	13,052
Depreciation at 1 July 2008	969	2,453	3,422
Depreciation charge for year	663	2,599	3,262
At 30 th June 2009	1,632	5,052	6,684
Net book value at 30 th June 2009	1,021	5,347	6,368
Net book value at 30 th June 2008	1,684	7,356	9,040

BUILD IT INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
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8. DEBTORS

	2009	2008
	£	£
Gift aid	893	6,715
Sundry debtors and prepayments	166	9,781
	<u>1,059</u>	<u>16,496</u>

9. CREDITORS (amount falling due within one year)

	2009	2008
	£	£
Accrued charges – audit	2,875	1,175
Sundry accruals	4,309	5,065
	<u>7,184</u>	<u>6,240</u>

10. COMMITMENTS UNDER OPERATING LEASES

At 30th June 2009 the charity had commitments under non-cancellable operating leases as follows:

	2009	2008
	£	£
Land & Buildings		
Expiry date:		
Between 2 – 5 years	<u>981</u>	<u>1,308</u>

BUILD IT INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2009

11. ANALYSIS OF RESTRICTED FUNDS

	Balance 1.7.2008	Incoming resources	Expenditure	Transfers	Balance 30.6.2009
	£	£	£	£	£
Fiwila (Zambia)	4,320	16,500	29,948	9,128	-
ACBS (South Sudan)	-	1,000	1,000	-	-
Community Schools (Zambia)	28,175	68,062	69,385	-	26,852
Shantumbu (Zambia)	(1,942)	9,500	15,706	-	(8,148)
Urban sanitation Chawama (Zambia)	-	3,500	3,500	-	-
2009 School design competition (Zambia)	-	6,200	5,696	-	504
SHA Review (Ethiopia)	-	336	336	-	-
Zambia Programme Support Costs	4,361	28,620	35,646	-	(2,665)
UK General Costs	29,167	35,000	35,001	-	29,166
Total	64,081	168,718	196,218	9,128	45,709

1. Fiwila: A transfer from Unrestricted funds has been made to cover costs which are not expected to be offset by Restricted income.

2. Negative balances:

2.1 Shantumbu project continues into 2010; a £14,875 grant was received in July 2009.

2.2 The Zambia Programme Support Costs negative balance at year end is due to advance expenditure on new projects, for which income is expected in 2009/10.

3. Zambia programme support costs cover local office, vehicle, staff. Costs are recovered by charging individual projects relative to the support and monitoring received.

See Trustees report for more details on individual projects.

BUILD IT INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
30 JUNE 2009

12. LIABILITY OF MEMBERS

The charity is constituted as a company limited by guarantee and has no share capital. The liability of members is limited to the sum of £10.

13. TAXATION

Build IT International is a registered charity and therefore is not liable to income tax or corporation tax on income or gains derived from its charitable activities, as they fall within the various exemptions available to registered charities.

14. GRANTS

During the year the charity made three grants to Shishemo Foundation, People's Process on Housing and Poverty and ACBS totalling £10,452 (2008 : £2,775).

All other projects are directly managed by Build IT International.