

Charity Registration No. 326859

Company Registration No. 1861434 (England and Wales)

ABLECHILD AFRICA
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2008

ABLECHILD AFRICA

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|--------------------------|---|
| Council Members | Mr Tim J David Mrs Leana Arain Ms Ting Plaskett Mrs Wendy Ford Mrs Sally Turnbull Miss Jacqueline Cassidy Mr Vimal N Shah Ms Nicola Chevis Mr Francis F Tsubira Mr Peter Oliver Mr Martin Shikuku Obosi |
| Chief executive | Mrs Mary Ann Mhina |
| Secretary | Mrs Mary Ann Mhina |
| Charity number | 326859 |
| Company number | 1861434 |
| Principal address | Southbank House Black Prince Road London SE1 7SJ |
| Registered office | Southbank House Black Prince Road London SE1 7SJ |
| Auditors | Myers Clark Iveco House, Station Road Watford Hertfordshire WD17 1DL |
| Bankers | Barclays Bank PLC 99 Hatton Garden London EC1N 8DN |

ABLECHILD AFRICA

LEGAL AND ADMINISTRATIVE INFORMATION

CAF Bank Limited
PO Box 289
West Malling
Kent
ME19 4TA

The Co-Operative Bank
Delf House
Southway
Skelmersdale
WN8 6WT

Solicitors

Bates Wells & Braithwaite
2-6 Cannon Street
London
EC4M 6YH

ABLECHILD AFRICA

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ABLECHILD AFRICA

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2008

The council members present their report along with the financial statements of the charity for the year ended 31 March 2008.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Memorandum and Articles of Association, applicable law, and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in October 2005. AbleChildAfrica is a charity registered with the Charity Commission under registration number 326859 (it was previously known as Uganda Society for Disabled Children).

Structure, governance and management

The council members, who are also the directors for the purpose of company law, and who served during the year were:

| | |
|-------------------------|-------------------------------|
| Mr Keith J R Nethercot | (Resigned 17 March 2008) |
| Mr Tim J David | (Appointed 17 March 2008) |
| Mrs Leana Arain | |
| Ms Ting Plaskett | |
| Mrs Wendy Ford | |
| Mrs Sally Turnbull | |
| Miss Jacqueline Cassidy | (Appointed 20 September 2007) |
| Mr Vimal N Shah | |
| Dr Hugh W L Oliver MBE | (Resigned 1 April 2007) |
| Ms Nicola Chevis | (Appointed 5 June 2007) |
| Mr Francis F Tsubira | |
| Mr Peter Oliver | |
| Mr Martin Shikuku Obosi | (Appointed 20 September 2007) |

The trustees who held office during the financial year and at the date of this report are set out above. The memorandum and articles allow for trustees to be appointed at any time. Trustees are elected on a three year renewable basis and each year one third of the board must retire by rotation. New trustees are nominated by members of the board of trustees and approved by a vote of the whole committee. When new trustees are appointed they are given an introduction pack explaining the work of the charity and provided with information about the role of trustees and charity law. During the year we have formed sub-committees to deal with Finance, Personnel and Fundraising which each have identified terms of reference.

The charity's Executive Director is responsible for the day to day operation of the charity. She is also the secretary to the board of trustees. Ablechild Africa has a small office in London. The board meets on a quarterly basis and oversees decisions relating to the commitment in excess of £3,000. The day-to-day running of the charity is delegated to the Executive Director.

The trustees consider the most significant risks to which Ablechild Africa is exposed are a sudden and unexpected shortfall in fundraising income, management challenges within our partner organisations and civil strife within the communities with which we are engaged. We are seeking to mitigate the first of these risks by holding a minimum reserve to cover an abrupt fall in income. In future we plan to diversify our donor-base and to develop investments to ensure greater financial stability. Taking responsibility for the implementation of projects by our African partner organisation also carries significant risk and we have sought to mitigate this risk by instigating a clear Memorandum of Understanding and project agreements in relation to each significant grant. We also have a risk register which has enabled us to look in detail at the risks involved in diversifying our work and to develop strategies to mitigate risks where necessary.

ABLECHILD AFRICA

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2008

Objectives and activities

Ablechild Africa is a company limited by guarantee and is governed by memorandum and articles of association. Its main object is:

To relieve charitable need, promote health, advance education and promote the social integration of children with disabilities for the public benefit, with a focus on (but without limitation) promoting such disabled children achieving their human, social, cultural and economic rights (as set out in the United Nations Convention on the Rights of the Child ("UNCRC"), Universal Declaration of Human Rights ("UDHR") and subsequent United Nations conventions and declarations and in regional codes of human rights which incorporate the rights contained in the UNCRC, the UDHR and those subsequent conventions and declarations) by any means the Trustees in their absolute discretion choose and in particular by raising awareness as to the needs of children with disabilities and advocacy as to how those needs can best be met.

Between 1984 and 2000 the organisation did this by running development programmes in Uganda (known as Uganda Society for Disabled Children). Last year USDC UK changed its name to AbleChildAfrica and now provides support and resources to a wider range of partner organisations in Africa. It does so in line with our strategic plan which seeks to achieve our mission which is to promote and facilitate the participation of young disabled people in all aspects of development in Africa.

Voluntary help and gifts in kind

We would like to thank all our volunteers in particular Joan Namulondo for the voluntary work which she carried out during the year.

Activities, Achievements and Performance

Our aims for the financial year 2007-8 fell under the four objectives of our new strategic plan:

Effect change in policy and practice so that the rights of young disabled people are mainstreamed across Africa, nationally and locally

We have continued to support our partners' efforts to change attitudes and seek change for young disabled people. In the coming year we shall begin to carry out work in the UK which seeks to highlight the immense challenges which young disabled people in Africa face.

Support African models for ensuring that young disabled people are included in the development of their communities. Through our continue support for the work carried out by our partner organisations AbleChildAfrica is seeking to develop and promote new models which focus upon inclusion. We are supporting an Inclusive Early Childhood Education Centre and an access to work project for young people which seeks to offer them a range of opportunities. We continue to champion the work of USDC in Uganda focusing on children's rights and the involvement of Parents in promoting positive change for disabled children.

Develop AbleChildAfrica so that it can effectively support and initiate activities to achieve its mission

The name of the organisation changed during the financial year and we have begun working with two partner organisations in Kenya. A second staff member was recruited in January to provide administrative support to the Executive Director. During the year we raised £129,346 from the public and £278,784 from grant making bodies.

Develop child-focused policies and systems which enable both us and partners to ensure full participation, accountability and child safety

We have made a commitment to making our values a reality. This means making sure that the young people we work with play a key role in the design and development of what we do and it also means doing everything we can to promote and ensure their safety. We are working with all our partners on child safety issues and on the development of systems which maintain our values and ensure the quality of our work.

External factors affecting achievement

During the year USDC Uganda has undergone some significant challenges which have affected our ability to ensure timely implementation of projects and reporting to donors. This limited the UK's ability to raise funds for Uganda and our ability to transfer funds to them.

ABLECHILD AFRICA

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2008

Financial review

The largest part of the income of AbleChildAfrica is in the form of restricted grants from Comic Relief and the Jersey Overseas Aid Committee. During the year we received a total of £278,784 in restricted grants for work in Africa. During the year we spent £94,295 (£65,995 of it from our unrestricted funds) on work with our three partner organisations in Africa totaling and reserved another £254,594 of restricted funds for work with our partners in the first half of the 2008/9 financial year.

The charity keeps free reserves of approximately £30,000, which represent around 6 months unrestricted fund expenditure on charitable activities. The trustees believe these funds would be sufficient to allow the organisation to wind up should its financial survival become untenable at any time in the future.

The trustees have the power to invest in such assets as they see fit. At the present time we do not have any funds invested but plan in the coming financial year to begin making small investments which can mediate financial risk in the future. We will develop a policy for the appropriate management of these.

Grant making policy

The Trustees accept requests from our partner organisations for the grant of unrestricted funds for activities for which restricted funds are unavailable. Partners make requests in writing submitting brief details and a budget for consideration by the board of Trustees. Requests in excess of £3,000 can be presented at any of the quarterly meetings.

Asset cover for funds

Note 15 to these accounts sets out an analysis of the assets attributable to the various funds and a description of the funds. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

Plans for the future

During the year we began work with two new partner organisations in Kenya. We hope that in the coming year we shall develop partnerships in Tanzania and continue our research in Zambia and Malawi. We also plan to expand our staff team with the recruitment of a fundraiser. Our relationship with USDC Uganda continues to be strong. We shall continue to invite new Trustees to join the board who can support us as our role changes and help us to maintain the highest level of standards and policy.

Disclosure of information to auditors

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Auditors

In accordance with section 385 of the Companies Act 1985, a resolution proposing that Myers Clark be reappointed as auditors of the company will be put to the Annual General Meeting.

On behalf of the board of council members



Mr Tim J David

Trustee

Dated: 20 November 2008

ABLECHILD AFRICA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the council members to prepare accounts for each financial year which give a true and fair view of the charitable company's state of affairs at the end of the year and of its income and expenditure for that period.

In preparing those accounts, the council members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The council members are responsible for keeping proper 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 accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ABLECHILD AFRICA

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF ABLECHILD AFRICA

We have audited the accounts of AbleChild Africa for the year ended 31 March 2008 set out on pages 7 to 17. These accounts have been prepared under the historical cost convention and the accounting policies set out on page 9.

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of council members and auditors

As described on page 4, the council members, who are also the directors of AbleChild Africa for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the accounts 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 accounts give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Trustees' Report is consistent with the accounts.

In addition we report to you if, in our opinion, the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the charity is not disclosed.

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

Basis of 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 accounts. It also includes an assessment of the significant estimates and judgements made by the council members in the preparation of the accounts, and of whether the accounting policies are appropriate to the charity'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 accounts 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 accounts.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out in note 18 to the accounts.

ABLECHILD AFRICA

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF ABLECHILD AFRICA

Opinion

In our opinion:

- the accounts give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31 March 2008 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the accounts have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Trustees' Report is consistent with the accounts.

Myers Clark

Myers Clark

Chartered Accountants

Registered Auditor

Iveco House, Station Road

Watford

Hertfordshire

WD17 1DL

Dated: 8 December 2008

ABLECHILD AFRICA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2008

| | Notes | Unrestricted funds £ | Restricted funds £ | Total 2008 £ | Total 2007 £ |
|---|-------|----------------------------|--------------------------|--------------------|--------------------|
| <u>Incoming resources from generated funds</u> | | | | | |
| Donations and legacies | 2 | 74,396 | 156 | 74,552 | 50,170 |
| Activities for generating funds | 3 | 46,490 | - | 46,490 | 46,802 |
| Investment income | 4 | 8,460 | - | 8,460 | 6,128 |
| | | <u>129,346</u> | <u>156</u> | <u>129,502</u> | <u>103,100</u> |
| Incoming resources from charitable activities | 5 | - | 278,628 | 278,628 | 144,889 |
| Total incoming resources | | <u>129,346</u> | <u>278,784</u> | <u>408,130</u> | <u>247,989</u> |
| <u>Resources expended</u> | | | | | |
| | 6 | | | | |
| Costs of generating funds | | | | | |
| Fundraising and publicity costs | | 50,468 | - | 50,468 | 51,487 |
| | | <u>50,468</u> | <u>-</u> | <u>50,468</u> | <u>51,487</u> |
| Net incoming resources available | | <u>78,878</u> | <u>278,784</u> | <u>357,662</u> | <u>196,502</u> |
| Charitable activities | | | | | |
| Research and development costs | | - | - | - | 14,550 |
| Project support in Africa | | 65,995 | 28,300 | 94,295 | 422,377 |
| Total charitable expenditure | | <u>65,995</u> | <u>28,300</u> | <u>94,295</u> | <u>436,927</u> |
| Governance costs | | 25,621 | - | 25,621 | 24,020 |
| Total resources expended | | <u>142,084</u> | <u>28,300</u> | <u>170,384</u> | <u>512,434</u> |
| Net (expenditure)/income for the year/ Net movement in funds | | <u>(12,738)</u> | <u>250,484</u> | <u>237,746</u> | <u>(264,445)</u> |
| Fund balances at 1 April 2007 | | 58,790 | 4,108 | 62,898 | 327,345 |
| Fund balances at 31 March 2008 | | <u>46,052</u> | <u>254,592</u> | <u>300,644</u> | <u>62,900</u> |

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 1985.

ABLECHILD AFRICA

BALANCE SHEET

AS AT 31 MARCH 2008

| | Notes | 2008 £ | £ | 2007 £ | £ |
|---|-------|-----------------|-----------------------|-----------------|----------------------|
| Fixed assets | | | | | |
| Tangible assets | 13 | | 10,530 | | 12,950 |
| Current assets | | | | | |
| Debtors | 14 | 11,144 | | 16,717 | |
| Cash at bank and in hand | | 298,554 | | 53,224 | |
| | | <u>309,698</u> | | <u>69,941</u> | |
| Creditors: amounts falling due within one year | 15 | <u>(19,584)</u> | | <u>(19,991)</u> | |
| Net current assets | | | <u>290,114</u> | | <u>49,950</u> |
| Total assets less current liabilities | | | <u><u>300,644</u></u> | | <u><u>62,900</u></u> |
| Income funds | | | | | |
| Restricted funds | 16 | | 254,592 | | 4,108 |
| Unrestricted funds | | | <u>46,052</u> | | <u>58,792</u> |
| | | | <u><u>300,644</u></u> | | <u><u>62,900</u></u> |

The accounts were approved by the Board on 20 November 2008



Mr Tim J David
Trustee



Mr Vimal N Shah
Trustee

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2008

1 Accounting policies

1.1 Basis of preparation

The company is a charitable company limited by guarantee and has no share capital. The liability of each member is limited to £1 in the event of a winding-up.

The accounts are prepared under the historical cost convention.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small charity.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005, the Financial Reporting Standard for Smaller Entities (January 2007) and the Companies Act 1985.

Ablechild Africa is a registered charity and is exempt from corporation tax.

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- a) When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods; or
- b) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, such income is deferred and not included in incoming resources until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, but which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Investment income is recognised on a receivable basis.

1.2 Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods and services are supplied. Grant payments are recognised where there is a current or constructive obligation to pay. Resources expended are allocated to a particular activity where the costs relate directly to that activity and include attributable VAT when this cannot be recovered. Resources expended have been allocated on the basis indicated below.

Cost of generating funds: These include the salary, direct expenditure and overhead costs of the staff in the UK who promote fundraising, including events.

Project support costs: These include all expenditure directly related to the objects of the Ablechild Africa. This includes all costs incurred in Uganda and a proportion of costs of employees based in the UK in respect of their time spent on matters directly relating to projects in Uganda.

Governance costs: These costs include the costs of governance arrangements which relate to the general running of the charity as opposed to the direct management functions inherent in the charitable activity. This includes such items as external audit and legal advice.

Support costs: These costs include all the management, administration and central functions that have been allocated to activity cost categories in accordance with the management time spend on each activity.

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2008

1 Accounting Policies

(continued)

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

| | |
|--------------------------------|-----------------------------------|
| Plant and machinery | 20% per annum on reducing balance |
| Fixtures, fittings & equipment | 15% per annum on reducing balance |

1.4 Leasing and hire purchase commitments

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

1.5 Accumulated funds

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 accounts.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds comprise funds which have been set aside at the discretion of the council members for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

2 Donations and legacies

| | Unrestricted funds £ | Restricted funds £ | Total 2008 £ | Total 2007 £ |
|--------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Donations and gifts | 74,396 | 156 | 74,552 | 50,170 |
| Donations and gifts | | | | |
| Unrestricted funds: | | | | |
| General donations | | | 74,286 | 33,690 |
| Covenants | | | - | 139 |
| Charity flowers donations | | | 110 | 130 |
| Legacies received | | | - | 12,889 |
| | | | 74,396 | 46,848 |
| Restricted funds: | | | | |
| General donations | | | - | 2,101 |
| Vocational student sponsorship | | | 156 | 1,221 |
| | | | 156 | 3,322 |

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2008

3 Activities for generating funds

| | 2008 £ | 2007 £ |
|--|----------------------|----------------------|
| Activities for generating funds | <u>46,490</u> | <u>46,802</u> |
| Net activities for generating funds | <u>46,490</u> | <u>46,802</u> |

4 Investment income

| | 2008 £ | 2007 £ |
|---------------------|--------------|--------------|
| Interest receivable | <u>8,460</u> | <u>6,128</u> |

5 Incoming resources from charitable activities

| | 2008 £ | 2007 £ |
|---|----------------|----------------|
| Grants receivable for charitable purposes | <u>278,628</u> | <u>144,889</u> |

Included within income relating to grants receivable for charitable purposes are the following grants

| | | |
|--------------------|----------------|----------------|
| Comic Relief | - | 144,689 |
| States of Jersey | 251,377 | - |
| Guernsey | 15,326 | - |
| Projects in Uganda | 1,400 | - |
| Projects in Kenya | 10,525 | - |
| | <u>278,628</u> | <u>144,889</u> |

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2008

6 Total resources expended

| | Staff costs £ | Other costs £ | Grant funding £ | Total 2008 £ | Total 2007 £ |
|---------------------------------------|---------------------|---------------------|-----------------------|--------------------|--------------------|
| Costs of generating funds | | | | | |
| Fundraising and publicity costs | 10,623 | 39,845 | - | 50,468 | 51,487 |
| Charitable activities | | | | | |
| <u>Research and development costs</u> | | | | | |
| Activities undertaken directly | - | - | - | - | 14,550 |
| <u>Project support in Africa</u> | | | | | |
| Activities undertaken directly | 31,866 | - | - | 31,866 | 20,999 |
| Grant funding of activities | - | - | 40,641 | 40,641 | 382,486 |
| Support costs | - | 21,788 | - | 21,788 | 18,892 |
| Total | 31,866 | 21,788 | 40,641 | 94,295 | 422,377 |
| | 31,866 | 21,788 | 40,641 | 94,295 | 436,927 |
| Governance costs | 10,622 | 14,999 | - | 25,621 | 24,020 |
| | 53,111 | 76,632 | 40,641 | 170,384 | 512,434 |

7 Fundraising and publicity costs

| | 2008 £ | 2007 £ |
|--|---------------|---------------|
| Other costs comprise: | | |
| London Marathon expenses | 13,105 | 17,387 |
| Annual Report | 2,158 | 1,244 |
| Other expenses | 13,688 | 49 |
| Share of support costs - Premises expenses | 4,274 | 3,546 |
| Share of support costs - Running costs | 6,206 | 5,503 |
| Share of support costs - Accountancy | 414 | 396 |
| 20th Anniversary Event | - | 12,862 |
| | 39,845 | 40,987 |

8 Grants payable

| | 2008 £ | 2007 £ |
|---------------------------|---------------|----------------|
| Project support in Africa | 40,641 | 382,486 |

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2008

| | | |
|--|---------------|----------------|
| Grants to institutions relating to project support in africa comprise: | | |
| Unrestricted grants for activities for disabled children | 12,341 | 2,428 |
| Restricted grants for activities for disabled children | 28,300 | 380,058 |
| | <hr/> | <hr/> |
| | 40,641 | 382,486 |
| | <hr/> | <hr/> |
| 9 Support costs | 2008 | 2007 |
| | £ | £ |
| Premises expenses | 8,547 | 7,092 |
| Running costs | 12,413 | 11,007 |
| Other costs | 828 | 793 |
| | <hr/> | <hr/> |
| | 21,788 | 18,892 |
| | <hr/> | <hr/> |
| 10 Governance costs | 2008 | 2007 |
| | £ | £ |
| Other governance costs comprise: | | |
| Legal and professional | 2,999 | 3,075 |
| External audit | 1,105 | 1,000 |
| Share of support cost - Premises expenses | 4,274 | 3,546 |
| Share of support cost - Running costs | 6,207 | 5,503 |
| Share of support cost - Accountancy | 414 | 396 |
| | <hr/> | <hr/> |
| | 14,999 | 13,520 |
| | <hr/> | <hr/> |
| 11 Council Members | | |

None of the council members (or any persons connected with them) received any remuneration. However, travelling and subsistence expenses of £704 (2007: £112) for five trustees has been paid for by the Charity during the year.

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2008

12 Employees

Number of employees

The average monthly number of employees during the year was:

| | 2008 Number | 2007 Number |
|------------------------------------|----------------|----------------|
| Administration and project support | 1.5 | 1 |

Employment costs

| | 2008 £ | 2007 £ |
|-----------------------|---------------|---------------|
| Wages and salaries | 47,214 | 46,185 |
| Social security costs | 4,137 | 4,768 |
| Other pension costs | 1,760 | 1,544 |
| | <u>53,111</u> | <u>52,497</u> |

There were no employees whose annual emoluments were £60,000 or more.

13 Tangible fixed assets

| | Plant and machinery £ | Fixtures, fittings & equipment £ | Total £ |
|-------------------------|-----------------------------|---|---------------|
| Cost | | | |
| At 1 April 2007 | 20,981 | 666 | 21,647 |
| Additions | 611 | - | 611 |
| Disposals | (1,184) | - | (1,184) |
| At 31 March 2008 | <u>20,408</u> | <u>666</u> | <u>21,074</u> |
| Depreciation | | | |
| At 1 April 2007 | 8,258 | 440 | 8,698 |
| On disposals | (772) | - | (772) |
| Charge for the year | 2,584 | 34 | 2,618 |
| At 31 March 2008 | <u>10,070</u> | <u>474</u> | <u>10,544</u> |
| Net book value | | | |
| At 31 March 2008 | <u>10,338</u> | <u>192</u> | <u>10,530</u> |
| At 31 March 2007 | <u>12,723</u> | <u>227</u> | <u>12,950</u> |

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2008

| 14 Debtors | 2008 | 2007 |
|--------------------------------|----------------------|---------------|
| | £ | £ |
| Income tax recoverable | 1,022 | 9,222 |
| Other debtors | - | 490 |
| Prepayments and accrued income | 10,122 | 7,005 |
| | <u>11,144</u> | <u>16,717</u> |

| 15 Creditors: amounts falling due within one year | 2008 | 2007 |
|--|----------------------|---------------|
| | £ | £ |
| Bank overdrafts | 548 | 3,257 |
| Taxes and social security costs | 1,183 | 520 |
| Accruals | 17,853 | 16,214 |
| | <u>19,584</u> | <u>19,991</u> |

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2008

16 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:

| | Balance at 1 April 2007 | Movement in funds | | Balance at 31 March 2008 |
|-------------------------|----------------------------|-----------------------|-----------------------|--------------------------------|
| | | Incoming resources | Resources expended | |
| | £ | £ | £ | £ |
| States of Jersey 2006 | 3,327 | - | (3,327) | - |
| States of Jersey 2007 | - | 156,286 | (6,342) | 149,944 |
| States of Jersey 2008 | - | 95,091 | (18,625) | 76,466 |
| States of Guernsey 2008 | - | 15,326 | - | 15,326 |
| Projects in Kenya | - | 10,525 | - | 10,525 |
| Projects in Uganda | - | 1,400 | - | 1,400 |
| Other Restricted Funds | 781 | 156 | (6) | 931 |
| | <u>4,108</u> | <u>278,784</u> | <u>(28,300)</u> | <u>254,592</u> |

States of Jersey 2006

This grant was given by the states of Jersey Overseas Aid Committee, to support the construction of a Physiotherapy unit and workshop in Moyo, to build resources rooms in both Nakasongola and Luwero Districts and to provide surgical equipment to four regional hospitals.

States of Jersey 2007

These funds were granted for the equipping of orthopedic workshops in Uganda, the construction of resources room in Arua and Lira districts in Uganda and the establishment of a mental health resource room in Nebbi in Uganda.

States of Jersey 2008

These funds were granted for the construction of resource rooms in two schools in Bulissa District in Uganda, the support of inclusive early childhood education in Nairobi and the establishment of a training programme for young disabled people in Kenya.

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2008

16 Restricted funds

(continued)

States of Guernsey 2008

These funds were granted for the establishment of resource rooms for special needs in two schools in Masindi District in Uganda.

Projects in Kenya

These funds have been granted for the work of our project partners in Kenya Little Rock Early Childhood Development Centre and Kenya Disabled Action Network.

Projects in Uganda

These funds have been granted for our work with Parents Support Groups in Uganda.

17 Analysis of net assets between funds

| | Unrestricted funds | Restricted funds | Total |
|--|-----------------------|---------------------|----------------|
| | £ | £ | £ |
| Fund balances at 31 March 2008 are represented by: | | | |
| Tangible fixed assets | 3,751 | 6,779 | 10,530 |
| Current assets | 61,885 | 247,813 | 309,698 |
| Creditors: amounts falling due within one year | (19,584) | - | (19,584) |
| | <u>46,052</u> | <u>254,592</u> | <u>300,644</u> |

18 Auditors' Ethical Standards

The relevant circumstances requiring disclosure in accordance with the requirements of APB Ethical Standard - Provisions Available for Small Entities are that, in common with many charities of our size and nature we use our auditors to assist with the preparation of the accounts.

19 Project support in Africa

2007/8 was an exceptional year for AbleChild Africa. We spent considerably less on charitable activities than we had intended because the Trustees took the decision to insist upon high standards of reporting and accountability from our partner organisations. It took some time for the Trustees to be sufficiently satisfied with reporting that they were willing to transfer additional funds to our partner organisations and as a result at the year end we were holding considerable funds which we had hoped to be able to remit during 2007/8. We are now able to confirm that we have indeed satisfied ourselves that the necessary high standards of accountability are being met and have remitted the bulk of the restricted funds which we were holding for charitable activities in Africa at the year end during the subsequent months whilst this report was being prepared. We do not anticipate this situation being repeated in the following financial year.