

**Charity Registration No: 326859**

**Company Registration No: 1861434 (England and Wales)**

**AbleChildAfrica**

**Trustee Report and Financial Statements**

**For the year ended**

**31 March 2009**

## **AbleChildAfrica**

### **Report of the Trustees For the year ended 31 March 2009**

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The Council Members (Trustees) present their report along with the financial statements of the charity for the year ended 31 March 2009. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements and comply with applicable law, and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in October 2005 as applicable to small charities.

#### **Reference and Administrative details of the charity, its Trustees and Advisers**

AbleChildAfrica is a charity registered with the Charity Commission under registration number 326859 (it was previously known as Uganda Society for Disabled Children) and a company, limited by guarantee registered with Companies House under registration number 1861434

The principal operating address is

Southbank House  
Black Prince Road  
London SE1 7SJ  
Telephone: 0845 226 1015  
Website: [www.ablechildafrica.org.uk](http://www.ablechildafrica.org.uk)

#### *Patrons*

Dame Evelyn Glennie OBE  
Keith Nethercot  
The Rt Rev Michael Scott-Joynt  
Terry Waite CBE

#### *Trustees*

The trustees who served during the year and up to the date of this report were:

Mr T J David	
Mrs Sally Turnbull	
Mrs Ting Plaskett	(resigned 24/08/08)
Mrs Leana Arain	
Mr Peter Oliver	
Mrs Wendy Ford	
Mr Vimal Shah	
Mr Francis F Tusubira	(resigned 21/07/08)
Ms Nicola Chevis	
Ms Jacqueline Cassidy	(resigned 10/07/09)
Mr Shikuku Obosi	
Mr Steve Broach	(appointed 10/07/09)

#### *Executive Director*

Mary Ann Mhina

## AbleChildAfrica

### Report of the Trustees (continued) For the year ended 31 March 2009

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#### Reference and Administrative details of the charity, its Trustees and Advisers (continued)

##### *Auditors*

Myers Clark  
Woodford House  
Woodford Road  
Watford  
Hertfordshire WD17 1DL

##### *Bankers*

The Co-Operative Bank	CAF Bank Ltd	Barclays Bank
Delf House	25 Kings Hill Avenue	81 Fleet Street
Southway	Kings Hill, West Malling	London
Skelmersdale WN8 6WT	Kent ME19 4JQ	EC4Y 1ET

##### *Solicitors*

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

#### Structure, Governance and Management

##### *Trustees and organisational structure*

The charity is constituted as a company, limited by guarantee and is governed by its Memorandum and Articles of Association.

New Trustees are nominated by members of the board of Trustees and approved by a vote of the whole committee. Trustees are elected on a three year renewable basis and each year one third of the board must retire by rotation. 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.

We have sub-committees to deal with Finance, Personnel and Fundraising which each have identified terms of reference. The Trustees board meets regularly to review strategy, programmes, finance and monitoring reports and its activities are governed by the following governance documents:

AbleChildAfrica Trustee Code of Conduct  
AbleChildAfrica Trustee Job Description  
Chair of AbleChildAfrica - **Role Description**

The Trustees review their performance on an annual and this year held an away-day to review the organisation's work. Trustees also make occasional visits to the partner organisations which we work with in Africa and there are guidelines about their conduct when making such visits.

**Report of the Trustees (continued)  
For the year ended 31 March 2009**

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**Structure, Governance and Management (continued)**

The charity's Executive Director is responsible for the day to day operation of the charity. She is also the secretary to the Trustee Board. AbleChildAfrica 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.

*Voluntary help and gifts in kind*

We would like to thank all our volunteers in particular Sofia Olsson, Harrison Kwame Golo and Sarah O'Gorman for the voluntary work which they carried out during the year. Between them they worked 350 days during the year which would have cost an estimated £5,250 to fund.

*Risk management Statement*

The Trustees consider the most significant risk to which AbleChildAfrica is exposed is a sudden and unexpected shortfall in fundraising income. We are seeking to mitigate this risk 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 organisations also carries significant risk and we have sought to mitigate this risk by instigating clear MOUs 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 to develop strategies to mitigate risks where necessary. This year we took the step of the risk of employing a full-time fundraiser. This year we took the step of employing a full-time fundraiser. In the current economic climate this move has yet to pay the dividends for which we had hoped

**Objectives and Activities**

AbleChildAfrica 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.*

Since 2007 our strategy has been to carry out this work by working in partnership with African organisations who broadly share our mission. During the year we worked with a total of 5 partner organisations in Kenya, Tanzania and Uganda in order to achieve our mission which is to promote and facilitate the participation of young disabled people in all aspects of development in Africa.

The trustees have considered the guidance issued by the Charity Commission in respect of the requirement to provide public benefit and believe that the activities of the charity meet the criteria.

**Report of the Trustees (continued)**  
**For the year ended 31 March 2009**

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**Activities, Achievements and Performance**

Our aims for the financial year 2008-9 fell under the four objectives of our strategic plan 2007-2012:

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

Specifically, we have provided support to USDC in Uganda to develop a clear strategy for their advocacy work. Much of this support has been offered by Steve Broach who designed and ran the UK Campaign 'Every Disabled Child Matters'. Steve worked with USDC and its partners to identify the key issues for their lobbying work. They settled on access to education as a critical issue to take forward in the coming year. We supported KEDAN in Kenya to hold an advocacy meeting for a group of young disabled people from across the region and we continue to include support for advocacy at whatever level makes sense for them in the package which we offer all our partners. For Little Rock, for example, this means supporting their attempts to ensure that the disabled children they work with are accepted in to mainstream schools locally to where they live. In addition we have sought to raise the profile of the right that disabled children have to an education in the UK amongst our supporters and partners and parliamentarians whom we targeted through an event at the House of Lords in June 2008.

***Support African models for ensuring that young disabled people are included in the development of their communities***

Increasingly under this objective we are seeking to support our partners' new models which can be adopted by a wider group of organisations working in this field. Specifically this year, we have supported USDC in Uganda to further develop its model for implementing Community Based Rehabilitation and Advocacy work through Parents Support Groups. With the help of Comic Relief we have worked with them to develop a manual which others can use in the development of Parents Support Groups. We are also developing a manual explaining how we use Child Rights Clubs to promote the equal rights of disabled children.

In Kenya we are now 18 months in to a project which provides support to disabled youngsters to help them find work or develop a business. The project has so far worked with 60 young people to offer them training and support and placed 20 youngsters in work placements in Nairobi. 7 of them have now been offered jobs and we continue to work with employers to promote access to work from disabled youth in partnership with KEDAN.

Little Rock now works with a total of 60 disabled children and is illustrating the improved capacity of children who have received support in early childhood to cope with mainstreamed education. Little Rock is now looking at how to ensure that the local primary schools are able to mainstream them.

Working to develop projects with two new organisations in Tanzania we have been able to share experiences from Uganda and Kenya and are supporting the development of early childhood work with disabled children in Tanzania and Child Rights and Parents Support Groups too.

We are also developing a regional youth initiative involving young people from Uganda, Kenya and Tanzania.

**Activities, Achievements and Performance (continued)**

***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 Tanzania. A third staff member was recruited in August to take on Fundraising. Unfortunately times are tough and our investment has yet to generate the returns for which we had hoped. Nevertheless during the year we raised £100,980 from the public and £177,937 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. This year we also held our first Partners Forum where our different partner organisations were able to share their experiences and learn from each other. Amongst other things the meeting looked at child safety and accountability which are important issues for all our partner organisations.

Some comments by participants in the forum about what they had learnt:

*'The forum has opened my eyes and now I know that as an organisation we have to involve other stakeholders for us to achieve our vision.'*

*'There are lessons to take back home.'*

*The critique of others about our work was good to kind of sharpen our own interventions.*

*It is good and should be nurtured and to share within the region,*

*Networking and sharing of experiences has strengthened our spirit to continue working.*

*Generally, this forum has broadened my mind. I have heard what other organisations are whom I have met for the first time. Together there is a lot we can do for the betterment of disabled children lives.*

During the year we standardised our reporting structure so that we are able to compare the effectiveness of our work and the value which we offer across our partnerships. During the year we also began a standardised annual review process across our partnerships. Finally we have been working to ensure that our partners are able to contribute their ideas to our strategic direction and have developed a mechanism for this to take place.

**External factors affecting achievement**

Despite our investment in a new fundraiser the economic climate has had an impact and our income has fallen this year. We hope the situation will improve during the coming year.

**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 £178,342 in restricted grants for work in Africa. Restricted expenditure totalled £296,434 which included income received in the previous financial year. We received £100,980 in restricted funds which included £45,664 sponsorship raised by 28 runners in the 2008 Flora London Marathon.

**Report of the Trustees (continued)  
For the year ended 31 March 2009**

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We also continue to receive support from our individual supporters and friends as well as from the following Trusts and Foundations:

American Airlines	Fulham Football Club
Austin and Hope Pilkington Trust	Jersey Overseas Aid Commission
Comic Relief	North South Travel
Constance Green Foundation	Barclays Wealth
Dorfred Charitable Trust	The London Eye
East Kent Cartons	Oliveto & Olivo Ltd.
Gourdonstoun School	Kuoni Travel
Laing	Radisson Edwardian Hotels
Souter Charitable Trust	Thomas Panton Wine Merchants
Guernsey Overseas Aid Committee	

We would like to thank all our donors and supporters.

**Investment policy**

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 mitigate financial risk in the future. We will develop a policy for the appropriate management of these.

**Reserves policy**

The charity aims to keep 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 in the unlikely event that its financial survival becomes impossible at any time in the future.

**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 £3000 can be presented at any of the quarterly meetings.

**Plans for the Future**

During the year we worked to develop partnerships in Tanzania and we hope to be able to start working with two organisations there during the coming year. We also hope that our investment in fundraising will bear fruit and enable us to generate a larger income stream by the end of the next financial year.

**Report of the Trustees (continued)**  
**For the year ended 31 March 2009**

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**Statement of Trustees Responsibilities in respect of the Financial Statements**

Company law requires the Management Committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the net incoming resources for the year. In preparing the financial statements the Management Committee are required to

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on a going concern basis unless it is inappropriate to do so

The Management Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 1985. It is also responsible for safeguarding the assets of the charitable company and hence for taking steps for the prevention and detection of fraud and other irregularities.

This report and the financial statements have been prepared in accordance with

- the special provisions of part VII of the Companies Act 1985 relating to small entities
- the provisions of the Charities Acts that determine the form and content of Charity Annual Reports
- Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

The directors have taken advantage of s249 (A) Companies Act 1995 which exempts the company from the requirement to have the accounts audited.

Approved by the Trustees on 10 September 2009 and signed on their behalf by:



**T J David**

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ABLECHILDAFRICA

We have audited the financial statements of AbleChild Africa for the year ended 31 March 2009 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

The financial statements have been prepared under the accounting policies set out therein.

### *Respective responsibilities of trustees and auditors*

The trustees' (who are also the directors of the company for the purposes of company law) responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities on page 7.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act. Accordingly we have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with section 44 of that Act.

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 and are prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the information given in the Trustees' Annual Report is not consistent with those financial statements, the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, or if we have not received all the information and explanations we require for our audit.

We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to other information.

### *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 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 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.

### *Opinion*

In our opinion

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of affairs of the charity as at 31 March 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- the financial statements have been prepared in accordance with the Companies Act 1985.



**Myers Clark**  
Chartered Accountants  
Registered Auditor  
Iveco House  
Station Road  
Watford  
Herts WD17 1DL

Dated 22 October 2009

ABLECHILD AFRICA

STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2009

	Notes	Unrestricted funds £	Restricted funds £	Total 2009 £	Total 2008 £
<b><u>Incoming resources from generated funds</u></b>					
Donations and legacies		39,464	405	39,869	74,552
Activities for generating funds	2	65,706	0	65,706	46,490
Investment income	3	8,907	0	8,907	8,460
		<b>114,077</b>	<b>405</b>	<b>114,482</b>	<b>129,502</b>
Incoming resources from charitable activities	4	-	<b>180,437</b>	<b>180,437</b>	278,628
<b>Total incoming resources</b>		<b>114,077</b>	<b>180,842</b>	<b>294,919</b>	<b>408,130</b>
<b><u>Resources expended</u></b>					
<b>Costs of generating funds</b>					
Fundraising and publicity costs		<b>80,517</b>	-	<b>80,517</b>	50,468
<b>Charitable activities</b>					
Research and development costs		<b>8,719</b>		<b>8,719</b>	
Project support in Africa		<b>34,008</b>	<b>298,900</b>	<b>332,908</b>	94,295
<b>Total charitable expenditure</b>		<b>42,727</b>	<b>298,900</b>	<b>341,627</b>	<b>94,295</b>
Governance costs		<b>22,551</b>	-	<b>22,551</b>	25,621
<b>Total Resources expended</b>	5	<b>145,795</b>	<b>298,900</b>	<b>444,695</b>	<b>170,384</b>
<b>Net Income/(expenditure) for the year / Net movements in funds</b>		<b>-31,718</b>	<b>-118,058</b>	<b>-149,776</b>	<b>237,746</b>
Fund balances at 1 April 2008		46,052	254,592	300,644	62,898
<b>Fund balances at 31 March 2009</b>		<b>14,334</b>	<b>136,534</b>	<b>150,868</b>	<b>300,644</b>

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

ABLECHILD AFRICA (FORMERLY UGANDA SOCIETY FOR DISABLED CHILDREN)

BALANCE SHEET

AS AT 31 MARCH 2009

	Notes	2009 £	£	2008 £	£
<b>Fixed assets</b>					
Tangible assets	11		8,434		10,530
<b>Currents assets</b>					
Debtors	12	8,336		11,144	
Cash at bank and in hand		<u>143,232</u>		<u>298,554</u>	
		151,568		309,698	
<b>Creditors: amounts falling due within one year</b>	13				
		<u>- 9,134</u>		<u>- 19,584</u>	
<b>Net current assets</b>			<u>142,434</u>		<u>290,114</u>
<b>Total assets less current liabilities</b>			<u>150,868</u>		<u>300,644</u>
<b>Income funds</b>					
Restricted funds	15		136,534		254,592
Unrestricted funds:			14,334		46,052
			<u>150,868</u>		<u>300,644</u>

The accounts were approved by the Board on 10 September 2009



Mr Tim J David  
Trustee



Mr Vimal N Shah  
Trustee

**ABLECHILD AFRICA**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2009**

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**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 the financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small charity.

The account has 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 grant 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-condition regarding, entitlement, this income is included in incoming resources of restricted funds when receivable

Investment income is recognised on receivable basis

**1.2 Resources expenses**

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 activities where the cost 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 overheads 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, Kenya and a proportion of costs of employees based in the UK in respect of their time spent on matters directly relating to projects in Africa

Governance costs: These include all costs directly related to governance activities and include an allocation of the general support costs of the charity

Support costs: These are costs that cannot be directly attributable to the charitable activities, fundraising or governance that support all the activities of the charity. Support costs are apportioned to activities based on the time spent on each activity during the accounting period.

**1.3 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates 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 and equipment	15% per annum on reducing balance

**1.4 Leasing and hire purchase commitments**

Rents 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 condition by donors as to how they may be used. The purpose 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.

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2009

2 Activities for generating funds

	2009 £	2008 £
London Marathon Sponsorship	65,076	46,439
Other	630	51
	<u>65,706</u>	<u>46,490</u>

3 Investment Income

	2009 £	2008 £
Bank Interest	8,907	8,460

4 Incoming resources from charitable activities

	2009 £	2008 £
<i>Grants Receivable</i>		
Comic Relief	104,416	-
States of Jersey	34,100	251,377
Guernsey	-	15,326
Dorfred Charitable Trust	500	-
Beatriz Laing Foundation	2,500	-
Little Rock	3,000	5,525
Ryklow Charitable Trust	750	-
Medicor Foundation	35,171	-
Constance Green Foundation	-	5,000
The Bower Trust	-	1,400
	<u>180,437</u>	<u>278,628</u>

5 Total resources expended

	Direct Costs £	Grant Funding £	Support Costs £	Total 2009 £	Total 2008 £
<i>Cost of generating funds</i>					
Fundraising and publicity costs	64,677	-	15,840	80,517	50,468
<i>Charitable activities</i>					
Research and development	8,719	-	-	8,719	-
Project support in Africa	10,331	248,656	73,921	332,908	94,295
	<u>19,050</u>	<u>248,656</u>	<u>73,921</u>	<u>341,627</u>	<u>94,295</u>
<i>Governance costs</i>					
	6,711	-	15,840	22,551	25,621
	<u>90,438</u>	<u>248,656</u>	<u>105,601</u>	<u>444,695</u>	
<i>Total 2008</i>	<u>48,423</u>	<u>35,895</u>	<u>86,066</u>		<u>170,384</u>
	note 6	note 7	note 8		

## 6. Direct Cost of Activities

	Costs of Generating Funds	Charitable Activities	Governance	Total 2009	Total 2008
	£	£	£	£	£
Salaries	20,371	-	-	20,371	10,622
Freelance Consultancy	-	-	-	-	3,926
Recruitment	4,308	-	-	4,308	-
Partners Forum	-	7,212	-	7,212	-
London Marathon expenses	22,695	-	-	22,695	13,174
Publicity and Advertising	2,244	-	-	2,244	6,043
Annual Report	2,298	-	-	2,298	2,158
Websites	4,935	-	-	4,935	-
Events	6,120	-	-	6,120	2,138
Travel and Subsistence	-	10,328	-	10,328	4,746
Trustee Expenses	-	-	995	995	704
Trustee meeting and Training costs	-	-	2,701	2,701	-
Legal Costs	-	-	226	226	2,295
Audit	-	-	2,789	2,789	1,104
Other expenses	1,706	1,510	-	3,216	1,513
	<u>64,677</u>	<u>19,050</u>	<u>6,711</u>	<u>90,438</u>	
<i>Total 2008</i>	<u>39,573</u>	<u>4,746</u>	<u>4,104</u>		<u>48,423</u>

## 7 Grants payable

	2009 £	2008 £
Grants to Institutions:		
Unrestricted grants for activities for disabled children	756	10,241
Restricted grants for activities for disabled children	247,900	25,654
	<u>248,656</u>	<u>35,895</u>

## 8 Support Costs

	2009 £	2008 £
Staff Costs	56,850	42,489
Premises expenses	17,798	17,095
Office costs	30,953	26,482
	<u>105,601</u>	<u>86,066</u>
Allocated as follows		
Cost of Generating Funds	15,840	10,894
Charitable Activities	73,921	53,655
Governance	15,840	21,517
	<u>105,601</u>	<u>86,066</u>

## 9 Trustee Expenses and Remuneration

None of the Council Members (or persons connected to them) received any remuneration. However, traveling and subsistence expenses of £995 (2008: £704) were reimbursed to 4 (2008: 5) trustees

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2009

10 Employees

Number of employees

The average monthly number of employees during the year was

	2009	2008
	Number	Number
	2.0	1.5
Employment costs	2,009	2,008
	£	£
Wages and salaries	68,082	47,214
Social security costs	7,086	4,137
Other pension costs	2,053	1,760
	77,221	53,111
<i>Allocated:</i>		
Direct Costs	20,371	10,622
Support Costs	56,850	42,489
	77,221	53,111

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

11 Tangible fixed assets

	Plant and Machinery	Furniture, Fittings & Equipments	Total
	£	£	£
<b>Costs</b>			
At 1 April 2008	20,408	666	21,074
additions	-	-	-
Disposal	-	-	-
At 31 March 2009	20,408	666	21,074
<b>Depreciation</b>			
At 1 April 2008	10,070	474	10,544
On disposal	-	-	-
Charged for the year	2,067	29	2,096
At 31 March 2009	12,137	503	12,640
<b>Net book value</b>			
At 31 March 2009	8,271	163	8,434
As 31 March 2008	10,338	192	10,530

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2009

12 Debtors

	2009 £	2008 £
Income tax recoverable	3,038	1,022
Other debtors		
Prepayments and accrued income	<u>5,298</u>	<u>10,122</u>
	<u>8,336</u>	<u>11,144</u>

13 Creditors: amounts falling due within one year

	2009 £	2008 £
Bank overdrafts	-	548
Taxes and social security costs	2,211	1,183
Accruals	<u>6,923</u>	<u>17,853</u>
	<u>9,134</u>	<u>19,584</u>

14 Financial Commitments

At 31st March 2009 the charity was committed to making the following payments under non-cancellable operating leases

	2,009	2,008
	£	£
Operating leases which expire:		
Within one year	1,449	1,449
	<u>1,449</u>	<u>1,449</u>

15 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:

	Balances 01 April 2008 £	Incoming resources £	Resources Expended £	Balance at 31 March 2009 £
Comic Relief	-	104,416	104,416	-
State of Jersey 2007	149,944		56,804	93,140
State of Jersey 2008	76,466		64,797	11,669
Medicor Foundation	-	35,171	29,807	5,364
State of Jersey 2009 (KEDAN)	-	34,100	19,138	14,962
State of Guernsey 2008	15,326		5,532	9,794
Projects in Kenya	10,525	3,750	14,275	-
Projects in Uganda	1,400	500	380	1,520
UK Education Projects	-	2,500	2,500	-
Other restricted funds	931	405	1,251	85
	<u>254,592</u>	<u>180,842</u>	<u>298,900</u>	<u>136,534</u>

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2009

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15 Restricted funds (continued)

States of Jersey 2006

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

States of Jersey 2007

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

State of Jersey 2008

These funds were granted for the construction of resources room 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 disable people in Kenya.

States of Guemsey 2008

These funds were granted for the establishment of resource room 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

Theses funds have been generated for our work with parents support groups in Uganda

In 2009 Jersey awarded us a grant to pilot work with disabled youth, in partnership with KEDAN, developing a peer-2-peer coaching programme and regularly sporting activities for 100 young disabled people

UK Education Projects

These funds are to develop a campaign run from the UK to promote the education of disabled children in Africa and co-ordinate the work of our partners in advocating for this issue.

16 Net Analysis between Funds

Funds balances at 31 March 2009 were represented by:

	£	£	£
Tangible fixed assets	3,004	5,430	8,434
Current assets	20,464	131,104	151,568
Creditors: amount falling due within a mount	- 9,134	-	9,134
	<u>14,334</u>	<u>136,534</u>	<u>150,868</u>

17 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 preparation of the accounts.