

ABLECHILD AFRICA

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2010

**Company number 1861434
(England and Wales)**

Charity number 326859

AbleChildAfrica

Report of the Trustees

For the year ended 31 March 2010

The Council Members (Trustees) present their report along with the financial statements of the charity for the year ended 31 March 2010. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements and comply with 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).

Legal and administrative information

Trustees

Mr T J David (Resigned 23/06/10)

Mrs Sally Turnbull

Mrs Leana Arain

Mr Peter Oliver

Mrs Wendy Ford

Mr Vimal Shah

Ms Nicola Chevis

Ms Jacqueline Cassidy

Mr Shikuku Obosi

Ms Judy Oder (Appointed 18/09/10)

Ms Hannah Thompson (Appointed 18/09/10)

Ms Nyari Mughuti (Appointed 18/09/10)

Executive Director

Mary Ann Mhina

Principal Office

Southbank House

Black Prince Road

London SE1 7SJ

Telephone: 0845 226 1015

Website: www.ablechildafrica.org.uk

Independent Auditors

Robinson Stewart & Co.

7 Granard Business Centre

Bunns Lane

Mill Hill

London NW7 2DQ

Bankers

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

Solicitors

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

Structure, Governance and Management

Trustees and organisational structure

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 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.

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. During this financial year we investigated various possibilities for merger and partnership to further mitigate against these risks. We emerged from these discussions with a clear agreement that the work we are doing is still both valuable and unique.

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 and supported work by Power International in Mozambique 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.

Voluntary help and gifts in kind

We would like to thank all our volunteers in particular Joseph Chimbuto, Ruby Darson, Jennifer Meeds, Irahyma Paredes, Nuruh Nakimuli and Colin Sumpter for the voluntary work that they carried out during the year. The work they carried out is estimated at £4,600.

Activities, Achievements and Performance

Our aims for the financial year 2009-10 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

As well as continuing to support the advocacy work carried out by our partners we have also sort to influence other UK based organisations who work with vulnerable children in Africa to more seriously consider the needs of disabled children. We envisage that this will be a key area of our work in coming years and are seeking to develop partnerships to offer our specialist technical support to agencies interested in ensuring that their work is more inclusive of disabled children's needs.

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

We continue to support our network of partners to develop models which are more widely applicable such as the Parents Support Group concept which has been working effectively in Uganda for some time. Our Tanzanian partner ICD has visited parents groups in Uganda with the hope of initiating similar groups as part of the projects we are supporting with them in Tanzania. We continue to support

the development of Inclusive Early Childhood Education and this year have supported a start-up project in western Tanzania supporting it with expertise from Little Rock in Kenya. During the year we reviewed the pilot projects that have been developed in partnership with ANDY for young disabled people in Kenya and hope to secure funding to help us continue and improve that work over the next three years. Similarly we continue to seek support for work with our partners to develop models for Inclusive Education which can be easily replicated and shared. During the year we carried out surveys of our partners and they came back with a clear message that they value our support for them both as individual organisations and also working together as a network to promote more widespread change.

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

AbleChildAfrica has begun to develop a name for itself as a specialist agency providing good quality support for work with disabled children in Africa. But there is no doubt that making this transition has been a struggle financially. In the year in question expenditure exceeded income however we are pleased that despite significant difficulties in attracting funds our restricted income only fell slightly to £172,252 and our unrestricted income at £106,375 rose in real terms because changes to our accounting practices meant that in the previous year income was higher than anticipated. It is our view therefore that the accounts demonstrate that we have been able to maintain a similar position to the previous year. What remains is an essential step-change in our capacity that will require an investment in staffing and fundraising in particular.

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

Following a significant effort to work on these issues during the first two years of this plan the board now believes that our systems and policies are much improved. A recent survey demonstrates that we are open and transparent about our work with our partners. We encourage them to take the same approach with those with whom they work. 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. Going forward we will continue to improve our practice and to work with our partners to ensure the quality of work across our network remains high.

External factors affecting achievement

We are proud that, despite significant challenges in the year in question we were able to maintain our income. We recognise however that there is an urgent need for successful fundraising. To date we judge that this has been hampered both by our own capacity and also by the current climate. During the year we investigated two potential merger opportunities. We emerged from this process with a clear belief that our work is vital and valuable and that we have a valid and important role to play as an independent specialist organisation but the time and energy spent on

these processes also clearly hampered our ability to bring in income during the year in questions.

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 £172,252 in restricted grants for work in Africa. Restricted expenditure totalled £266,824 which included income received in the previous financial year. We received £108,091 in restricted funds which included £66,366 sponsorship raised by 34 runners in the 2009 Flora London Marathon.

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 would review this position in future should resources allow.

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 untenable at any time in the future. Unfortunately this year we have again failed to achieve this aim. However the Trustees are assured that the reserves we currently carry are sufficient to undertake all of their legal obligations with respect to any decision to wind up the organisation.

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 makes request 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.

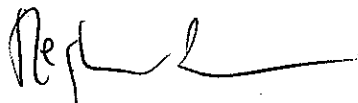
Plans for the future

Following a year spent investigating possible mergers of the organisation we have emerged with a clear plan for the future that prioritises extending our capacity in order to realise the growth which is necessary to ensure that our future is sustainable and that we can therefore provide a good quality support to our network of partners.

Approved by the Trustees and signed on their behalf by:

S Broach

Date 9 December 2010



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ABLECHILD AFRICA

We have audited the financial statements of AbleChild Africa for the year ended 31 March 2010, which comprise the statement of financial activities (including income and expenditure account), balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to smaller entities).

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity'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 Charity and the Charity's members as a body, for our audit work, for this report or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the trustees' responsibilities statement set out on page 1, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice's Board (APB's) Ethical Standards for Auditors, including APB Ethical Standard – Provisions Available for Small Entities (revised).

Scope of the audit of the financial statements

A description of the scope of the audit of financial statements is provided on the APB's website at www.frc.org.uk/apb/scope/UKNP/.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2010 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Standards applicable to smaller entities; and
- have been properly prepared in accordance with the requirements of the Companies Act 2006.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ABLECHILD AFRICA

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records or returns;
- certain disclosures of Trustees' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements and the Trustees' report in accordance with the small companies regime.



**John Robinson FCA
Senior Statutory Auditor
For and on behalf of**

**7 Granard Business Centre
Bunns Lane, Mill Hill
London NW7 2DQ**

9 December 2010

ROBINSON STEWART & CO.

**Chartered Accountants
& Statutory Auditors**

ABLECHILD AFRICA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2010

	Notes	Unrestricted funds £	Restricted funds £	Total 2010 £	Total 2009 £
<u>Incoming resources from generated funds</u>					
Donations and legacies		39,613	180	39,793	39,869
Activities for generating funds	2	66,599		66,599	65,706
Investment income	3	163		163	8,907
		106,375	180	106,555	114,482
Incoming resources from charitable activities	4	0	172,252	172,252	180,437
Total incoming resources		106,375	172,432	278,807	294,919
<u>Resources expended</u>					
Costs of generating funds					
Fundraising and publicity costs		52,390	0	52,390	80,517
Charitable activities					
Research and development costs		0		0	8,719
Project support in Africa		33,971	266,824	300,795	332,908
Total charitable expenditure		33,971	266,824	300,795	341,627
Governance costs		19,520	0	19,520	22,551
Total resources expended	5	105,881	266,824	372,705	444,695
Net movements in funds		494	-94,392	-93,898	-149,776
Fund balances at 1 April 2009		14,334	136,534	150,868	300,644
Fund balances at 31 March 2010		14,828	42,142	56,970	150,868

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

ABLECHILD AFRICA

BALANCE SHEET

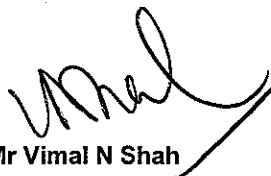
AS AT 31 MARCH 2010

	Notes	2010 £	£	2009 £	£
Fixed assets					
Tangible assets	11		6,755		8,434
Currents assets					
Debtors	12	9,349		8,336	
Cash at bank and in hand		<u>46,808</u>		<u>143,232</u>	
		56,157		151,568	
Creditors: amounts falling due within					
one year	13	<u>-5,942</u>		<u>-9,134</u>	
Net current assets			<u>50,215</u>		<u>142,434</u>
Total assets less current liabilities			<u>56,970</u>		<u>150,868</u>
Income funds					
Restricted funds	15		42,142		136,534
Unrestricted funds:	16		14,828		14,334
			<u>56,970</u>		<u>150,868</u>

The accounts were approved by the Board on
9 December 2010



Mr Steve Broach
Trustee



Mr Vimal N Shah
Trustee

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2010

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 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 (effective April 2008) and in accordance with the Companies Act 2006.

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-condition regarding entitlement, this income is included in incoming resources of restricted funds when received.

Investment income is recognised on a 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.

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 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.

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:

Fixtures, fittings and equipment	15% and 20% per annum on reducing basis
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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.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010**2 Activities for generating funds**

	2010 £	2009 £
London Marathon sponsorship	66,326	65,076
Other	<u>273</u>	<u>630</u>
	<u>66,599</u>	<u>65,706</u>

3 Investment Income

	2010 £	2009 £
Bank interest	<u>163</u>	<u>8,907</u>

4 Incoming resources from charitable activities

	2010 £	2009 £
Grants receivable for charitable purposes	<u>172,252</u>	<u>180,437</u>

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

Comic Relief	43,278	104,416
States of Jersey	68,608	34,100
Jersey Power International	45,571	-
Guernsey		
Dorfred Charitable Trust	-	500
Beatriz Laing Foundation	-	2,500
Little Rock	-	3,000
Rykiow Charitable Trust	-	750
Medicor Foundation	-	35,171
Constance Green Foundation	13,295	-
Other amounts	<u>1,500</u>	<u>-</u>
	<u>172,252</u>	<u>180,437</u>

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

5 Total resources expended

	Direct costs	Grant funding	Support costs	Total 2010	Total 2009
	£	£	£	£	£
Cost of generating funds					
Fundraising and publicity costs	35,077	-	17,313	52,390	80,517
Charitable activities					
Project support in Africa	3,192	255,282	42,321	300,795	332,908
Research and development costs	-	-	-	-	8,719
Total	3,192	255,282	42,321	300,795	341,627
Governance costs	2,207	-	17,313	19,520	22,551
	40,476	255,282	76,947	372,705	
Total 2009	90,438	248,656	105,601		444,695
	Note 6	Note 7	Note 8		

6 Direct cost of activities

	Cost of generating funds	Charitable activities	Governance	Total 2010	Total 2009
				£	£
Salaries	8,968			8,968	20,371
Recruitment				-	4,308
Partners forum		1,391		1,391	7,212
London Marathon expenses	21,521			21,521	22,695
Publicity and advertising	367			367	2,244
Annual report				-	2,298
Kilimanjaro	3,000			3,000	-
Websites				-	4,935
Events				-	6,120
Travel and subsistence		1,798	484	2,282	10,328
Trustee expenses			829	829	995
Trustee meeting and training costs			649	649	2,701
Legal costs			245	245	226
Audit fees				-	2,789
Other expenses	1,221	3		1,224	3,216
	35,077	3,192	2,207	40,476	
Total 2009	64,677	19,050	6,711		90,438

40,476

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

7 Grants payable

	2010 £	2010 £
Grants to institutions:		
Unrestricted grants for activities for disabled children	-	756
Restricted grants for activities for disabled children	<u>255,282</u>	<u>247,900</u>
	<u>255,282</u>	<u>248,656</u>

8 Support costs

	2010 £	2009 £
Staff costs	41,873	56,850
Premises expenses	12,306	17,798
Office costs	<u>22,768</u>	<u>30,953</u>
	<u>76,947</u>	<u>105,601</u>
Allocated		
Cost of generating funds	11,542	15,840
Charitable activities	53,863	73,921
Governance	<u>11,542</u>	<u>15,840</u>
	<u>76,947</u>	<u>105,601</u>

9 Trustee expenses and remuneration

None of the c council members (or any persons connected with them) received any remuneration. However, travelling and subsistence expenses of £1,040 (2009: £995) for 4 (2009: 4) trustee has been paid for by the Charity during the year.

10 Employees

Number of employees

The average monthly number of employees during the year was

	2010 Number	2009 Number
Administration and project support	<u>1</u>	<u>2</u>
Employment costs	£	£
Wages and salaries	41,050	68,082
Social security costs	4,462	7,086
Other pension costs	<u>2,000</u>	<u>2,053</u>
	<u>47,512</u>	<u>77,221</u>

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

Allocated

Direct costs	5,639	20,371
Support costs	<u>41,873</u>	<u>56,850</u>
	<u>47,512</u>	<u>77,221</u>

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

11 Tangible fixed assets	Furniture, fittings and equipment
	£
Cost:	
At 1 April 2009	21,074
At 31 March 2010	<u>21,074</u>
Depreciation:	
At 1 April 2009	12,640
Charge for the year	<u>1,679</u>
At 31 March 2010	<u>14,319</u>
Net book value :	
At 31 March 2010	<u>6,755</u>
At 31 March 2009	<u>8,434</u>

12 Debtors

	2010 £	2009 £
Income tax recoverable	1,412	3,038
Processed donations	4,138	-
Prepayments and accrued income	<u>3,799</u>	<u>5,298</u>
	<u>9,349</u>	<u>8,336</u>

13 Creditors: Amounts falling due within one year

	2010 £	2009 £
Taxes and Social security costs	1,275	2,211
Other creditors	2,611	-
Accruals	<u>2,056</u>	<u>6,923</u>
	<u>5,942</u>	<u>9,134</u>

14 Financial commitments

At 31 March 2010 the Charity was committed to making the following payments under non-cancellable operating leases

	2010	2009
Operating lease which expire:		
within one year	<u>1,449</u>	<u>1,449</u>

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

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:

	Balance at 1 April 2009	Incoming resources	Resources expended	Balance at 31 March 2010
	£	£	£	£
Comic Relief (Uganda)	-	43,278	43,278	-
State of Jersey 2007	93,140	-	87,433	5,707
State of Jersey 2008	11,669	-	11,669	-
State of Jersey 2009 (KEDAN)	14,962	-	14,962	-
State of Jersey 2010	-	68,608	34,646	33,962
Jersey Power International	-	45,571	45,571	-
Medicor Foundation	5,364	13,295	18,659	-
State of Guernsey 2008	9,794	-	9,794	-
Projects in Uganda	1,520	1,500	756	2,264
Education Uganda	-	180	-	180
Other restricted funds	85	-	56	29
	<u>136,534</u>	<u>172,432</u>	<u>266,824</u>	<u>42,142</u>

State 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.

State of Jersey 2007

These funds were granted for the equipping of orthopaedic workshops in Uganda, the construction of resources rooms 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 disabled people in Kenya.

State 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 generated for our work with parents support groups in Uganda.

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Funds balances at 31 March 2010 were represented by:			
Tangible fixed assets	2,406	4,349	6,755
Current assets	18,364	37,793	56,157
Creditors: Amounts falling due within one year	-5,942	-	-5,942
	<u>14,828</u>	<u>42,142</u>	<u>56,970</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 the preparation of our accounts.