

Company no. 1861434
Charity no. 326859

AbleChildAfrica
Report and Audited Financial Statements
31 March 2018

AbleChildAfrica

Reference and administrative details

For the year ended 31 March 2018

Company number	1861434
Charity number	326859
Registered office and operational address	Unit 419 Hannibal House Elephant and Castle London SE1 6TE
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Clare Adam Abubakar Askira Catherine Brownlee Mairead Cassin (resigned 24 September 2017) Chloe Chik (appointed 1 February 2018) Bailey Grey (resigned 20 July 2018) Paul Harrison Faye Lawson (resigned 24 November 2017) Stuart Malcolm (resigned 25 March 2018) Beata James (resigned 4 August 2018) James Moon Claire Reichenbach James Sellars (appointed 29 January 2018) Clare Shaw Catherine Turner Toby Whinnett (resigned 18 June 2018)
Company secretary and CEO	Dr Jane Anthony (resigned 19 April 2018) Karl Hankinson (appointed 16 April 2018)
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ Barclays Bank 1 Churchill Place London E14 5HP
Solicitors	Bates Wells & Braithwaite 2-6 Cannon Street London EC4M 6YH
Auditors	Godfrey Wilson Limited 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

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Report of the Trustees

For the year ended 31 March 2018

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2018. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements and comply with AbleChildAfrica's Memorandum and Articles of Association, applicable law, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1. Structure, Governance and Management

1.1 Legal Status

AbleChildAfrica is a company limited by guarantee registered in England, not having a share capital, incorporated under the Companies Act 2006 (company number 01861434). The company is registered as a charity with the Charity Commission for England and Wales (charity number 326859). AbleChildAfrica was previously known as the Uganda Society for Disabled Children.

1.2 Trustees

The Trustees (who are also Directors of AbleChildAfrica for the purposes of Company law) who held office during the financial year are set out on page 1. They represent diverse skill sets and experience with backgrounds in finance, law, business and the third sector, including programmes, fundraising and advocacy. The Trustees delegate the day to day operation of the charity to the staff team, managed by the CEO, Karl Hankinson. The CEO also acts as Company Secretary.

Trustees are appointed in accordance with the provisions in AbleChildAfrica's Articles of Association, which allow for appointment at any time. New Trustees are nominated by current members of the Board of Trustees, following an open and competitive recruitment process, and approved by a majority vote of the Board. Once appointed, Trustees undergo a thorough induction process to acquaint themselves more fully with AbleChildAfrica, their role as Trustees and their statutory responsibilities. They receive a comprehensive induction pack, which includes the Articles of Association, Trustee Terms of Reference, AbleChildAfrica policies and Charity Commission guidance. An induction meeting is held with the CEO and at least one other Trustee, normally a member of the Chairs' Sub-Committee. Trustees do not receive any remuneration but may claim for incidental expenses, such as travel to board meetings.

Trustees reviewed our Articles of Association, last approved in 2007, to ensure they remain fit for purpose; revised Articles were adopted in June 2017.

The Board meet on a quarterly basis and typically also hold an extra-ordinary away day once per year. During this year we have utilised three sub-committees, namely the Resources Sub-Committee (overseeing finance & unrestricted fundraising), the Programmes Sub-Committee and the Chairs' Sub-Committee (including HR & risk management). Each of these committees meets quarterly, has identified terms of reference and reports to the full board.

The Board of Trustees is primarily responsible for setting and maintaining the strategic direction of AbleChildAfrica, setting organisational policies and managing resources, risk and staffing. Trustees ensure appropriate procedures and safeguards are in place and take reasonable steps to ensure that these are followed. They carefully monitor finances to ensure viability and sustainability of existing commitments and future plans; the Board oversees decisions relating to commitments in excess of £5,000. Trustees also oversee and ensure accountability, including compliance of statutory and legal requirements, internally within AbleChildAfrica as well as to our beneficiaries and to donors.

The Board oversees staff remuneration and sets the pay scales and any benefits package, currently limited only to pension payments, for the organisation. Salary scales are benchmarked using the Croner Charity Rewards Report, which provides the most comprehensive set of data on salary and benefit packages for the Charity Sector in the UK. A pay scale review was completed in 2017 which resulted in the creation of new bands at every level, with 6-step Performance Increments and conditions of

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employment. All staff transitioned on to the new pay bands from January 2018.

2. Objectives and Activities

2.2 Vision, Mission and Values

AbleChildAfrica **envisions** a world in which all children with disabilities are fully included as equal members of society and are able to achieve their full potential.

Our direct **mission** is to promote the realisation of equal rights for children with disabilities and their families in Africa and to facilitate their meaningful inclusion in all aspects of life. This is achieved by working in partnership with locally registered and independent African organisations to provide direct services as well as by engaging in advocacy and influencing work in the UK and internationally.

AbleChildAfrica's **fundamental values** include a rights based approach to development, the social model of disability, collaboration with all those who share our vision, partner-led development and the empowerment of children with disabilities and their families to advocate for, and take charge of, their own future.

AbleChildAfrica is the leading UK charity working exclusively with and for children with disabilities in Africa. We work with and alongside partner organisations in Africa to achieve equal rights for children and young people with disabilities; some of the world's most vulnerable.

2.3 Staffing

AbleChildAfrica maintains a small staff team in the UK. For the majority of the financial year we had six full time staff members, which included the CEO, Programmes & Partnership Manager, three Programme Officers, an Administrative & Finance Assistant and a Fundraising & Communications Assistant.

AbleChildAfrica is an equal opportunities employer, committed to equality of opportunities regardless of gender, disability, race, religion, or sexual orientation. We are also proud to be a national living wage employer as well as a registered 'disability confident' committed employer. In our recruitment processes we particularly encourage applications from people with disabilities and people with direct experience of living or working with children with disabilities; those meeting essential criteria are guaranteed an interview.

2.4 Fundraising Performance

AbleChildAfrica has experienced consistent growth over the previous few years, and is committed to ensuring we manage this growth responsibly and sustainably. We have nearly a million pounds secured for delivery of multi-year grants over the next 4 years and we are in a strong position to deliver against our strategic objectives. We are now strategically looking to increase our unrestricted fundraising performance, with investments in staff and resources planned for 2018/19 to build our sustainability over the next 3 to 5 years.

2.5 Public Benefit Statement

AbleChildAfrica works for the public benefit through its international development and advocacy work, in support of children with disabilities and their families in Africa.

The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and aims and in planning future activities for this year and those contained in the next Strategic Plan.

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Our charitable object as outlined in the Memorandum of Association 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 children with disabilities 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.

3. Activities, Achievements & Performance

Our aims for the financial year 2017/18 fell under the four strategic objectives outlined in our new Strategic Plan (2017-2022). Our current strategy seeks only to refresh and perhaps better express an extension of our previous strategy (2013-2016). Our achievements and performance are reported below in alignment with these four strategic objectives.

Objective 1: Support African-led organisations to help children with disabilities and their families realise their full potential.

Our work under this objective falls under two key components. Firstly, we work with partners in Africa to deliver projects for children with disabilities and their families. Secondly, we build the capacity of civil society organisations we partner with in order to strengthen and widen their own impact for children with disabilities and their families.

Our organisational values outline our commitment to a rights based approach to development, the social model of disability, the empowerment of children with disabilities, the sharing of knowledge, learning and resources with like-minded organisations and a commitment to African led development. We firmly believe that locally led solutions are more effective and as such we deliver our work through partners and do not have local offices in the countries where we work.

AbleChildAfrica currently works with five partner organisations across four countries in East Africa: Uganda, Kenya, Tanzania and Rwanda. We work with a range of organisations including those that work with people with disabilities generally; those who focus solely on children; civil society organisations that work on behalf of people with disabilities; and Disabled People Organisations run by people with disabilities.

AbleChildAfrica prides itself on its pioneering and innovative style. As examples, this year we have begun to develop a child-led disability inclusive monitoring toolkit that seeks to fill a gap in general monitoring practices, working with our partners to design and implement the technology as a way to collect participatory data. We have designed and developed a project that looks specifically at sanitation and reproductive rights of girls with disability in Rwanda, an area where little research or evidence exists. We have also implemented our Partnership Impact Tool, which looks at our unique partnership approach and seeks to give partners an equal and powerful place in the partnership.

Little Rock Inclusive Early Childhood Development Centre

Little Rock is an inclusive Early Childhood Development Centre located in the urban slum area of Kibera, in Nairobi, Kenya. Little Rock provides an oasis of child centred inclusive education in an environment where most children live in homes without proper sanitation or electricity.

AbleChildAfrica continues to facilitate the growth of Little Rock’s financial and other systems, and the running of its educational programmes for children with disabilities, as we have done since 2006. Focus

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this year was on driving Little Rock's financial and fundraising management, with salaries included for the appointment of two new senior members of staff. Contributions were made towards Little Rock's teacher salaries and audit, and we have continued to offer continual professional development support for senior staff and the Board of Trustees.

UWEZO Youth Empowerment

We are in our second year of a formal partnership with UWEZO. UWEZO, which means 'ability' in Swahili, is a Disabled Persons Organisation (DPO), established by and for young people with disabilities to take charge of their own lives in Rwanda. UWEZO's mission is to enable children and youth with disabilities to regain their self-confidence and actively participate in society through developing skills and social integration.

In its second year, our pilot project with UWEZO uses an innovative model of youth mentoring, where young people with disabilities mentor younger children with disabilities and support their families in an effort to tackle poor educational outcomes for children with disabilities in Rwanda. This project has seen 30 children successfully enrol in schools in 2017/18. The 30 mentors have formed a network, working closely together to promote disability inclusion in Musanze through community events and networking with government officials in the district. We are currently designing projects with UWEZO that centre on disability inclusive Sustainable Development Goals (SDG) implementation and inclusive water, sanitation and hygiene services.

Uganda Society for Disabled Children (USDC)

Working together since 1984, AbleChildAfrica and USDC have a long history of collaborating to advance the realisation of equal rights for children with disabilities in Uganda. USDC drive change through an innovative model of working through a national network of Parents Support Groups (PSGs) and Child Rights Clubs (CRCs).

AbleChildAfrica and USDC currently run a 5 year Comic Relief funded Child-to-Child Inclusive Education project in Northern Uganda, now in its second year. The project uses a peer-to-peer model where children work together to support each other's formal and informal learning and then use that learning as the basis for action to bring about change in their community. As well as seeing children with disabilities realise their right to education, this methodology aims to change community perspectives and attitudes towards disability and what inclusion looks like in practice, granting children with disabilities the dignity and right to be included as equal members of society. By March 2018, the project had increased the enrolment of children with disabilities in project schools from 436 to 1,980; an increase of 354%. Success to date has seen us drive the development of a National Inclusive Education Teacher's Guide in collaboration with the Ugandan Government, Kyambogo University and UNICEF.

USDC and AbleChildAfrica are also currently implementing two pilot projects based on Comic Relief learnings. This includes a two year project focused on improving the learning outcomes of children with disabilities through the development of effective individualised learning plans as funded by Marr Munning, and a two year project funded by Ineke Feitz that is developing a low-cost school disability screening tool and teacher's guide to identify children requiring professional medical assessments.

Child Support Tanzania (CST)

Many children and families in Mbeya are living in poverty, often exacerbated by disability, HIV/AIDS and high mortality rates. Here, where services for children with disabilities are severely lacking and poorly resourced, CST is the only (officially recognised) inclusive early childhood centre within the Southern Highlands Region of Tanzania, an area covering a 1,000 mile radius.

CST is in a period of growth and enrolment continues to rise; with CST outgrowing their current rented premises. To this end, AbleChildAfrica have been working with CST to design and construct a purpose-built, fully inclusive early childhood education centre that better meets the needs of CST's students. In 2016 with support from AbleChildAfrica, the local community and government, CST secured land with

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permissions to build a new centre. Article 25, an architectural NGO, was hired to complete a Feasibility Study, masterplan and community consultation on the new centre's design. In 2017, AbleChildAfrica and CST were able to secure funding to begin Phase 1 & Phase 2 construction of the school, guided by Article 25 as project architects and funded by Guernsey Overseas Aid and Aberdeen Charitable Foundation. Site enabling works are now ongoing with Phase 2 expected to be completed by September 2019.

AbleChildAfrica has also been working with CST since 2015 to run a community campaign: "Take All My Friends to School". In 2017, AbleChildAfrica and CST launched a scaled up version of this project entitled "Take All My Friends to School: increasing the access, quantity and quality of inclusive education". This 4-year project, funded by Comic Relief, uses learning from the success of our peer-to-peer model in Uganda and aims to increase the access, quantity and quality of inclusive primary education within 8 Government primary schools across Mbeya. In its first year of implementation, the project has successfully enrolled 136 children with disabilities across the 8 schools, as well as setting up 8 highly impactful Child Rights Clubs for children both with and without disabilities.

Action Network for the Disabled (ANDY)

ANDY is a National Disabled Persons Organization (DPO) and was founded by and for children and youth with disabilities in Kenya. Its mission is to advance and advocate for equal opportunities and they are dedicated to achieving equality, inclusion and empowerment for children and youth with disabilities in Kenya.

AbleChildAfrica and ANDY currently run a Comic Relief funded inclusive sports and education project, which uses sport as an access route to primary school for children with disabilities. Now in its second year, the inclusive sports programme led by people with disabilities gives children of all abilities the opportunity to take part in adapted and disability sports. To date, the project has identified 138 out-of-school children with disabilities and has supported 52 of these children to enrol and remain in school. With funding from the Commonwealth Foundation, we have also begun delivering a project in the last year where a coalition of 20 DPOs and 15 Civil Society Organisations (CSOs) have formed to raise the voice of civil society and collectively advocate on behalf of children with disabilities. With specialist training, the implementation of a national advocacy strategy and a public campaign designed by the coalition, this three year project aims to increase the government's understanding of the needs and rights of children with disabilities to effect positive policy change and implementation.

Objective 2: Build the capacity of a network of African-led disability organisations, both individually and collectively, to maximise the impact and sustainability of their work.

Partner capacity building is a core part of the work we deliver and central to our impact strategy. The organisational development and capacity building of partners is a distinct objective in our strategy and outlines a commitment to provide focused and measured organisational development support for our partners. We only work with organisations where both parties feel they can add value to each other and agree AbleChildAfrica can add value to the development of the partner itself. Our approach to partner capacity building is expanded upon in our Partnership Model.

Over the last year, AbleChildAfrica implemented a new Partnership Impact Tool; a key addition to our partnership process that will provide a pathway to developing high quality, impactful and measurable partnerships with the organisations we work with. The tool has been designed to give partner organisations the opportunity to identify areas of capacity building on different aspects of their work including Governance, Finance, Fundraising, Programmes and Advocacy as well as providing a mechanism through which each partner can assess the overall health and functioning of the partnership. By the end of March 2018, each partner had completed the tool and identified objectives that will be monitored and assessed on an annual basis in line with individual partnership agreement duration.

Using this tool, AbleChildAfrica has developed and delivered focused trainings and staff workshops for our partners alongside in-country 1:1 support. Our Senior Management Team and Board of Trustees

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also offered focused mentoring to partner senior management and Trustee boards in key areas such as financial management, good governance and HR practices.

Trustees have recognised the value in building a dynamic partnership network to facilitate opportunities for co-learning across our partners. This year AbleChildAfrica has set up information sharing platforms, facilitated exchange visits between partners and run remote partnership network meetings in order to strengthen this network. We share knowledge and information with our partners on an ongoing basis in areas such as research, funding opportunities and training. Our African Advisory Committee have also provided in country capacity building support as required by our partners and as requested by AbleChildAfrica.

In our new strategy Trustees of AbleChildAfrica have reaffirmed that our primary role is to provide assistance, mentoring and capacity building opportunities to our partners as opposed to direct funding of overseas organisations. We do not want to act as an independent grant-maker or donor, rather as a catalyst to funding opportunities for projects that are delivered in partnership.

Objective 3: Effect positive changes in the realisation of the rights of children with disabilities through strengthened policies, improved budgeting and expanded opportunities for child and youth participation.

Our new Strategic Plan (2017-2022) reaffirms our commitment to raise awareness of the unique barriers that children with disabilities face and actively lobby for recognition of their rights and the funding associated with costing their inclusion.

We work primarily through our partners to advocate for the inclusion of children with disabilities in local policies, procedures and budgets. We stand alongside them to hold their Governments to account for their stated obligations and commitments as outlined in national charters, constitutions and international frameworks. We also support partners to deliver local campaigns and awareness raising strategies to ensure no child with disability is left behind. We believe our partners are best placed to lobby or advocate locally and seek to strengthen their capacity to influence change.

This year we have been working with all our partners to deliver local awareness raising activities with parent, teachers, community members and local officials. This has included community theatre events, charity walks, media campaigns, petitions, inclusive sports days and inclusive 'fun days' to showcase the capability and potential of children with disabilities and challenge pervasive and harmful stigma around childhood disability. We have also worked with our partners in Tanzania and Uganda to advocate to national government for the inclusion of children with disabilities in education legislation specifically working on inclusive curriculum design and education materials, special needs training initiatives and the design and adoption of disability inclusive teacher's guides.

Our values commit to the sharing of knowledge, learning and resources with like-minded organisations and we believe we have a responsibility to share learning amassed over 33 years of working for the inclusion of children with disabilities. We believe that facilitating collaboration and leveraging collective voices or resources improves quality and increases impact.

In Uganda, we are collaborating with the Ugandan Ministry of Education and UNICEF to roll out the teacher training manual developed during our child-to-child inclusive education project to a national level. In Tanzania we have been working with Leonard Cheshire Disability, ADD International and the Tanzanian government in the 'All in All Learning' Consortium to advocate for the financing of effective Inclusive Early Childhood Development in government primary schools.

In the UK

In the UK, we increase understanding of the barriers children with disabilities face by providing training and facilitating workshops for mainstream organisations and donors on child-led disability inclusion. We believe that by influencing larger mainstream organisations with a wider reach to mainstream disability

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across their projects, we offer a cost-effective and efficient way of reaching larger numbers of children and families. This year we have delivered trainings and workshops to organisations such as African Initiatives and Child-to-Child, and to donors such as British Foreign School Society. We have continued to develop our training resources and plan to roll these out to other mainstream organisations as disability inclusion becomes a typical standard in the sector.

This year we have advocated for the inclusion of children with disabilities through the various UK based and international networks. We attended the annual International and Disability Consortium (IDDC) General Assembly in Oslo, Norway and have been active members of the IDDC Inclusive Education working group, as well as the Bond Child Rights Working and Disability and Development working groups. We have ensured that children with disabilities have been considered in events such as the 'Children at the Centre' event or various roundtables run by DFID on disability inclusion, safeguarding and violence in schools. This year we also published a blog on the UN website on the SDGs and accessible environments. The Trustees recognise that this is a growing area of our work as our reputation in the sector as a leader in the inclusion of children with disability strengthens.

Our values commit to facilitating opportunities for children with disabilities and their families to speak and be heard and our work this year has focused on enabling this participation. We have primarily concentrated on strengthening and supporting our Youth Council to participate in our own strategic thinking, external advocacy opportunities and to develop advocacy campaigns. The council is comprised of five young people, who in the words of its members are "all connected by a common inner drive to remove barriers that people with disabilities in the world face and share powerful ideas and progressive plans." This year a member of our youth council participated in the Commonwealth Youth Council "I Am Able" conference by invitation of the High Commission of Antigua and Barbuda where they presented on effective approaches to disability inclusion for children and youth. Our Youth Ambassador, Anthony Ford-Shubrook, has continued in his role as the UN 'Young Leader for the Sustainable Development Goals' and has travelled to New York where he raised issues on the importance of disability inclusive education.

Objective 4: Continually advance AbleChildAfrica to ensure we stay fit for purpose and accountable to the children, families, donors and organisations we work with.

Our new Strategic Plan (2017-2022) recognises that AbleChildAfrica has grown significantly over our previous strategic period, both in size and complexity and that our organisation needs to adapt accordingly and strengthen its capacity to effectively manage this growth. In the last strategic period we saw the introduction of the Charities Protection and Social Investment Act 2016, the publication of a revised Charity Governance Code, and the introduction of a new Fundraising Regulator and Fundraising Preference Service and the beginning of the General Data Protection Regulation (GDPR). Trustees are aware of these significant changes to the regulation of charities and are committed to ensuring that AbleChildAfrica's systems and policies are robust and compliant.

As part of this commitment, the Trustees included a fourth objective into the new strategy to develop the organisational capital – the policies, processes and systems, to be able to deliver our desired impact and quality. The first planned developments are in the pipeline for 2018/19, starting with our Data Protection systems in line with the new GDPR regulations and our Safeguarding systems. AbleChildAfrica is committed to robust Safeguarding procedures, and indeed work with other charities to develop inclusive models of safeguarding into their practices. We have already started a review of our Safeguarding Policies and Procedures, with updated systems set to be in place in early 2018/19. This will include an improvement to our informed consent procedures with partners and beneficiaries.

4. Financial Review

We are proud that our work offers real value for money to our donors. Our expenditure on 'charitable activities' amounts to 87% of total expenditure. As a small bespoke charity we recognise the value of every penny donated and reaffirm here our continuing commitment to carefully managing support costs

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in order to ensure that we maximise expenditure on charitable activities. However, we also recognise the need to invest in new activities as we grow and are committed to making reasonable and timely investments in order to respond to increasing regulatory requirements and securing our own financial sustainability through unrestricted fundraising in an increasingly difficult and uncertain external environment.

4.1 Income

AbleChildAfrica's total income this year was £690,224 which represents a growth of 12% from the previous financial year. This is comprised of £410,978 in restricted funding (including grants) and £279,246 in unrestricted flexible funding.

The majority of income (60%) for the financial year was restricted primarily through grants from institutional donors, but also from corporate partners including Aberdeen Charitable Foundation and Cargill Financial Services Europe Ltd. This year saw us maintain our restricted income levels from the previous year, which comes alongside increased stability as we continue to diversify our grant funders and increasingly secure multi-year funding for ongoing projects. Our largest projects this year were funded with thanks to Comic Relief, Guernsey Overseas Aid, and the Commonwealth Foundation - see note 4 for more details.

Unrestricted income amounted to 40% of total income and was primarily comprised of income raised from individual donors, including our *Friends of AbleChildAfrica* regular giving programme (£17,400), through unrestricted corporate support (£39,801), at our annual gala fundraising event (£47,513) and in sponsorship raised by runners in the Virgin London Marathon (£64,696). All amounts exclude gift aid.

4.2 Expenditure

Total expenditure this year was £593,639, representing a decrease of 3% from the previous financial year. Restricted expenditure totalled £379,734, which was spent delivering projects to benefit children with disabilities in Africa; these are detailed in note 7.

Expenditure on charitable activities comprises costs of our projects in Africa, our advocacy and influencing work as well as related support and governance costs. Our fundraising costs are kept as low as possible whilst still allowing us to raise sufficient funds to deliver against our mission. This year cost of raising funds primarily includes fundraising staff time. Support costs, which cannot be solely attributed to either charitable or fundraising expenditure, are allocated in proportion to estimated staff time spent on each activity.

4.3 Going Concern

The Trustees reaffirm that AbleChildAfrica is a going concern, indicated both by the financial review contained here as well as forecasting for the next financial year. Despite the current economic climate and on-going difficulties in securing funds throughout the sector, our restricted income stems from an increasingly diverse donor base. In an effort to proactively secure sustainable unrestricted income we will concentrate on growing our regular giving programme *Friends of AbleChildAfrica*, holding our Annual Gala event and expanding our links with corporations and major donors over the coming year. It is our view that the enclosed accounts evidence that AbleChildAfrica continues to garner significant support for our mission.

4.4 Voluntary Help and Gifts in Kind

We would like to thank all our dedicated volunteers and interns for their work this year, in particular our Youth Ambassador Anthony Ford-Shubrook, Holly Randall who volunteered with our partner CST and voluntary interns James Harvey, Johnathan Douglas and Julia Rosell-Jackson.

We are grateful for the in kind support we received whilst we moved to our new offices. We would also like to sincerely thank Jennifer Rose Design who continues to offer pro-bono and low cost print design support. Finally, we are grateful to The Foundation for Social Improvement (FSI) for continued

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membership and training this year.

4.5 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 may review this position in future should resources allow.

4.6 Reserves Policy

It is our policy to retain sufficient reserves to safeguard ongoing commitments and operations. Trustees regularly review our reserves policy in line with ongoing plans, budgets and cash flow forecasts. Our reserves policy was last revised in March 2017, at which time the Trustees moved away from a standardised free reserves target of three months' committed expenditure, to a more risk-based strategy that measures the financial implication of strategic and operational risks being realised and the appropriate funds that would allow the organisation to respond to the situations identified as part of this risk management approach.

During the financial year we had a free reserves target of £40,000. We managed to surpass this target and at the end of this year we are carrying forward unrestricted reserves of £78,906. The Trustees have taken the strategic decision to re-invest some of this reserves surplus into our unrestricted fundraising capital, with an agreed short term draw down on reserves down to £50,000 before building back up to a £70,000 reserves target.

The Trustees remain assured that the reserves we currently carry are sufficient to meet our current obligations, carefully monitor cash flows and are assured the approved budget for the year ahead (2018/19) includes realistic provisions to achieve an end of year reserves position of £50,000.

4.7 Risk Management Statement

The Trustees have overall responsibility for ensuring that the organisation has appropriate systems of control, financial and otherwise. The Trustees remain satisfied that internal systems provide reasonable assurance that the organisation operates efficiently and effectively, safeguards its assets, maintains proper records and complies with relevant laws and regulations.

The Trustees interrogate and proactively seek to reduce, eliminate or mitigate risks, both financial and operational. These are managed on our risk register, within which risks are ranked against both the likelihood of the risk occurring and the impact if it were to occur. The major risks to which AbleChildAfrica is exposed to are identified by the management team and reviewed by Trustees at each board meeting (normally every 3 months).

The Trustees consider the most significant risks, both financial and reputational, to AbleChildAfrica are financial mismanagement, fraud or child safeguarding, internally and across partner organisations. The Trustees also consider unexpected shortfall in income that would prevent the organisation from delivering its existing commitments. These main risks, together with agreed mitigation strategies, are summarised below.

Risk of insufficient funding and economic instability preventing us from delivering against our mission

Risk of insufficient funding is primarily mitigated through developing a strongly diversified portfolio of income sources and donors.

The Treasurer (monthly) and Resources Sub-Committee (quarterly) review rolling cash flow projections and annual budgets (approved by the entire Trustee Board), comparing actual results with plans and forecasts. We also hold a minimum reserve to cover an abrupt fall in income. This careful monitoring ensures we deliver against targets or agree mitigating actions when unexpected challenges arise. We mitigate the risk of financial mismanagement through robust financial policies and procedures, both internally and with partners. Trustees are also focusing increasing attention on unrestricted fundraising,

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investing in sustainability where necessary.

An additional risk to financial sustainability includes sudden changes in grant donor arrangements, particularly regarding our largest and most regular donors including DFID, Comic Relief and Jersey Overseas Aid. To this end, we benefit from nearly £1 million of income already secured in the form of multi-year grants as well as good diversity of grant donors. We also cultivate and maintain strong relationships with our key high net worth, corporate and grant donors.

In the current climate, including ongoing uncertainty of Brexit outcomes, unexpected and rapid changes in foreign exchange rates also represent a risk to AbleChildAfrica's ability to deliver against grant agreements. We manage this risk through our Forex Policy, agreed and signed by all partner organisations, which limits our cumulative exposure to £500 per grant per year. If expected losses approach or surpass this level AbleChildAfrica will proactively negotiate a revised budget and grant outcomes with the partner and with the donor as necessary. Live forex gains or losses per grant are reported to the Programmes Sub-Committee and subsequently to the full Board each quarter.

Risk of taking responsibility for the implementation of projects by our African partners

AbleChildAfrica's strategy and theory of change both clearly lay out why we have chosen to work in partnership with African-led organisations. Principally, we believe quality, success and sustainability of our work depends on being grounded in the local context; we also believe this offers greater value for money to our donors. However, taking responsibility for the implementation of projects by our African partners, particularly where AbleChildAfrica is the primary grant holder, carries financial and reputational risk. We seek to mitigate this risk by developing trusting, collaborative, working relationships and transparent lines of communication with our partners. We put in place overarching Partnership Agreements and supplementary Project & Funding Agreements in relation to each secured grant. The programmes team regularly review activity delivery and project expenditure by partners, interrogating the quality of delivery and spend against outcomes. Project specific risk registers are developed collaboratively with partners for each project; these inform AbleChildAfrica's overall risk register and are reviewed and updated on an annual basis with partners, or earlier as needed.

We have also developed a bespoke Anti-Bribery and Corruption Policy, as well as a summary for our overseas partners, which is in compliance with the UK Bribery Act 2010. In 2016 we reviewed and refreshed our Partnership Model and have implemented our Partnership Impact Tool, which allows us to identify and address any weakness in our partners' internal controls or procedures.

Risk of Safeguarding incident causing harm to one or more of the vulnerable people we work with

As an organisation working with some of the world's most vulnerable children and young people AbleChildAfrica understands the importance of our role in their safeguarding. As a partner-led organisation we also understand the threat of an incident involving AbleChildAfrica's or partner's staff, volunteers or Trustees during delivery of a funded project, during staff or Trustee visits or other associated activities. While we do everything in our power to minimise the risk, we accept that due to the nature of our work, there is an increased likelihood of the witnessing or reporting of abuse and we aim to deal with this risk in an honest and transparent way that puts the child or vulnerable adult at the centre of any action.

We have a detailed and robust Safeguarding Policy and Procedures that outlines the measures in place to: (a) reduce a Safeguarding incident that affects a child or vulnerable adult; and (b) to action any reported incident or suspicion of abuse. We have robust recruitment processes, with DBS checks on all staff, Trustees and interns upon appointment. All our staff are trained in safeguarding with regular team workshops where staff can discuss thoughts and facilitate learning. We have a nominated Safeguarding lead on the board and an external Safeguarding advisor.

AbleChildAfrica

Report of the Trustees

For the year ended 31 March 2018

Risk of ineffective management of supporters' and beneficiaries' personal data

As a small organisation with limited resource to cover IT infrastructure, we understand the potential risks of ineffective IT systems or a cyber security attack that leads to a potential data breach. As part of the GDPR regulations, AbleChildAfrica has improved its IT policies, systems and infrastructure to better ensure that individuals' data held by AbleChildAfrica is consensual, relevant for its purpose and secure. We have revised our Data Protection and Confidentiality Policies to bring them up to date with GDPR and ensured their effective implementation across the organisation. We have developed new IT Usage and Security Policies and Procedures to provide effective guidelines to staff on using IT and people's data within the organisation. We have developed a data register outlining the data we collect, the purpose for collecting it and where it is stored. We have updated our data retention policies and developed Privacy Notices for all stakeholders to the organisation, including staff and Trustees. Staff have received Data Protection training pre-GDPR, with further training over the summer of 2018.

Risk to AbleChildAfrica staff or Trustee safety during travel

Although AbleChildAfrica does not work in conflict areas, political instability, the social turbulence, violence and kidnapping risks associated with travel to our chosen countries cannot be completely eliminated. We take our duty of care to our staff and volunteers very seriously through robust travel policies and procedures to manage security risks and provide reasonable but not absolute assurance against occurrence. Ahead of each trip the Head of Programmes undertakes an internal risk assessment, documents travel plans and movements and provides a travel briefing. Staff and volunteers who travel have access to a security and emergency travel app on the smartphone they are provided for travel and this is available to download on personal devices. Our latest security procedure review and staff training was undertaken in 2018.

Risk of stretched staff capacity or unexpected sudden departure of key members of the team

The success of AbleChildAfrica's results and impact lies with its small and extremely dedicated staff team. AbleChildAfrica has developed and regularly reviews human resources policies and procedures and takes its duty of care to staff very seriously.

The risk of taking on commitments surpassing staff capacity is an ongoing challenge. To mitigate this, the CEO regularly reviews job descriptions, key performance indicators and staff workloads with all members of the team and the Chairs' Sub-Committee of the Board. Each team member has monthly 1:1 meetings with their line manager as well as a quarterly performance objectives review and an annual appraisal.

The unplanned and sudden loss or departure of staff is also a risk to our ability to operate efficiently, particularly given the size of the team. To mitigate this we have ongoing skills training and mentoring to improve staff retention and, where appropriate, to cultivate possible succession. AbleChildAfrica has also increased notice periods required upon resignation to a minimum of 2 months across all staff regardless of position or seniority; the CEO has a 3 month notice period. In addition, active Trustee involvement and knowledge of the organisation, as appropriate and proportionate to our size, as well as documented policies, procedures and management tools, ensures knowledge is institutionalised across the organisation.

5. Plans for Future Periods

Our new strategy (2017-2021) reaffirmed our commitment to continue working alongside partner organisations in Africa as well the aspiration to independently contribute to and influence inclusive development through advocacy and training. Following multiple years of successive growth, 2018/19 will mark a year of consolidation for the organisation with a change in leadership and the development of the new infrastructure that will facilitate and protect future growth over the next three to five years.

2018/19 therefore has a series of specific objectives before a more long-term operational plan comes in to effect from the start of 2019/20. The following have been agreed as priorities for the coming year.

AbleChildAfrica

Report of the Trustees

For the year ended 31 March 2018

Delivery and Impact

On top of our existing grant portfolio across our five partners that will be taken forward into 2018/19 we have secured two innovative multi-year grants that will start in 2018, both operating out of Rwanda. With funding from Jersey Overseas Aid (JOA), we have designed and developed a project with our partner UWEZO that looks specifically at sanitation and reproductive rights of girls with disability in Rwanda, an area where little research or evidence exists. We also secured our first multi-year DFID grant, where we will begin a youth-led advocacy project with 20 young people with disabilities who will mentor children with disabilities, devise a government engagement and advocacy strategy and implement a community awareness campaign for wider support across five districts in Rwanda.

We pride ourselves on this pioneering and innovative style and we will invest in this approach further, pushing boundaries and taking managed risks that improve the quality and impact of our work and adds value to the wider international development sector.

In 2018/19 we will also finalise development of a child-led disability inclusive monitoring toolkit that seeks to fill a gap in general monitoring practices in the sector. With a focus on our organisational mission, we will also be placing renewed focus on our partner network and in-country advisory team, with the establishment of joint-partner calls, collaboration across our network, and the re-development of our African Advisory Council.

Unrestricted Fundraising

Following extremely successful grant fundraising over the last two years we have a number of large multi-year grants secured for the next 3-5 years. While this is extremely positive for our ongoing sustainability, we want to ensure that our unrestricted income is able to grow at a similar pace. In 2018/19 we therefore plan to invest in building our unrestricted income, with a focus on high net worth and corporate fundraising, to ensure a strong diversification of income.

The Trustees have designated surplus reserves at the end of the financial year to invest in the growth of AbleChildAfrica's unrestricted income, with the prospective hiring of a senior fundraising position to support the CEO. In addition, a detailed full cost recovery model will be developed and applied to all restricted grant income to ensure that the appropriate support costs are being received for our grant delivery.

Policy and Procedural Review and Update

In light of the need to review and update our Safeguarding and Data Protection policies and procedures (see detailed description below), a full policy review will be conducted alongside a Legal Health Check to ensure the charities policies and systems are fit for purpose as we grow. This will include an update to our HR policies, IT policies, Health and Safety Policies and Business Continuity plans.

Safeguarding

A full Safeguarding review and update will be conducted to further improve our processes and ensure that children and vulnerable adults are protected through our work. We will move away from our previous Child Protection gaze into a more rounded and holistic set of policies and procedures that cross the different streams of our work. We aim to increase the capability and understanding of our staff, as well as the capacity and resource of our partners to implement these changes.

Data Protection

Over the coming year we will examine our policies, procedures and systems to ensure we are able to protect data, minimise risks and comply with the General Data Protection Regulation (GDPR) and the recently revised Code of Fundraising Practice. This will involve upgrading our IT equipment and infrastructure to ensure we are using up to date technology that is fit for purpose.

Systems Development

To enhance both our effectiveness and efficiency we will undergo the implementation of a new

AbleChildAfrica

Report of the Trustees

For the year ended 31 March 2018

Customer Relationship Management (CRM) system that will be rolled out across the organisation. The focus will be on improving the internal HR and finance processes, improving the way we manage external contacts (and their personal data) and consolidating our grant management processes into a streamlined set of practices.

Impact and Communications Review and Update

We will conduct a comprehensive review of our collective impact as an organisation and how we communicate that to external audiences. With recent fast paced growth and the securement of a portfolio of different projects, it is now essential to unify the outcomes of our work to demonstrate impact in line with our organisational mission, and then create and refine a consistent voice and brand that external audiences can relate to. This large piece of work will run alongside our systems development to create a robust and consistent organisation with an emphasis on quality and impact.

Advocacy

We will continue to work to increase our impact and profile through our advocacy and influencing work in the UK and Africa. Our focus will remain on working through our partners to advocate for the inclusion of children with disabilities in local policies, procedures and budgets in Africa. In the UK, we will continue to increase understanding of the barriers children with disabilities face by providing training and facilitating workshops for mainstream organisations and donors on child-led disability inclusion.

Statement of Responsibilities of the Trustees

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AbleChildAfrica

Report of the Trustees

For the year ended 31 March 2018

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2018 was thirteen. The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Ltd were appointed as the charitable company's auditors in 2017 and have acted in that capacity for the last two years. We thank John Robinson of Robinson and Co. for his auditing services over the previous 7 years.

Approved by the Trustees and signed on their behalf on 15 September 2018:



Claire Reichenbach - Chair

Independent auditors' report

To the members of AbleChildAfrica

AbleChildAfrica

Opinion

We have audited the financial statements of AbleChildAfrica (the 'charity') for the year ended 31 March 2018 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of AbleChildAfrica

AbleChildAfrica

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following matters in relation to which 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 and returns;
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees

As explained more fully in the Trustees' responsibilities statement set out in the Trustees' report, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of AbleChildAfrica

AbleChildAfrica

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 2 OCTOBER 2018

Alison Godfrey FCA
(Senior Statutory Auditor)

For and on behalf of:
GODFREY WILSON LIMITED
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

AbleChildAfrica**Statement of financial activities** *(incorporating an income and expenditure account)***For the year ended 31 March 2018**

	Note	Restricted £	Unrestricted £	2018 Total £	2017 Total £
Income from:					
Donations	3	1,640	260,500	262,140	202,798
Charitable activities	4	409,338	16,196	425,534	411,355
Other trading income	5	-	2,452	2,452	3,229
Investments		-	98	98	428
Total income		<u>410,978</u>	<u>279,246</u>	<u>690,224</u>	<u>617,810</u>
Expenditure on:					
Raising funds		-	71,962	71,962	110,986
Charitable activities		<u>379,734</u>	<u>141,943</u>	<u>521,677</u>	<u>500,234</u>
Total expenditure	6	<u>379,734</u>	<u>213,905</u>	<u>593,639</u>	<u>611,220</u>
Net income		31,244	65,341	96,585	6,590
Transfers between funds		<u>789</u>	<u>(789)</u>	<u>-</u>	<u>-</u>
Net movement in funds	8	32,033	64,552	96,585	6,590
Reconciliation of funds:					
Total funds brought forward		<u>235,327</u>	<u>14,354</u>	<u>249,681</u>	<u>243,091</u>
Total funds carried forward		<u><u>267,360</u></u>	<u><u>78,906</u></u>	<u><u>346,266</u></u>	<u><u>249,681</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

AbleChildAfrica

Balance sheet

As at 31 March 2018

	Note	£	2018 £	2017 £
Fixed assets				
Tangible assets	11		<u>992</u>	<u>1,237</u>
Current assets				
Debtors	12	159,152		148,043
Cash at bank and in hand		<u>196,688</u>		<u>109,256</u>
		355,840		257,299
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(10,566)</u>		<u>(8,855)</u>
Net current assets			<u>345,274</u>	<u>248,444</u>
Net assets	14		<u><u>346,266</u></u>	<u><u>249,681</u></u>
Funds	15			
Restricted funds			267,360	235,327
Unrestricted funds				
General funds			<u>78,906</u>	<u>14,354</u>
Total charity funds			<u><u>346,266</u></u>	<u><u>249,681</u></u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 15 September 2018 and signed on their behalf by



Claire Reichenbach - Chair



Chloe Chik - Treasurer

AbleChildAfrica**Statement of cash flows****For the year ended 31 March 2018**

	2018	2017
	£	£
Cash used in operating activities:		
Net movement in funds	96,585	6,590
Adjustments for:		
Depreciation charges	245	306
Dividends, interest and rents from investments	(98)	(428)
Decrease / (increase) in debtors	(11,109)	(55,130)
Increase / (decrease) in creditors	1,711	1,393
Net cash used in operating activities	87,334	(47,269)
Cash flows from investing activities:		
Dividends, interest and rents from investments	98	428
Net cash provided by investing activities	98	428
Decrease in cash and cash equivalents in the year	87,432	(46,841)
Cash and cash equivalents at the beginning of the year	109,256	156,097
Cash and cash equivalents at the end of the year	196,688	109,256

Notes to the financial statements

For the year ended 31 March 2018

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

AbleChildAfrica meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the Trustees consider to be appropriate after taking into account the level of unrestricted funds at the balance sheet date. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1. Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Payments are made to local partner organisations in the countries in which AbleChildAfrica works in order to deliver the charity's objectives. AbleChildAfrica determines the activities to be carried out and monitors the activities and expenditure on such activities closely. Payments made to the local partner organisations are accounted for as receivables in the accounts of AbleChildAfrica until expenditure under these "partner advances" is justified fully, at which point the expenditure is recognised as Charitable Expenditure in the Statement of Financial Activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, which is based on staff numbers:

Raising funds	16%
Charitable activities	84%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Equipment	20% reducing balance
Furniture and fittings	15% reducing balance

Items of equipment are capitalised where the purchase price exceeds £250.

Notes to the financial statements

For the year ended 31 March 2018

1. Accounting policies (continued)

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

AbleChildAfrica

Notes to the financial statements

For the year ended 31 March 2018

2. Statement of financial activities: prior period comparatives

	Restricted £	Unrestricted £	2017 Total £
Income from:			
Donations	930	201,868	202,798
Charitable activities	407,206	4,149	411,355
Other trading income	-	3,229	3,229
Investments	-	428	428
Total income	408,136	209,674	617,810
Expenditure on:			
Raising funds	-	110,986	110,986
Charitable activities	394,803	105,431	500,234
Total expenditure	394,803	216,417	611,220
Net movement in funds	13,333	(6,743)	6,590

3. Income from donations

	Restricted £	Unrestricted £	2018 Total £	2017 Total £
Sponsored challenge events	-	81,732	81,732	80,871
Fundraising events and community	-	65,351	65,351	50,836
Individual donors	1,640	73,616	75,256	57,703
Corporate donors	-	39,801	39,801	13,388
Total	1,640	260,500	262,140	202,798

AbleChildAfrica

Notes to the financial statements

For the year ended 31 March 2018

4. Income from charitable activities

	Restricted £	Unrestricted £	2018 Total £	2017 Total £
<i>Grants > £10,000:</i>				
Comic Relief	213,161	-	213,161	336,650
Aberdeen Asset Management Charitable Foundation	52,035	-	52,035	-
Euromoney Institutional Investor PLC	35,000	-	35,000	2,043
Guernsey Overseas Aid and Development Commission	34,967	-	34,967	-
The Commonwealth Foundation	29,997	-	29,997	-
The British and Foreign Schools Society	25,779	-	25,779	12,855
Allan and Nesta Ferguson Charitable Trust	-	-	-	25,000
The Network For Social Change	-	-	-	10,885
Department for International Development	-	-	-	5,000
Smaller grants	<u>18,399</u>	<u>16,196</u>	<u>34,595</u>	<u>18,922</u>
Total	<u>409,338</u>	<u>16,196</u>	<u>425,534</u>	<u>411,355</u>

Government grants

The charitable company receives government grants, defined as funding from DFID and Guernsey Overseas Aid and Development Commission, to fund charitable activities. The total value of such grants in the period ending 31 March 2018 was £34,967 (2017: £5,000). There are no unfulfilled conditions or contingencies attaching to these grants in the current or prior year.

5. Other trading income

	Restricted £	Unrestricted £	2018 Total £	2017 Total £
Sales income	<u>-</u>	<u>2,452</u>	<u>2,452</u>	<u>3,229</u>

AbleChildAfrica

Notes to the financial statements

For the year ended 31 March 2018

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance £	2018 Total £	2017 Total £
Grants payable (note 7)	-	288,857	-	288,857	300,768
Staff costs (note 9)	31,892	151,142	33,281	216,315	218,622
Non-salaried personnel	-	3,058	4,370	7,428	5,038
Running costs	-	-	21,819	21,819	25,153
Fundraising & events	29,718	-	-	29,718	28,090
Governance	-	-	6,465	6,465	5,305
Programmes and operations	-	23,037	-	23,037	28,244
Sub-total	61,610	466,094	65,935	593,639	611,220
Allocation of support and governance costs	10,352	55,583	(65,935)	-	-
Total	71,962	521,677	-	593,639	611,220

7. Grants payable to institutions

Grants were paid to the following overseas partner organisations in pursuit of the charity's objects:

	2018 £	2017 £
Action Network for Disabled Youth (ANDY)	52,339	65,303
Little Rock Inclusive ECD Centre	30,117	82,895
Uganda Society for Disabled Children (USDC)	80,878	80,419
Child Support Tanzania (CST)	105,322	58,294
UWEZO Youth Empowerment	20,201	13,857
Total	288,857	300,768

8. Net movement in funds

This is stated after charging:

	2018 £	2017 £
Depreciation	245	306
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	331	51
Auditors' remuneration:		
▪ Statutory audit	3,400	3,200
▪ Other services	250	250

One Trustee received reimbursed expenses of £331 relating to travel to board meetings (2017: £51).

Notes to the financial statements

For the year ended 31 March 2018

9. Staff costs and numbers

Staff costs were as follows:

	2018 £	2017 £
Salaries and wages	195,289	198,712
Social security costs	16,577	16,801
Pension costs	2,981	2,217
Other staff costs	<u>1,468</u>	<u>892</u>
Total	<u>216,315</u>	<u>218,622</u>

No employee earned more than £60,000 during the current or prior year.

The key management personnel of the charitable company comprise the Trustees and the CEO. The total employee benefits of the key management personnel, including gross salary, employer national insurance contributions and employer pension contributions were £64,203 (2017: £59,052).

	2018 No.	2017 No.
Average head count	<u>6.25</u>	<u>6.67</u>

10. Taxation

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

11. Tangible fixed assets

	Equipment £	Furniture and fittings £	Total £
Cost			
At 1 April 2017 and at 31 March 2018	<u>20,093</u>	<u>666</u>	<u>20,759</u>
Depreciation			
At 1 April 2017	18,893	629	19,522
Charge for the year	<u>240</u>	<u>5</u>	<u>245</u>
At 31 March 2018	<u>19,133</u>	<u>634</u>	<u>19,767</u>
Net book value			
At 31 March 2018	<u>960</u>	<u>32</u>	<u>992</u>
At 31 March 2017	<u>1,200</u>	<u>37</u>	<u>1,237</u>

AbleChildAfrica

Notes to the financial statements

For the year ended 31 March 2018

12. Debtors

	2018 £	2017 £
Transfers to partners	83,854	63,808
Accrued income	74,199	83,344
Other debtors	<u>1,099</u>	<u>891</u>
Total	<u>159,152</u>	<u>148,043</u>

13. Creditors : amounts due within 1 year

	2018 £	2017 £
Trade creditors	749	804
Accruals	3,400	3,342
Other taxation and social security	<u>6,417</u>	<u>4,709</u>
Total	<u>10,566</u>	<u>8,855</u>

14. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	992	992
Current assets	267,360	88,480	355,840
Current liabilities	<u>-</u>	<u>(10,566)</u>	<u>(10,566)</u>
Net assets at 31 March 2018	<u>267,360</u>	<u>78,906</u>	<u>346,266</u>

Analysis of net assets between funds - prior period comparative

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	1,237	1,237
Current assets	235,327	21,972	257,299
Current liabilities	<u>-</u>	<u>(8,855)</u>	<u>(8,855)</u>
Net assets at 31 March 2017	<u>235,327</u>	<u>14,354</u>	<u>249,681</u>

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Notes to the financial statements

For the year ended 31 March 2018

15. Movements in funds

	At 1 April 2017 £	Income £	Expenditure £	Transfers £	At 31 March 2018 £
Restricted funds					
Aberdeen Asset Management Charitable Foundation	-	52,035	(7,788)	-	44,247
Allan & Nesta Ferguson Charitable Trust	4,996	-	(5,035)	39	-
Action Network for Disabled Youth (ANDY) – Other	4	-	(4)	-	-
The British and Foreign Schools Society	8,806	25,779	(22,907)	-	11,678
Comic Relief – Sports for Change	15,256	55,359	(56,275)	-	14,340
Comic Relief – Take All My Friends to School	155,270	59,449	(124,604)	-	90,115
Comic Relief – Promoting Inclusive Education	31,888	98,353	(93,699)	-	36,542
The Commonwealth Foundation	-	29,997	(5,747)	-	24,250
Child Support Tanzania (CST) – Other	-	5,140	(20)	-	5,120
Euromoney Institutional Investor PLC	1,942	35,000	(36,465)	-	477
Guernsey Overseas Aid and Development Commission	-	34,967	(9,292)	-	25,675
Ineke Feitz	-	7,558	(992)	-	6,566
Little Rock Inclusive ECD Centre – Other	5,843	-	(6,593)	750	-
The Marr-Munning Trust	5,955	5,341	(4,946)	-	6,350
The Network For Social Change	3,817	-	(3,817)	-	-
UWEZO Youth Empowerment – Other	1,550	2,000	(1,550)	-	2,000
Total restricted funds	235,327	410,978	(379,734)	789	267,360
Unrestricted funds					
General funds	14,354	279,246	(213,905)	(789)	78,906
Total unrestricted funds	14,354	279,246	(213,905)	(789)	78,906
Total funds	249,681	690,224	(593,639)	-	346,266

15. Movements in funds (continued)

Purposes of restricted funds

Aberdeen Asset Management Charitable Foundation

This three year grant supports the second phase, larger development of CST's purpose-built, fully inclusive school site including architectural design, construction and school equipment. Capacity building support is also provided to CST in terms of strategic and business planning, training and capacity building as needed to transition to a larger profile, purpose-built school.

Allan & Nesta Ferguson Charitable Trust

This grant provides top-up funding to a three year funded Comic Relief inclusive sports project in Kenya. Funding from the Allan & Nesta Foundation covers teacher training and salaries, parent support groups, child rights clubs, individual support for children, as well as modifications, equipment provision and events at project schools in the first two years of the project.

Action Network for Disabled Youth (ANDY) – Other

This grant from an individual contributes towards ANDY's organisational development and goal to empower children and youth with disabilities.

The British and Foreign Schools Society

This two year grant facilitates youth with disabilities to act as mentors for out of school children with disabilities and their families to support them to enrol in and regularly attend local schools. The project takes place in Musanze, Rwanda.

Comic Relief – Sports for Change

This three year grant supports a project implemented with one of our Kenyan partners, ANDY, helping youth with disabilities access their right to education through sports and play. We work with medal winning Paralympian sports coaches to identify and support out-of-school children with disabilities in 7 local schools through inclusive sporting activities. The project also includes teacher training, community sensitisation and local advocacy.

Comic Relief – Take All My Friends to School

This four year grant funded by Comic Relief scales up two Inclusive Education projects currently delivered with our partner Child Support Tanzania within Mbeya, South West Tanzania. Working in a consortium with two other international disability organisations funded under the same grants stream, the project seeks to increase the access, quantity and quality of inclusive education. The project utilises the Child-to-Child methodology developed with our partner USDC to ensure activities are participatory and determined by children.

Comic Relief – Promoting Inclusive Education

This five year grant funded by Comic Relief supports a project implemented by our Ugandan partner, USDC. The project scales up a highly successful DFID funded project, using an innovative Child-to-Child approach to identify, enroll and educate children with disabilities into 27 primary schools in Northern Uganda. The project also includes teacher training, community sensitisations, national advocacy and educational access & learning provisions to both the children and their schools.

15. Movements in funds (continued)

Purposes of restricted funds

The Commonwealth Foundation

This three year grant funded by the Commonwealth foundation facilitates a Coalition of 15 child-focused Civil Society Organisation and 20 Disabled Persons Organisations to jointly advocate for the rights of children with disabilities to raise the voice of civil society. Alongside training of officials and biannual Coalition strategy meetings, a public campaign led by the Coalition will raise awareness and encourage widespread advocacy to collectively push for the rights of children with disabilities to be fully recognised in policy development and implementation within the Kenyan Government.

Child Support Tanzania (CST) – Other

This consists of individual donations from Holly Randall, a previous volunteer at CST facilitated through the Thrive Hilton Sabbatical programme. Donations were utilised to support CST's income generating activities, including woodwork, as well as CST's general operations delivering inclusive education in Mbeya, Tanzania.

Euromoney Institutional Investor PLC

Our continued corporate partnership with Euromoney Institutional Investor PLC resulted in a bigger and better inclusive Early Childhood Development Centre for our partner Little Rock in Kenya over last three financial years. Additional funding provided this year supports the ongoing running of Little Rock and expansion of staffing to help ease their transition to managing a larger operation.

Guernsey Overseas Aid and Development Commission

This one year grant supports the first phase development of CST's purpose-built, fully inclusive school site including architectural design, site enabling and construction works. This includes the construction of two fully accessible classrooms, a multipurpose learning centre and an accessible toilet block.

Ineke Feitz

This two year grant funded by the Ineke Feitz Foundation supports a project run by our partner USDC to develop a low-cost disability screening tool and teacher's users guide to improve the identification process of children with disabilities who need professional medical assessments and assistive devices. The project seeks to facilitate sustainable access to healthcare services and equipment by training teachers to use the tool during in-school assessment, work with local stakeholders to improve the health referral systems, and help parents better support their child's education through income generating activities.

Little Rock Inclusive ECD Centre – Other

This grant comprises of ongoing support from an individual donor allocated to cover the running and maintenance of the little Rock School bus.

The Marr-Munning Trust

Funded over three years, this grant supports a project run by our partner USDC to improve the learning outcomes for children with disabilities attending inclusive primary schools in Lira, Northern Uganda. The project provides weekly 1-2-1 mentoring sessions by Teacher Mentors to 45 children with disabilities attending 3 mainstream schools, developing individualised learning plans so that they can learn equally alongside their peers.

15. Movements in funds (continued)

Purposes of restricted funds

The Network For Social Change

This grant supports AbleChildAfrica's commitment to a partner-led approach and growth in line with our Strategy. The 1-year grant enables AbleChildAfrica to undertake scoping visits for potential new partnerships with local African organisations, as well as to design, develop and distribute a partnership impact tool to identify priorities for the capacity building, resourcing and training of our future and existing partners.

UWEZO Youth Empowerment – Other

This consisted of a one year grant from the Sterry Family Foundation. The grant provided top-up funding to support our project empowering youth with disabilities to act as mentors for out of school children with disabilities and their families to support them to enrol in local schools. The grant supported the implementation of community events where parents and school representatives shared experiences, provided mutual support and learnt about their children's development.

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For the year ended 31 March 2018

15. Movements in funds (continued)

Prior period comparative

	At 1 April 2016 £	Income £	Expenditure £	At 31 March 2017 £
Restricted funds				
UK's Department for International Development (DFID)	901	5,000	(5,901)	-
Comic Relief – Sports for Change	35,551	37,056	(57,351)	15,256
Euromoney Institutional Investor PLC	38,961	2,043	(39,062)	1,942
Jersey Overseas Aid - CST	66,189	-	(66,189)	-
Jersey Overseas Aid - Little Rock	59,294	-	(59,294)	-
The British and Foreign School Society	12,660	12,855	(16,708)	8,807
The Network for Social Change	-	10,885	(7,067)	3,818
The Marr-Munning Trust	-	6,773	(819)	5,954
Comic Relief – All in All Learning	-	160,684	(5,414)	155,270
Comic Relief – Promoting Inclusive Education	-	138,910	(107,022)	31,888
Allan and Nesta Ferguson Charitable Trust	-	25,000	(20,005)	4,995
Child Support Tanzania (CST) – Other	7,844	-	(7,844)	-
Action Network for Disabled Youth (ANDY) – Other	594	-	(590)	4
Uganda Society for Disabled Children (USDC) – Other	-	180	(180)	-
Little Rock Inclusive ECD Centre – Other	-	6,750	(907)	5,843
UWEZO Youth Empowerment – Other	-	2,000	(450)	1,550
Total restricted funds	221,994	408,136	(394,803)	235,327
Unrestricted funds				
General funds	21,097	209,674	(216,417)	14,354
Total unrestricted funds	21,097	209,674	(216,417)	14,354
Total funds	243,091	617,810	(611,220)	249,681

16. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2018 £	2017 £
Amount falling due:		
Within 1 year	4,182	5,801

17. Related party transactions

There were no related party transactions during the year (2017: none).