

Company no. 1861434  
Charity no. 326859

**AbleChildAfrica**  
**Report and Audited Financial Statements**  
**31 March 2019**

## AbleChildAfrica

### Reference and administrative details

For the year ended 31 March 2019

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| <b>Company number</b>                            | 1861434                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Charity number</b>                            | 326859                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Registered office and operational address</b> | Unit 7<br>Viaduct Business Centre<br>Coldharbour Lane<br>London<br>SW9 8PL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Trustees</b>                                  | Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:<br><br>Clare Adam (resigned 15 June 2019)<br>Abubakar Askira<br>Heather Barr (appointed 21 January 2019)<br>Emily Bueno (appointed 15 June 2019)<br>Catherine Brownlee (resigned 2 December 2018)<br>Chloe Chik<br>Bailey Grey (resigned 20 July 2018)<br>Paul Harrison<br>Martin Hill (appointed 23 March 2019)<br>Beata James (resigned 4 August 2018)<br>James Moon (resigned 22 March 2019)<br>Claire Reichenbach (resigned 8 December 2018)<br>James Sellars<br>Clare Shaw<br>Catherine Oldridge-Turner<br>Toby Whinnett (resigned 18 June 2018) |
| <b>Company secretary and CEO</b>                 | Dr Jane Anthony (resigned 19 April 2018)<br>Karl Hankinson (appointed 16 April 2018)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Bankers</b>                                   | CAF Bank<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>ME19 4JQ<br><br>Barclays Bank<br>1 Churchill Place<br>London<br>E14 5HP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Solicitors</b>                                | Bates Wells & Braithwaite<br>2-6 Cannon Street<br>London<br>EC4M 6YH                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Auditors</b>                                  | Godfrey Wilson Limited<br>5th Floor Mariner House<br>62 Prince Street<br>Bristol<br>BS1 4QD                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

## **AbleChildAfrica**

### **Report of the Trustees**

#### **For the year ended 31 March 2019**

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The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2019. 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 1985 (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 Children with Disabilities.

#### **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 above. They represent diverse skill sets and experience with backgrounds in finance, law, business and the third sector, including programmes, fundraising and advocacy. The Board of Trustees is led by the Chair. This year saw a change of Chair on the board as Claire Reichenbach came to the end of her 6-year term on the board and was succeeded by the Vice-Chair, Paul Harrison in December 2018.

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, and Trustee Terms of Reference, AbleChildAfrica policies and charity commission guidance. An induction meeting is held with the CEO and at least one other Trustee. 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.

Between September and December 2018, we held a Governance Review and Skills Audit to refine the governance structures of the Board and identify any skill gaps. This resulted in some changes to the governance structure, the most significant of which was consolidating the three previous sub-committees into one. The board also committed to improve the diversity of the board.

The full Board meets on a quarterly basis. We also have one sub-committee, the Resources Sub-Committee that meets quarterly to oversee finance and unrestricted fundraising and provide recommendations to the board. The Resources Sub-Committee has its own identified terms of reference, nominated chair and reports to the full board. A new chair of the sub-committee, James Sellars, was appointed in December 2018.

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; they oversee decisions relating to non-budgeted commitments in excess

## **AbleChildAfrica**

### **Report of the Trustees**

#### **For the year ended 31 March 2019**

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of £1,000; and budgeted 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 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 **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 most of the financial year we had seven full time staff members, which included the CEO, Head of Programmes, three Programme Officers, a Finance & Administrative Assistant and a Fundraising & Communications Assistant. We also had one part-time Programme Assistant for the full year.

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 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 2019/20 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.

## **AbleChildAfrica**

### **Report of the Trustees**

#### **For the year ended 31 March 2019**

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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.

Our charitable object as outlined in the Articles of Association is:

To relieve charitable need, promote health, advance education and promote the social integration of disabled children 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 disabled children and advocacy as to how those needs can best be met.

### **3. Activities, Achievements & Performance**

Our aims for the financial year 2018/19 fell under the four strategic objectives outlined in our Strategic Plan (2017-2022). Our achievements and performance are reported below in alignment with these 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 and the empowerment of children with disabilities. Our values also 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 34 years of working for the inclusion of children with disabilities. 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 Persons Organisations run by people with disabilities.

#### **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 are currently running a 5-year Comic Relief funded Child-to-Child Inclusive Education project in Northern Uganda, now in its third 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

## **AbleChildAfrica**

### **Report of the Trustees**

#### **For the year ended 31 March 2019**

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perspectives and attitudes towards disability and what inclusion looks like in practice.

This year we identified and enrolled a further 404 out-of-school children with disabilities into school. This takes up the total for the project to 1,328. 92% of the children enrolled have shown attendance rates equal to/above attendance rates for their year group. This demonstrates the effectiveness of our community-led interventions to aid enrolment and retention, where teachers, parents and 'Community Champions' continue to actively engage with children with disabilities families through home visits, mentoring and after-school clubs.

Schools have also observed improvements in the overall academic performance of children with disabilities as a result of the Child to Child approach, with teacher training deepening understanding of disability inclusion and enhancing teaching quality. School Parent Support Groups (PSGs) have reached over 1,500 members, with more parents actively advocating for children with disabilities rights and 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. Additionally, 97 children assessed this year have received assistive devices, individual supports and specialist surgeries that have ensured their improved access to and readiness for school.

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.

#### **UWEZO Youth Empowerment**

We are in our third 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 2018/19 we delivered two large scale projects in partnership with UWEZO across Rwanda, with funding from Jersey Overseas Aid (JOA) and the Department for International Development (DFID).

Building on our first pilot project we ran with UWEZO from 2017, which used youth mentoring to support children with disabilities, we secured funding from DFID to scale up the project with three-years of funding starting in April 2018. This project contributes to the Sustainable Development Goals' (SDGs) aspiration to 'leave no one behind' in Rwanda by empowering children and young people with disabilities to demand inclusion in the SDGs. This project uses a new youth-led model whereby young people with disabilities are trained to mentor children with disabilities and are the main drivers for inclusion at a community and government level. The project aims to find youth-led solutions for meaningful inclusion and to create mechanisms where youth with disabilities can communicate evidence of best practice to policy makers. To date, the project has identified and trained 20 youth with disabilities (Lead Youth Disability Advocates), who have formed the project's youth disability network and identified a further group of 60 Youth Disability Advocates. The Lead Youth Disability Advocates have identified over 100 children with disabilities and have been provided direct mentoring support to 83 children in their homes and at school, with a total of 370 home visits conducted in the first year. In addition to utilising skills from advocacy training and the development of a case of evidence documenting best practices of inclusion, there has been a notable improvement across different government departments in better ensuring the inclusion of children with disabilities.

The second project we launched in April 2018 was a 3-year funded programme with Jersey Overseas Aid. In this project, we are working to improve girls with disabilities' access to education and learning progress through safe water, hygiene and sanitation in Rwanda. At the end of our first year, the peer-to-peer mentoring programme has demonstrated significant success, with 50 'out of school' girls with disabilities identified and receiving individual mentoring across the project year. In addition, a further 48

## **AbleChildAfrica**

### **Report of the Trustees**

#### **For the year ended 31 March 2019**

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girls with disabilities and 48 girls without disabilities are attending inclusive group mentoring sessions in 6 target schools. 58% of the beneficiaries have demonstrated high levels of knowledge and understanding of WASH and good hygiene practices, with 25% also demonstrating high levels of confidence to demand inclusive WASH in their schools. The mentoring programme has increased the interaction between the youth mentors, parents and teachers, increasing cross-communication between the home and schools; with parents taking a more active role in speaking to teachers to follow their child's progress.

#### **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 has been in a period of growth and have outgrown 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 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. Phase 1 of the build began in 2018 and continued through the year. This phase is expected to be completed by September 2019, with the school due to be open and the children in class by October 2019. Following the school opening, phase 2 is due to start before the end of 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 our second year of implementation, the project has successfully enrolled 236 children with disabilities across 8 schools. This year we facilitated the modification of all 8 schools to include ramps, inclusive toilets, Early Childhood Education (ECE) classroom modifications and school site levelling. We are maintaining 8 highly impactful Child Rights Clubs for children both with and without disabilities and have trained parents of children with disabilities through their parent support groups to financially support their children via income generation activities.

#### **Action Network for the Disabled (ANDY)**

ANDY is a National Disabled Persons Organisation (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 have been delivering a Comic Relief funded inclusive sports and education project for the last three years, which completed in March 2019. The project uses sport as an access route to primary school for children with disabilities, giving children of all abilities the opportunity to take part in adapted and disability sports. Overall the project enrolled 90 children with disabilities into schools, two thirds of whom were specifically enrolled into mainstream education enabling them to learn alongside other children without disabilities in the same classroom, which is a significant success.

With funding from the Commonwealth Foundation, we began delivery of a new project strengthening the capacity of child-focussed Civil Society Organisations (CSOs) in Kenya to realise the rights of children and young people with disabilities. The project aimed to form a coalition of organisations to

## **AbleChildAfrica**

### **Report of the Trustees**

#### **For the year ended 31 March 2019**

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give a voice to civil society and consolidate the learnings across the sector. In year one, we engaged 47 CSOs from across Kenya working together, collectively advocating for the rights of children of disabilities at county and national level. All CSOs received training in advocacy approaches, youth-led advocacy approaches; and methods to ensure people with disabilities are included in decision-making. With this 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.

#### **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 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 thanks to the support of Euromoney Institutional Investor PLC. This is to support Little Rock in their aim to become more sustainable and autonomous. Contributions were also 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.

#### **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.

We use a Partnership Impact Tool that 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. 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 also offered focused mentoring to partner senior management and Trustee boards.

We 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. These are outlined below:

In Tanzania, we have been working with Child Support Tanzania (CST) over the course of the year with the development of organisational financial policies and practices. This has included the development of organisational level management accounts, which have significant improved CST's financial understanding and made them a more sustainable organisation going forward.

In Rwanda, we have been using our expertise to develop evaluation tools and systems, to support UWEZO to analyse data from their projects to produce reliable results, track their impact across their projects, communicate these results to donors. Through our support, UWEZO have become our first partner to use the 'Washington Group Short Set of Questions' - a set of questions designed to identify



## **AbleChildAfrica**

### **Report of the Trustees**

#### **For the year ended 31 March 2019**

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people with a disability during data collection. With few organisations using this as a method to consistently disaggregate data in this way, this has really set UWEZO apart.

We have also been supporting USDC in Uganda to develop monitoring, evaluation and learning (MEL) tools and procedures, making them more inclusive and better able to collect the feedback and learning from children with disabilities. As a result, USDC have been able to more effectively demonstrate the impact of their work and importantly, show impact much wider than the confines of the beneficiaries on the project.

In Kenya, we have been supporting Little Rock to improve their financial systems and practices, along with their governance and accountability to ensure they are fit for purpose for the next stage of their journey, as they look to expand their model. We have also been working with ANDY to build their capacity to safeguard younger children with disabilities, through the development of new child protection and safeguarding policies for the organisation. The full involvement of both ANDY and Able Child Africa in this process ensured that both national and international standards were considered. Crucially, we were able to apply our extensive experience and knowledge of the considerations needed for inclusive safeguarding, specifically for children with disabilities.

#### **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**

We are committed 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 support children with disabilities and their families to advocate for inclusion in government policies and practices. We have continued our work with our partners in Tanzania and Uganda to advocate to national government for the inclusion of children with disabilities in education. 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 Rwanda we have been empowering children and young people with disabilities to demand inclusion in the Sustainable Development Goals, using a new youth-led model where young people with disabilities are trained to mentor children with disabilities and take on the role as the main drivers for inclusion at a community and government level.

#### **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 across their projects, we effect a cost-effective and efficient way of reaching larger numbers of children and families.

This year marked a significant event, with the first Global Disability Summit held in London in July. We had a significant presence at the summit itself as well as the civil society day before and the accompanying parliamentary event. We had two speakers at the summit itself with our patron Anne Wafula-Strike and Anthony Ford-Shubrook, our Programmes Assistant, speaking on the day. We also

## **AbleChildAfrica**

### **Report of the Trustees**

#### **For the year ended 31 March 2019**

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played a key role within the Bond Disability and Development Group advocating in the build up to the summit with DFID. We have continued to advocate for the inclusion of children with disabilities through the other UK and international networks we are part of. We attended the annual International and Disability Consortium (IDDC) General Assembly in Birmingham and maintained active membership of the IDDC Inclusive Education Working Group, as well as the Bond Child Rights Working. We 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.

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

At the start of 2018/19 we had recognised that AbleChildAfrica had 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. A significant amount of time has been put into the internal structures of the organisation over the last year to build the operations and infrastructure of the organisation to ensure better compliance, as well as improving the business continuity of the charity.

A key part of this work was focussed on the upgrades to our key Safeguarding and Data Protection policy areas to ensure we were not only compliant but developing systems beyond the expectations of an organisation of our size. The implementation of the General Data Protection Regulation (GDPR) saw us implement a new CRM system (Salesforce) across the organisation to better manage our contacts and improve the retention of organisational knowledge. A new Inclusive Safeguarding Policy was carefully developed to ensure we were protecting beneficiaries across our work and included an improvement to our informed consent procedures with partners and beneficiaries. It also marked ourselves out as a leader in this area, a key strategic move for the organisation.

To improve business continuity, we undertook wholesale organisational changes, in addition to the implementation of Salesforce. We transitioned from a server to a cloud-based system (including accounting software) and upgraded our key IT equipment to allow our delivery staff to work while travelling, as this is a significant amount of their time. We also moved offices and made a commitment to find a more stable office base to provide some continuity for the organisation and build a home and a culture across the team.

We also undertook a Legal Health Check with pro-bono support from Latham & Watkins, who provided an overview of the organisations' legal compliance. Through this process, current policy gaps were identified, and updates were made to all the organisation's policies and procedures. A new set of HR policies and procedures were created and due for a final sign off in 2019/20.

In terms of governance, a significant amount of work was done this year to refresh the Board of Trustees and identify the relevant skill gaps that needed to be filled. A Governance Review and a Skills Audit was completed between September and October 2018, which resulted in a change to the sub-committee structure on the board. The three sub-committees were condensed into one Resources Sub-Committee with a review planned for 2019/20. The Skills Audit identified four key skill gaps on the board: HR, Safeguarding, Business Strategy, PR/Comms, with an additional Legal gap due in 2019 due to the end of term for our skilled trustee. By the end of March 2019 two of these gaps had been filled, with a gap in Safeguarding and PR/Comms expected to be filled mid-2019.

While there has been a relatively high turnover of trustees, this has been a positive process. A number of these leavers came to the end of their terms on the board. Other changes were part of a strategic decision to reduce the number of trustees on the board (from 14 at the start of the year to below 10), to bring new skills on to the board and to improve the diversity of individual board members.

All this represented a significant period of planned change that is not only modernising the organisation but crucially improving the resilience of the organisation to withstand future shocks.

#### **4. Financial Review**

We are proud that our work offers real value for money to our donors. Our expenditure on 'charitable activities' amounts to 88% 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 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 £793,497 which represents a growth of 15% from the previous financial year. This is comprised of £581,977 in restricted funding (including grants) and £211,520 in unrestricted flexible funding.

The majority of income (73%) for the financial year was restricted through grants from institutional donors and corporate partnerships with Aberdeen Charitable Foundation and Euromoney Institutional Investor PLC. This year saw us grow our restricted income levels by 42% 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 institutional projects this year were funded with thanks to Comic Relief, Jersey Overseas Aid (JOA), Department for International Development (DFID) and the Commonwealth Foundation - see note 4 for more details.

Unrestricted income amounted to 27% of total income and was primarily comprised of income raised from individual donors, including our *Friends of AbleChildAfrica* regular giving programme, through unrestricted corporate support from TXF, Cargill Financial Services Europe Ltd and PenCarrie, at our annual gala fundraising event and in sponsorship raised by runners in the Virgin London Marathon.

##### **4.2 Expenditure**

Total expenditure this year was £773,466 representing a growth of 30% from the previous financial year. Restricted expenditure totalled £538,331, which was spent delivering projects to benefit children with disabilities in Africa; these are detailed in note 15.

Expenditure on charitable activities amounts to 88p for every pound raised, and comprises costs of our projects in Africa, our advocacy and influencing work as well as related support and governance costs. Our fundraising costs, 12p for every pound raised, 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, 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 voluntary interns Julia Rosell-Jackson, Hannah Fletcher and Ewan Edwards. We would like to thank Latham & Watkins for providing us with pro-bono legal support through our thorough Legal Health

## **AbleChildAfrica**

### **Report of the Trustees**

#### **For the year ended 31 March 2019**

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Check over the course of the year. We are also grateful for the in-kind support we received whilst we moved to our new offices and the in-kind design support from lirth Design and Lesley Gilmour.

#### **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. The reserves policy is due for review and revision in 2019/20.

During the financial year we had a free reserve target of £50,000. As noted in last year's accounts, at the start of the year the trustees made the strategic decision to invest reserves in the growth of the organisation. This was both an investment in improving the resilience of the organisation though improved business continuity, as well as growing our ability to raise unrestricted income. This draw down of reserves was managed on budget, with the £23,615 loss in unrestricted reserves budgeted from the start of the year.

We managed to surpass this target and at the end of this year we are carrying forward unrestricted reserves of £55,291.

The Trustees have taken the decision to grow our unrestricted reserves to £70k but over a three-year period. 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 (2019/20) includes realistic provisions to achieve an end of year reserves position of £60,000 at March 2020.

#### **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, child safeguarding or data protection non-compliance, 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

## **AbleChildAfrica**

### **Report of the Trustees**

#### **For the year ended 31 March 2019**

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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, 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 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; and having in place overarching Partnership Agreements and supplementary 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 appropriately act on any reported incident or suspicion of abuse. We have robust recruitment processes, with DBS

## **AbleChildAfrica**

### **Report of the Trustees**

#### **For the year ended 31 March 2019**

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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. The Safeguarding Policy was updated this year to include key directives to staff on project visits, to ensure the protection of both the beneficiaries of our work and our staff.

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

As a small organisation with limited resources 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 individual's 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- and post-GDPR implementation. To improve our ability to manage stakeholder's data, we have implemented a new CRM system to consolidate and ensure more effective management of our data.

#### **Risk of loss of business continuity through 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. The unplanned and sudden loss or departure of staff therefore places a risk to our ability to operate efficiently, particularly given the size of the team. To mitigate this, we have taken a number of steps both to improve staff retention and to ensure institutional knowledge loss is reduced. Over the course of this year, we have placed an emphasis on staff wellbeing and organisational culture to improve staff retention and provide an attractive and supportive environment for staff. To protect institutional knowledge, we have built processes into our new CRM system and have started to implement a change in culture to document the organisational knowledge away from individual staff members. We created our first Business Continuity Policy this year to improve our oversight of the risk.

#### **Risk to AbleChildAfrica staff or trustee safety during travel**

Although AbleChildAfrica does not currently 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.

### **5. Plans for Future Periods**

We are committed to continue work alongside partner organisations in Africa as well the aspiration to independently contribute to and influence inclusive development through advocacy and training.

Following a transitional year in the organisation, which resulted in great improvements in our infrastructure, systems and understanding, 2019/20 will consolidate this work as we plan to implement our next three-year cycle starting in 2020. We understand that the changes we made in 2018/19 were significant and will take time to bed in. We are therefore looking to sustain our current level, while building the foundations for the future.

## **AbleChildAfrica**

### **Report of the Trustees**

#### **For the year ended 31 March 2019**

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A three-year Operational Plan that was developed in 2018/19 that comes in to effect from the start of 2019/20 with the following agreed priorities for the coming year.

#### **Delivery and Impact**

We are taking our existing grant portfolio of grants across our five current partners into 2019/20, with six multi-year institutional grants in place for the full year. In addition to this, we are looking to expand our portfolio of work with the securement of two new institutional grants before the end of the year. This is designed to maintain our current portfolio size for 2019/20, but then grow into 2020/21, in line with our 3-Year Operational Plan.

The most significant target for 2019/20 is the potential new partner as we look to move into a new country and take our first steps out of East Africa. We have been in a new partner call since the end of 2018, with a focus on Malawi and Zambia. Going in to 2019/20 we have shortlisted two organisations with the aim of confirming a new partner before the end of the year.

In terms of position, 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. We are looking to build on our position as experts in our field within the sector, with a specialism in understanding the need of children with disabilities and delivering effective interventions that improve their lives. This includes in the area of inclusive safeguarding. We are looking to work with larger mainstream organisations and support the mainstreaming of inclusive safeguarding across their work.

2019 will also mark the completion of our organisational impact review as we build a comprehensive impact structure through our portfolio of work that will allow us to better report on our impact across our projects, but importantly, also focus our work to protect from any mission creep.

#### **Finance and Fundraising**

A significant growth in our restricted income in 2018/19 resulted in a slight shift of restricted income relative to unrestricted income. The focus going in to 2019/20 is to maintain our current income levels, but with greater unrestricted income secured relative to restricted grants. This is to ensure unrestricted growth is able to keep pace with and meet the increased commitments inherent within our restricted grant growth.

We have ambitious targets to grow our unrestricted income by 20% this financial year. This will be done through a focus on high net worth and corporate donors, and by increasing the return on our current event portfolio. A new full cost recovery model developed in 2018/19 is being applied across all new grants to ensure that the appropriate support costs are being received for our grant delivery.

The growth in unrestricted income is also part of a three-year plan to grow our unrestricted reserves to our target. The target is to increase our unrestricted reserves position beyond £60k to improve our resilience throughout the year. Based on our success on securing unrestricted income, a decision will be made half-way through the year on whether to proceed with recruiting fundraising support into the team or delay it to the following year.

#### **People and Organisation**

Following the thorough Legal Health Check that was undertaken in 2018/19 the finalisation of all the organisational policies and procedures will be completed in 2019/20. This will include the new range of HR policies, compliant with current legislation. In addition to this, all policies will be reviewed regarding GDPR to ensure compliance. This will include our Data Protection and Confidentiality Policies, but also wider policies including our Business Continuity Policy and IT Security Policy for example. There will be an annual update of our Safeguarding Policy to ensure we stay out in front in terms of our commitment to ensure the protection of children with disabilities in the areas where we work.

## **AbleChildAfrica**

### **Report of the Trustees**

#### **For the year ended 31 March 2019**

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In terms of our systems management, we will implement stage 2 of our CRM system, to bring together our organisational impact work and fully integrate our grant and project management onto Salesforce.

#### **Communications and Influence**

Following our comprehensive review of our brand and communications, work has already started on rebranding the organisation and developing new messaging to further our aims. The development work will be completed before a new brand is launched before the end of 2019. Through this process, we will look to run our first public engagement campaign with positive messages that empower children with disabilities and raise our profile.

In terms of our advocacy work, we will continue to increase our impact and profile through our advocacy and influencing work, both in the UK and Africa. In 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. A new strategic advocacy plan will be developed during the year for implementation in 2020/21, following the work to better communicate our organisational impact and priorities.

#### **Strategy and Governance**

2019/20 will mark the first year of the 3-Year Operational Plan. Strategic oversight of this plan will be conducted through analysis of the organisational objectives that have been outlined across the three-year period. In terms of governance, the focus will be on filling the remaining skill gaps on the board, namely regarding safeguarding and legal, which are due to be filled in early 2019/20.

#### **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



**AbleChildAfrica**

**Report of the Trustees**

**For the year ended 31 March 2019**

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- 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.

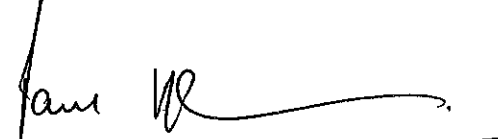
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 2019 was nine. 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, have acted in that capacity for the last three years, and have expressed their willingness to continue in that capacity.

Approved by the Trustees and signed on their behalf on 19 September 2019:

  
Paul Harrison - Chair

## **Independent auditors' report**

### **To the members of AbleChildAfrica**

#### **AbleChildAfrica**

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#### **Opinion**

We have audited the financial statements of AbleChildAfrica (the 'charity') for the year ended 31 March 2019 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 2019 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**

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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

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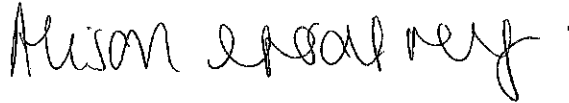
#### **Our responsibilities for the audit of the financial statements**

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](http://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: 24 SEPTEMBER 2009.

**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 2019**

|                                    | Note | Restricted<br>£       | Unrestricted<br>£    | 2019<br>Total<br>£           | 2018<br>Total<br>£    |
|------------------------------------|------|-----------------------|----------------------|------------------------------|-----------------------|
| <b>Income from:</b>                |      |                       |                      |                              |                       |
| Donations                          | 3    | -                     | 200,410              | <b>200,410</b>               | 262,140               |
| Charitable activities              | 4    | 581,977               | 3,500                | <b>585,477</b>               | 425,534               |
| Other trading income               | 5    | -                     | 7,399                | <b>7,399</b>                 | 2,452                 |
| Investments                        |      | -                     | 211                  | <b>211</b>                   | 98                    |
| <b>Total income</b>                |      | <u>581,977</u>        | <u>211,520</u>       | <u><b>793,497</b></u>        | <u>690,224</u>        |
| <b>Expenditure on:</b>             |      |                       |                      |                              |                       |
| Raising funds                      |      | -                     | 91,825               | <b>91,825</b>                | 71,962                |
| Charitable activities              |      | <u>538,331</u>        | <u>143,310</u>       | <u><b>681,641</b></u>        | <u>521,677</u>        |
| <b>Total expenditure</b>           | 6    | <u>538,331</u>        | <u>235,135</u>       | <u><b>773,466</b></u>        | <u>593,639</u>        |
| <b>Net income / (expenditure)</b>  |      | 43,646                | (23,615)             | <b>20,031</b>                | 96,585                |
| Transfers between funds            |      | -                     | -                    | -                            | -                     |
| <b>Net movement in funds</b>       | 8    | 43,646                | (23,615)             | <b>20,031</b>                | 96,585                |
| <b>Reconciliation of funds:</b>    |      |                       |                      |                              |                       |
| Total funds brought forward        |      | <u>267,360</u>        | <u>78,906</u>        | <u><b>346,266</b></u>        | <u>249,681</u>        |
| <b>Total funds carried forward</b> |      | <u><u>311,006</u></u> | <u><u>55,291</u></u> | <u><u><b>366,297</b></u></u> | <u><u>346,266</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 2019**

|                                              | Note | £               | 2019<br>£      | 2018<br>£       |
|----------------------------------------------|------|-----------------|----------------|-----------------|
| <b>Fixed assets</b>                          |      |                 |                |                 |
| Tangible assets                              | 11   |                 | <u>8,894</u>   | <u>992</u>      |
| <b>Current assets</b>                        |      |                 |                |                 |
| Debtors                                      | 12   | 232,532         |                | 159,152         |
| Cash at bank and in hand                     |      | <u>137,301</u>  |                | <u>196,688</u>  |
|                                              |      | 369,833         |                | 355,840         |
| <b>Liabilities</b>                           |      |                 |                |                 |
| Creditors: amounts falling due within 1 year | 13   | <u>(12,430)</u> |                | <u>(10,566)</u> |
| <b>Net current assets</b>                    |      |                 | <u>357,403</u> | <u>345,274</u>  |
| <b>Net assets</b>                            | 14   |                 | <u>366,297</u> | <u>346,266</u>  |
| <b>Funds</b>                                 |      |                 |                |                 |
| Restricted funds                             | 15   |                 | 311,006        | 267,360         |
| Unrestricted funds                           |      |                 |                |                 |
| General funds                                |      |                 | <u>55,291</u>  | <u>78,906</u>   |
| <b>Total charity funds</b>                   |      |                 | <u>366,297</u> | <u>346,266</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 19 September 2019 and signed on their behalf by



Paul Harrison - Chair



Chloe Chik - Treasurer

**AbleChildAfrica****Statement of cash flows****For the year ended 31 March 2019**

|                                                          | <b>2019</b>            | 2018           |
|----------------------------------------------------------|------------------------|----------------|
|                                                          | £                      | £              |
| <b>Cash used in operating activities:</b>                |                        |                |
| Net movement in funds                                    | <b>20,031</b>          | 96,585         |
| Adjustments for:                                         |                        |                |
| Depreciation charges                                     | <b>4,439</b>           | 245            |
| Dividends, interest and rents from investments           | <b>(211)</b>           | (98)           |
| Decrease / (increase) in debtors                         | <b>(73,380)</b>        | (11,109)       |
| Increase / (decrease) in creditors                       | <b>1,864</b>           | 1,711          |
|                                                          | <u><b>(47,257)</b></u> | <u>87,334</u>  |
| <b>Net cash used in operating activities</b>             |                        |                |
| <b>Cash flows from investing activities:</b>             |                        |                |
| Dividends, interest and rents from investments           | <b>211</b>             | 98             |
| Purchase of tangible fixed assets                        | <b>(12,341)</b>        | -              |
|                                                          | <u><b>(12,130)</b></u> | <u>98</u>      |
| <b>Net cash provided by investing activities</b>         |                        |                |
| <b>Decrease in cash and cash equivalents in the year</b> | <b>(59,387)</b>        | 87,432         |
| Cash and cash equivalents at the beginning of the year   | <u><b>196,688</b></u>  | <u>109,256</u> |
| <b>Cash and cash equivalents at the end of the year</b>  | <u><b>137,301</b></u>  | <u>196,688</u> |

**Notes to the financial statements**

**For the year ended 31 March 2019**

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**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.

Income received in advance of provision of earned income, sales, and consultancy is deferred until criteria for income recognition are met.

**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.

**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.



## AbleChildAfrica

### Notes to the financial statements

For the year ended 31 March 2019

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#### 1. Accounting policies (continued)

##### 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 and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of staff numbers, as follows:

|                       | 2019 | 2018 |
|-----------------------|------|------|
| Raising funds         | 16%  | 16%  |
| Charitable activities | 84%  | 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              | 3 years straight line |
| Furniture and fittings | 5 years straight line |

Items of equipment are capitalised where the purchase price exceeds £500.

**Notes to the financial statements**

**For the year ended 31 March 2019**

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**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 charitable company 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.

**p) Accounting estimates and key judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Notes to the financial statements

For the year ended 31 March 2019

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1. Accounting policies (continued)

p) Accounting estimates and key judgements (continued)

**Depreciation**

As described in note 1i to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. Depreciation rates in operation during the current period were as follows:

|                                 |                       |
|---------------------------------|-----------------------|
| Computers, database and website | 3 years straight line |
| Furniture and fittings          | 5 years straight line |

Depreciation rates were modified during the current period. Depreciation rates in operation during the prior period were as follows:

|                                 |                      |
|---------------------------------|----------------------|
| Computers, database and website | 20% reducing balance |
| Furniture and fittings          | 15% reducing balance |

All assets held at 1 April 2018 had been owned for more than 5 years, and therefore assets with a net book value of £992 were fully depreciated during the current year.

2. Statement of financial activities: prior period comparatives

|                              | Restricted<br>£ | Unrestricted<br>£ | 2018<br>Total<br>£    |
|------------------------------|-----------------|-------------------|-----------------------|
| <b>Income from:</b>          |                 |                   |                       |
| Donations                    | 1,640           | 260,500           | <b>262,140</b>        |
| Charitable activities        | 409,338         | 16,196            | <b>425,534</b>        |
| Other trading income         | -               | 2,452             | <b>2,452</b>          |
| Investments                  | -               | 98                | <b>98</b>             |
|                              | <u>410,978</u>  | <u>279,246</u>    | <u><b>690,224</b></u> |
| <b>Total income</b>          |                 |                   |                       |
| <b>Expenditure on:</b>       |                 |                   |                       |
| Raising funds                | -               | 71,962            | <b>71,962</b>         |
| Charitable activities        | 379,734         | 141,943           | <b>521,677</b>        |
|                              | <u>379,734</u>  | <u>213,905</u>    | <u><b>593,639</b></u> |
| <b>Total expenditure</b>     |                 |                   |                       |
|                              | <u>31,244</u>   | <u>65,341</u>     | <u><b>96,585</b></u>  |
| <b>Net movement in funds</b> |                 |                   |                       |

## AbleChildAfrica

### Notes to the financial statements

For the year ended 31 March 2019

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#### 3. Income from donations

|                                  | Restricted<br>£ | Unrestricted<br>£ | 2019<br>Total<br>£ |
|----------------------------------|-----------------|-------------------|--------------------|
| Sponsored challenge events       | -               | 69,811            | <b>69,811</b>      |
| Fundraising events and community | -               | 46,959            | <b>46,959</b>      |
| Individual donors                | -               | 35,507            | <b>35,507</b>      |
| Corporate donors                 | -               | 48,133            | <b>48,133</b>      |
| <b>Total</b>                     | <b>-</b>        | <b>200,410</b>    | <b>200,410</b>     |

#### Prior period comparative

|                                  | Restricted<br>£ | Unrestricted<br>£ | 2018<br>Total<br>£ |
|----------------------------------|-----------------|-------------------|--------------------|
| Sponsored challenge events       | -               | 81,732            | <b>81,732</b>      |
| Fundraising events and community | -               | 65,351            | <b>65,351</b>      |
| Individual donors                | 1,640           | 73,616            | <b>75,256</b>      |
| Corporate donors                 | -               | 39,801            | <b>39,801</b>      |
| <b>Total</b>                     | <b>1,640</b>    | <b>260,500</b>    | <b>262,140</b>     |

#### 4. Income from charitable activities

|                                                 | Restricted<br>£ | Unrestricted<br>£ | 2019<br>Total<br>£ |
|-------------------------------------------------|-----------------|-------------------|--------------------|
| <i>Grants &gt; £10,000:</i>                     |                 |                   |                    |
| Comic Relief                                    | 263,374         | -                 | <b>263,374</b>     |
| Aberdeen Asset Management Charitable Foundation | 45,807          | -                 | <b>45,807</b>      |
| Euromoney Institutional Investor PLC            | 56,000          | -                 | <b>56,000</b>      |
| The Commonwealth Foundation                     | 29,258          | -                 | <b>29,258</b>      |
| Department for International Development        | 89,931          | -                 | <b>89,931</b>      |
| Jersey Overseas Aid Commission                  | 68,567          | -                 | <b>68,567</b>      |
| Smaller grants                                  | 29,040          | 3,500             | <b>32,540</b>      |
| <b>Total</b>                                    | <b>581,977</b>  | <b>3,500</b>      | <b>585,477</b>     |

## AbleChildAfrica

### Notes to the financial statements

For the year ended 31 March 2019

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#### 4. Income from charitable activities (continued) Prior period comparative

|                                                 | Restricted<br>£       | Unrestricted<br>£    | 2018<br>Total<br>£           |
|-------------------------------------------------|-----------------------|----------------------|------------------------------|
| <i>Grants &gt; £10,000:</i>                     |                       |                      |                              |
| Comic Relief                                    | 213,161               | -                    | <b>213,161</b>               |
| Aberdeen Asset Management Charitable Foundation | 52,035                | -                    | <b>52,035</b>                |
| Euromoney Institutional Investor PLC            | 35,000                | -                    | <b>35,000</b>                |
| Guernsey Overseas Aid and Development           | 34,967                | -                    | <b>34,967</b>                |
| The Commonwealth Foundation                     | 29,997                | -                    | <b>29,997</b>                |
| The British and Foreign Schools Society         | 25,779                | -                    | <b>25,779</b>                |
| Smaller grants                                  | <u>18,399</u>         | <u>16,196</u>        | <u><b>34,595</b></u>         |
| <b>Total</b>                                    | <u><u>409,338</u></u> | <u><u>16,196</u></u> | <u><u><b>425,534</b></u></u> |

#### Government grants

The charitable company receives government grants, defined as funding from DFID, Guernsey Overseas Aid and Development Commission and Jersey Overseas Aid Commission to fund charitable activities. The total value of such grants in the period ending 31 March 2019 was £163,498 (2018: £34,967). There are no unfulfilled conditions or contingencies attaching to these grants in the current or prior year.

#### 5. Other trading income

|              | Restricted<br>£ | Unrestricted<br>£ | 2019<br>Total<br>£  | 2018<br>Total<br>£ |
|--------------|-----------------|-------------------|---------------------|--------------------|
| Sales income | <u>-</u>        | <u>7,399</u>      | <u><b>7,399</b></u> | <u>2,452</u>       |

All other trading income in the prior year was unrestricted.

**AbleChildAfrica**

**Notes to the financial statements**

**For the year ended 31 March 2019**

**6. Total expenditure**

|                                            | Raising<br>funds<br>£ | Charitable<br>activities<br>£ | Support and<br>governance<br>costs<br>£ | <b>2019<br/>Total<br/>£</b> |
|--------------------------------------------|-----------------------|-------------------------------|-----------------------------------------|-----------------------------|
| Grants payable (note 7)                    | -                     | 360,524                       | -                                       | <b>360,524</b>              |
| Staff costs (note 9)                       | 43,830                | 200,025                       | 34,936                                  | <b>278,791</b>              |
| Non-salaried personnel                     | -                     | 5,022                         | 16,951                                  | <b>21,973</b>               |
| Running costs                              | -                     | -                             | 37,761                                  | <b>37,761</b>               |
| Fundraising and events                     | 32,328                | -                             | -                                       | <b>32,328</b>               |
| Governance                                 | -                     | -                             | 8,089                                   | <b>8,089</b>                |
| Programmes and operations                  | -                     | 34,000                        | -                                       | <b>34,000</b>               |
| <b>Sub-total</b>                           | <b>76,158</b>         | <b>599,571</b>                | <b>97,737</b>                           | <b>773,466</b>              |
| Allocation of support and governance costs | <u>15,667</u>         | <u>82,070</u>                 | <u>(97,737)</u>                         | <u>-</u>                    |
| <b>Total</b>                               | <b><u>91,825</u></b>  | <b><u>681,641</u></b>         | <b><u>-</u></b>                         | <b><u>773,466</u></b>       |

**Prior period comparative**

|                                            | Raising<br>funds<br>£ | Charitable<br>activities<br>£ | Support and<br>governance<br>costs<br>£ | <b>2018<br/>Total<br/>£</b> |
|--------------------------------------------|-----------------------|-------------------------------|-----------------------------------------|-----------------------------|
| Grants payable (note 7)                    | -                     | 288,857                       | -                                       | <b>288,857</b>              |
| Staff costs (note 9)                       | 31,892                | 151,142                       | 33,281                                  | <b>216,315</b>              |
| Non-salaried personnel                     | -                     | 3,058                         | 4,370                                   | <b>7,428</b>                |
| Running costs                              | -                     | -                             | 21,819                                  | <b>21,819</b>               |
| Fundraising and events                     | 29,718                | -                             | -                                       | <b>29,718</b>               |
| Governance                                 | -                     | -                             | 6,465                                   | <b>6,465</b>                |
| Programmes and operations                  | -                     | 23,037                        | -                                       | <b>23,037</b>               |
| <b>Sub-total</b>                           | <b>61,610</b>         | <b>466,094</b>                | <b>65,935</b>                           | <b>593,639</b>              |
| Allocation of support and governance costs | <u>10,352</u>         | <u>55,583</u>                 | <u>(65,935)</u>                         | <u>-</u>                    |
| <b>Total</b>                               | <b><u>71,962</u></b>  | <b><u>521,677</u></b>         | <b><u>-</u></b>                         | <b><u>593,639</u></b>       |

Notes to the financial statements

For the year ended 31 March 2019

**7. Grants payable to institutions**

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

|                                             | <b>2019</b>           | 2018                  |
|---------------------------------------------|-----------------------|-----------------------|
|                                             | <b>£</b>              | £                     |
| Action Network for Disabled Youth (ANDY)    | <b>60,979</b>         | 52,339                |
| Little Rock Inclusive ECD Centre            | <b>23,091</b>         | 30,117                |
| Uganda Society for Disabled Children (USDC) | <b>50,398</b>         | 80,878                |
| Child Support Tanzania (CST)                | <b>143,049</b>        | 105,322               |
| UWEZO Youth Empowerment                     | <b>79,123</b>         | 20,201                |
| Article 25                                  | <b>3,884</b>          | -                     |
| <b>Total</b>                                | <b><u>360,524</u></b> | <b><u>288,857</u></b> |

**8. Net movement in funds**

This is stated after charging:

|                               | <b>2019</b>       | 2018              |
|-------------------------------|-------------------|-------------------|
|                               | <b>£</b>          | £                 |
| Depreciation                  | <b>4,439</b>      | 245               |
| Trustees' remuneration        | <b>Nil</b>        | Nil               |
| Trustees' reimbursed expenses | <b>173</b>        | 331               |
| Auditors' remuneration:       |                   |                   |
| ▪ Statutory audit             | <b>4,200</b>      | 4,080             |
| ▪ Other services              | <b>300</b>        | 300               |
|                               | <b><u>300</u></b> | <b><u>300</u></b> |

One Trustee received reimbursed expenses of £173 relating to travel to board meetings (2018: £331).

Notes to the financial statements

For the year ended 31 March 2019

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**9. Staff costs and numbers**

Staff costs were as follows:

|                       | <b>2019</b>           | 2018                  |
|-----------------------|-----------------------|-----------------------|
|                       | £                     | £                     |
| Salaries and wages    | <b>248,909</b>        | 195,289               |
| Social security costs | <b>20,818</b>         | 16,577                |
| Pension costs         | <b>6,859</b>          | 2,981                 |
| Other staff costs     | <b>2,205</b>          | 1,468                 |
| <b>Total</b>          | <b><u>278,791</u></b> | <b><u>216,315</u></b> |

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 £67,745 (2018: £64,203).

|                    | <b>2019</b>        | 2018               |
|--------------------|--------------------|--------------------|
|                    | No.                | No.                |
| Average head count | <b><u>8.42</u></b> | <b><u>6.25</u></b> |

**10. Taxation**

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



## Notes to the financial statements

For the year ended 31 March 2019

## 11. Tangible fixed assets

|                         | Computers,<br>database and<br>website<br>£ | Furniture and<br>fittings<br>£ | Total<br>£             |
|-------------------------|--------------------------------------------|--------------------------------|------------------------|
| <b>Cost</b>             |                                            |                                |                        |
| At 1 April 2018         | 20,093                                     | 666                            | <b>20,759</b>          |
| Additions in year       | 12,341                                     | -                              | <b>12,341</b>          |
| Disposals               | <u>(18,181)</u>                            | <u>-</u>                       | <u><b>(18,181)</b></u> |
| At 31 March 2019        | <u>14,253</u>                              | <u>666</u>                     | <u><b>14,919</b></u>   |
| <b>Depreciation</b>     |                                            |                                |                        |
| At 1 April 2018         | 19,133                                     | 634                            | <b>19,767</b>          |
| Charge for the year     | 4,407                                      | 32                             | <b>4,439</b>           |
| On disposals            | <u>(18,181)</u>                            | <u>-</u>                       | <u><b>(18,181)</b></u> |
| At 31 March 2019        | <u>5,359</u>                               | <u>666</u>                     | <u><b>6,025</b></u>    |
| <b>Net book value</b>   |                                            |                                |                        |
| <b>At 31 March 2019</b> | <u><b>8,894</b></u>                        | <u><b>-</b></u>                | <u><b>8,894</b></u>    |
| At 31 March 2018        | <u>960</u>                                 | <u>32</u>                      | <u>992</u>             |

## 12. Debtors

|                       | 2019<br>£             | 2018<br>£      |
|-----------------------|-----------------------|----------------|
| Transfers to partners | <b>158,146</b>        | 83,854         |
| Accrued income        | <b>67,636</b>         | 74,199         |
| Other debtors         | <u><b>6,750</b></u>   | <u>1,099</u>   |
| <b>Total</b>          | <u><b>232,532</b></u> | <u>159,152</u> |

## 13. Creditors : amounts due within 1 year

|                                    | 2019<br>£            | 2018<br>£     |
|------------------------------------|----------------------|---------------|
| Trade creditors                    | <b>1,867</b>         | 749           |
| Accruals                           | <b>4,500</b>         | 3,400         |
| Other taxation and social security | <b>5,507</b>         | 6,417         |
| Other creditors                    | <u><b>556</b></u>    | <u>-</u>      |
| <b>Total</b>                       | <u><b>12,430</b></u> | <u>10,566</u> |

## Notes to the financial statements

For the year ended 31 March 2019

## 14. Analysis of net assets between funds

|                                    | Restricted<br>funds<br>£ | Unrestricted<br>funds<br>£ | Total<br>funds<br>£   |
|------------------------------------|--------------------------|----------------------------|-----------------------|
| Tangible fixed assets              | -                        | 8,894                      | <b>8,894</b>          |
| Current assets                     | 311,006                  | 58,827                     | <b>369,833</b>        |
| Current liabilities                | -                        | (12,430)                   | <b>(12,430)</b>       |
| <b>Net assets at 31 March 2019</b> | <b><u>311,006</u></b>    | <b><u>55,291</u></b>       | <b><u>366,297</u></b> |

## Prior period comparative

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

**AbleChildAfrica**

**Notes to the financial statements**

**For the year ended 31 March 2019**

**15. Movements in funds**

|                                                  | At 1 April<br>2018<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | At 31 March<br>2019<br>£ |
|--------------------------------------------------|-------------------------|----------------|------------------|----------------|--------------------------|
| <b>Restricted funds</b>                          |                         |                |                  |                |                          |
| Aberdeen Asset Management Charitable Foundation  | 44,247                  | 45,807         | (38,946)         | -              | <b>51,108</b>            |
| American Century Investments                     | -                       | 7,334          | (7,334)          | -              | -                        |
| The British and Foreign Schools Society          | 11,678                  | -              | (11,678)         | -              | -                        |
| Comic Relief – Sports for Change                 | 14,340                  | 40,966         | (59,858)         | -              | <b>(4,552)</b>           |
| Comic Relief – Take All My Friends to School     | 90,115                  | 118,244        | (120,308)        | -              | <b>88,051</b>            |
| Comic Relief – Promoting Inclusive Education     | 36,542                  | 104,164        | (71,344)         | -              | <b>69,362</b>            |
| The Commonwealth Foundation                      | 24,250                  | 29,258         | (27,795)         | -              | <b>25,713</b>            |
| Child Support Tanzania (CST) – Other             | 5,120                   | -              | (5,110)          | -              | <b>10</b>                |
| Department for International Development         | -                       | 89,931         | (73,118)         | -              | <b>16,813</b>            |
| Euromoney Institutional Investor PLC             | 477                     | 50,000         | (32,434)         | -              | <b>18,043</b>            |
| Guernsey Overseas Aid and Development Commission | 25,675                  | 5,000          | (30,675)         | -              | -                        |
| Ineke Feitz                                      | 6,566                   | 8,365          | (4,862)          | -              | <b>10,069</b>            |
| Jersey Overseas Aid Commission                   | -                       | 68,567         | (39,727)         | -              | <b>28,840</b>            |
| Little Rock Inclusive ECD Centre – Other         | -                       | 6,000          | (6,000)          | -              | -                        |
| The Marr-Munning Trust                           | 6,350                   | 5,841          | (4,642)          | -              | <b>7,549</b>             |
| UWEZO Youth Empowerment – Other                  | 2,000                   | 2,500          | (4,500)          | -              | -                        |
| <b>Total restricted funds</b>                    | <b>267,360</b>          | <b>581,977</b> | <b>(538,331)</b> | <b>-</b>       | <b>311,006</b>           |
| <b>Unrestricted funds</b>                        |                         |                |                  |                |                          |
| General funds                                    | 78,906                  | 211,520        | (235,135)        | -              | <b>55,291</b>            |
| <b>Total unrestricted funds</b>                  | <b>78,906</b>           | <b>211,520</b> | <b>(235,135)</b> | <b>-</b>       | <b>55,291</b>            |
| <b>Total funds</b>                               | <b>346,266</b>          | <b>793,497</b> | <b>(773,466)</b> | <b>-</b>       | <b>366,297</b>           |

**AbleChildAfrica**

**Notes to the financial statements**

**For the year ended 31 March 2019**

**15. Movements in funds (continued): prior period comparative**

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

**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.

*American Century Investments*

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.

*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. The fund deficit at 31 March 2019 represents grant income retained by the funder, receivable after year end.

*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 and 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.

*Department for International Development*

This 3 year project funded through the UK Aid Direct Community Partnerships stream contributes to the SDG aspiration to 'leave no one behind' in Rwanda by empowering children and young people with disabilities to demand inclusion in the SDGs. This project will use a tested and new youth-led model whereby young PwD are trained to mentor CwD and are the main drivers for inclusion at community and government level. The project aims to find youth-led solutions for meaningful inclusion and creates mechanisms whereby disabled youth can communicate evidence of best practice to policy makers.

*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.

**15. Movements in funds (continued)**

**Purposes of restricted funds**

*Jersey Overseas Aid Commission*

This three year project funded by Jersey Overseas Aid aims to contribute to the government's commitment to 'leave no one behind' through the advocacy for disability inclusive WASH policies and programmes for GwD in education. This multifaceted and youth-led project will identify out of school GwD and train female youth with disability (YwD) mentors to design and implement a twofold peer to peer mentoring programme using child-friendly resources that they develop.

*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.

*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.

Notes to the financial statements

For the year ended 31 March 2019

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**16. Financial instruments**

|                                                  | 2019           | 2018           |
|--------------------------------------------------|----------------|----------------|
|                                                  | £              | £              |
| Financial assets measured at amortised cost      | 211,687        | 271,986        |
| Financial liabilities measured at amortised cost | <u>(6,924)</u> | <u>(4,149)</u> |

Financial assets measured at amortised cost comprise cash and cash equivalents, accrued income and other debtors.

Financial liabilities measured at amortised cost comprise trade creditors, accruals and other creditors.

**17. Operating lease commitments**

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

|                     | 2019                 | 2018                |
|---------------------|----------------------|---------------------|
|                     | £                    | £                   |
| Amount falling due: |                      |                     |
| Within 1 year       | 27,000               | 4,182               |
| Within 1 - 5 years  | <u>45,000</u>        | -                   |
|                     | <u><u>72,000</u></u> | <u><u>4,182</u></u> |

**18. Related party transactions**

During the year, 4 trustees made donations to the charity totalling £3,810 (2018: £7,035 from 10 trustees).