

ABLECHILD AFRICA

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

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

Charity number 326859

ABLECHILD AFRICA
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FOR THE YEAR ENDED 31 MARCH 2016

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AbleChildAfrica
Report of the Trustees
For the year ended 31 March 2016

Registered UK charity no.326859

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2016. 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 the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2015). AbleChildAfrica is a charity registered in England and Wales with the Charity Commission under registration number 326859 (previously known as the Uganda Society for Disabled Children). AbleChildAfrica is also a company limited by guarantee (company number 01861434).

Legal and administrative information

Trustees

Clare Adam
Francine Bates
Stephen Broach (Resigned 09 January 2016)
Catherine Brownlee
Alanzo Blackstock (Resigned 06 June 2015)
Paul Harrison
Faye Lawson
Stuart Malcom
Nyaradzo Muguti (Chair)
Kelly Sarah Radford (Resigned 26 August 2015)
Claire Reichenbach
Clare Shaw
Toby Whinnett
Michael Zywina

Executive Director & Company Secretary

Dr Jane Anthony

Principal Office

Unit 3, Graphite Square
Vauxhall Walk
London SE11 5EE
Telephone: +44 (0)207.793.4144
Website: www.ablechildafrica.org

Independent Auditors

Robinson Stewart & Co.
7 Granard Business Centre
Bunns Lane
Mill Hill
London NW7 2DQ

www.ablechildafrica.org

A Company Limited by Guarantee, Registered in England and Wales, No. 1861434
Patrons: Dame Evelyn Glennie, Keith Nethercot, Anne Wafula Strike, Panna Vekaria

Bankers

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

Solicitors

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

Structure, Governance and Management

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. The Memorandum and Articles of Association allow for Trustees to be appointed at any time. New Trustees are nominated by current members of the Board of Trustees and approved by a vote of the whole committee. Each year one third of the board must retire by rotation. During this year we have utilised three Sub-Committees, namely the Resources Sub-Committee (finance & unrestricted fundraising), the Programmes & Advocacy Sub-Committee and the Chairs Committee (including HR & risk management). Each of these committees has identified Chairs and Terms of Reference and report to the full Board.

AbleChildAfrica's Executive Director is responsible for the day to day operation of the charity. The Executive Director acts as Company Secretary. The Board meets on a quarterly basis (at a minimum) and oversees decisions relating to commitments in excess of £2,500.

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 consider the most significant risk to which AbleChildAfrica is exposed is a shortfall in income that would prevent the organisation from delivering its existing commitments. We mitigate against this risk through both our financial review procedures and reserves policy. The Resources Sub-Committee regularly review rolling cash flow projections and annual budgets (approved by the entire Trustee Board), comparing actual results with plans and forecasts. We also hold a minimum reserve to cover an abrupt fall in income (see below).

Taking responsibility for the implementation of projects by our African partner organisations also carries significant risk and we seek to mitigate this risk by developing trusting, collaborative, working relationships and transparent lines of communication with our partners. We put in place overarching Partnership Agreements and supplementary Project & Funding Agreements in relation to each secured grant. We have also developed a bespoke Anti-Bribery and Corruption Policy (with the pro-bono support of Allen & Overy), as well as a summary for our overseas partners, which is in compliance with the UK Bribery Act 2010. This year we have also reviewed and refreshed our Partnership Model with an eye to additional partnerships in the coming year.

The Trustees also produce and regularly review a risk register and proactively seek to reduce, eliminate or mitigate risks, both financial and operational. This risk register is reviewed at each Trustee Meeting.

Objectives and Activities

AbleChildAfrica is a company limited by guarantee (company number 01861434) and is governed by Memorandum and Articles of Association. Its main object is:

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

Since becoming AbleChildAfrica in 2007 (formerly operating as the Uganda Society for Disabled Children), our strategy has been to carry out this object by working in partnership with local organisations across Africa who share our vision. During the year we worked in partnership with four organisations across Kenya, Tanzania and Uganda, working towards achieving our mission to promote the realisation of equal rights for disabled children and their families in Africa and to facilitate their meaningful inclusion in all aspects of life.

Public benefit statement

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.

Voluntary help and gifts in kind

We would like to thank all our dedicated volunteers and interns for their work this year, in particular our Youth Ambassador Anthony Ford-Shubrook, voluntary interns Matt Maclure, Sarah Mageean, Geunhye Kim and Ruth Wanjiku for the voluntary work that they carried out during the year. The work they carried out is estimated to have a combined value of £11,583.

We have also had significant support with branding and design this year as we refreshed our brand and website. We would like to sincerely thank Paperdog for their branding work (estimated value £5,000), Super Being Labs for design of our new website (estimated value £9,925), Creative Chimps for their production of a promotional short video about our work (estimated value £2,000) and Jennifer Rose Design for pro-bono print design support (estimated value £1,000). We are also grateful to The Foundation for Social Improvement (FSI) for continued membership and training this year, valued at £1,505. Finally, we would like to thank Monkton Chambers and Putnam Investments for donated use of meeting rooms and refreshments for our Trustee meetings throughout the year.

Activities, Achievements and Performance

Our aims for the financial year 2015-16 fell under the three objectives of our current Strategic Plan (2013-2016). Our achievements and performance are reported below in alignment with these three strategic objectives.

1. Support African-led organisations to help disabled children and their families realise their full potential

We continue to support our network of partners across Kenya, Tanzania and Uganda. Our work under this objective is twofold: (i) working in partnership to deliver direct services to disabled children and their families; and (ii) supporting the organisational development of our partners to become models of successful practice, with the potential for scaling up and replication.

This year saw us complete a three year Child to Child Inclusive Education project in Northern Uganda, funded by the UK Department for International Development (DFID) and delivered in partnership with the Uganda Society for Disabled Children (USDC).

This project has met with huge success and commitment from the Ugandan Government saw us seek and secure further funding from Comic Relief to continue and scale up this project for another five years going forward (2016-2020). In partnership with Euromoney Institutional Investor PLC, we continue to support the growth of our partner Little Rock Inclusive Early Childhood Development Centre in Kibera, Kenya. Working with our partner Action Network for Disabled Youth (ANDY), this year saw us complete (with support from Jersey Overseas Aid) and scale up (with support from Comic Relief) a successful pilot project that uses sport and play as an entry point for disabled children to access schools in Kenya. In Tanzania, we worked with our partner Child Support Tanzania to provide the only inclusive early childhood programme within the Southern Highlands region and, with the support of Open Society, partnered on an advocacy campaign "Take all My Friends to School". More information on the numerous other programmes we support can be found in our annual review and on our website.

All of our Partners continue to have a pressing need for further funding. The AbleChildAfrica staff team provides in depth on-going support to the staff and trustees of our partner organisations to help them work towards financial stability. During our recent strategic review the trustees of AbleChildAfrica have reaffirmed that our primary role is to provide assistance, mentoring and capacity building opportunities to our partners. We do not act as an independent grant-maker or donor, rather as a catalyst to funding opportunities. However, the Trustees continue to retain discretion to consider requests for financial support from our partners in exceptional circumstances and to the extent that our resources allow.

2. Increase understanding of childhood disability in Africa

While increasing understanding of childhood disability has long been a component of our work, making it a specific objective ensures the growth and centrality of this workstream for AbleChildAfrica going forward.

We are committed to making our values a reality. This means making sure that the young people we work with play a key role in the design and development of what we do. This year we launched our first Youth Council, giving a greater voice to youth in the UK (ages 18-25) both internally and in our advocacy work. We are particularly proud of our innovative inclusive education project in Uganda, which champions a new approach to supporting disabled children into and at school through the empowerment of children as agents of change in their schools and local communities. This project is breaking new ground in Uganda by involving children in the monitoring and evaluation of the project and is being talked about as an innovative approach locally; we aim to build on this success and scale up the children's involvement in future project planning going forward. This year also saw us hold participatory planning workshops with the children at CST on the design of a new inclusive school site and we are looking forward to incorporating their ideas into coming projects. We are also working to support our partners to scale up the participation of children in project design, on project committees and through sharing of their experiences at training and awareness raising events.

3. Effect positive changes in international law and policy that impact upon disabled children in Africa

As well as continuing to support the advocacy work carried out by our partners, we have also actively participated in relevant networks and consortia, allowing us to join forces with like-minded NGOs to leverage our shared commitment to the rights of disabled children. AbleChildAfrica is a member of BOND (the UK membership body for international development charities) and actively participates in the Disability & Development, Small Charities and Child Rights Working Groups. We are also a member of and active contributor to the International Disability and Development Consortium (IDDC). This year we have contributed to the Inclusive Education and United Nations Task Groups as well as the Facilitator's Forum. In addition, we are active members of the UNICEF Global Partnership on Children with Disabilities and the Global Campaign for Education.

This year, we also witnessed the landmark launch of Sustainable Development Goals which, through the efforts of AbleChildAfrica and other likeminded organisations, put disability at the forefront of an inequality framework for the first time. We are committed to supporting the transition of these goals from words to reality in the coming years. We provided responses to numerous consultations and commented on draft documents, as well as joining lobbying efforts of the consortia to which we belong to advocate for the centrality of disability in such negotiations. We have also sought to influence other organisations who are concerned for vulnerable children in Africa to more seriously consider the needs of disabled children in their work. Our new strategy set out the intention that this will be a key area of our work in coming years and we are in the process of developing our specialist technical support to agencies interested in ensuring that their work is more inclusive of the needs of disabled children.

Organisational Development

AbleChildAfrica is establishing itself as a specialist agency providing high quality support to disabled children and their families in Africa. As part of our ongoing commitment to challenge ourselves, grow and reflect on best practice, we undertook a number of organisational development activities over the year. We launched our revised Partnership Model and opened a call for new partnerships. We continued to strengthen our finance systems, data protection and communication preference procedures to stay current with sector trends, emerging legislation and the needs of the organisation as we grow. Following a review of our fundraising strategy and desire to increase our unrestricted flexible funding, our first Fundraising Development Manager was appointed this year with the aim of scaling up corporate and philanthropic partnerships over the coming period.

Financial review

We are proud that our work offers real value for money to our donors. Our expenditure on 'project support in Africa' amounts to 86% of total expenditure. As a small bespoke charity we recognise the value of every penny donated and reaffirm here our continuing commitment to keeping support costs as low as possible and maximising expenditure on charitable activities. However, we also recognise the need to invest in new activities as we grow and have made increased investments in fundraising and our advocacy workstream over the current year. Investing in our sustainability has resulted in a small increase in our support costs of 0.5p for every pound raised. This investment has resulted in a dip in our reserves (see below), but is expected to result in an increased ability to both secure the rights of disabled children through scaling up our influencing work and securing our own financial sustainability in an increasingly difficult and uncertain external environment.

The majority of income for the financial year was restricted through grants from institutional donors and a corporate partnership with Euromoney Institutional Investor PLC. This year saw us increase restricted income by over 70%, totalling £323,002; this comes alongside increased stability as we continue to secure funding from statutory bodies in the form of multi-year grants. Unrestricted income this year was £170,371 including £25,025 from *Friends of AbleChildAfrica*, £26,369 raised at our annual gala dinner and £36,754 in sponsorship raised by runners in the Virgin London Marathon (totals excluding Gift Aid). Restricted expenditure totalled £250,647, which was spent delivering projects to benefit disabled children in Africa; these are detailed in note 13.

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

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.

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 reviewed in 2013, at which time the Trustees concluded that a free reserves target of three months' committed expenditure is appropriate and would be sufficient to allow the organisation to address threats as they arise and respond to emerging opportunities. In 2015 the Trustees reviewed committed expenditure levels and concluded that the current reserves target remains appropriate for the coming year.

During the financial year 2015-2016, three months' committed expenditure equated to a free reserves target of £40,000. At the end of this year we are carrying forward unrestricted reserves of £21,033, reflecting our strategic decision to exploit opportunities in advocacy and invest in fundraising activities as described above.

The Trustees remain assured that the reserves we currently carry are sufficient to mitigate risks such as unexpected drops in income or sudden short-term increases in expenditure. However, the approved budget for the year ahead includes a provision to bring reserves back up to the target level of £40,000 in the year so as to ensure that we are again able to take full advantage of opportunities as they arise.

Our specific investment in fundraising is anticipated to yield results and growth. We recognise there are necessary lead times to see a return on this investment, which will allow us to bring reserves back to target levels. We have a fundraising strategy in place, which is monitored by the Resources Sub-Committee of the Board who regularly review both the strategy itself and performance against targets.

Approved by the Trustees and signed on their behalf by:

Claire Reichenbach Chair


Date 16 November 2016

ABLECHILD AFRICA

FOR THE YEAR ENDED 31 MARCH 2016

Statement of Trustees' responsibilities

The Trustees, who are also the directors of AbleChild Africa for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 the affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a 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 enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF ABLECHILD AFRICA
FOR THE YEAR ENDED 31 MARCH 2016

We have audited the financial statements of AbleChild Africa on pages 10 to 19. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report or for the opinions we have formed

Respective responsibilities of Trustees and Auditors

As explained more fully in the Trustees responsibilities, the Trustees, who are also the directors of AbleChild Africa for the purposes of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

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

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard – Provisions Available for Small Entities, in the circumstances set out in note 15 to the financial statements.

Opinion on financial statements

In our opinion the financial statements:

give a true and fair view of the state of the charitable company's affairs as at 31 March 2015 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

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE ABLECHILD AFRICA
FOR THE YEAR ENDED 31 MARCH 2016 (continued)

Opinion on other matter prescribed by the Companies Act 2006

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

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2011 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; or

the financial statements are not in agreement with the accounting records and returns; or

certain disclosures of Trustees' remuneration specified by law are not made; or

we have not received all the information and explanations we require for our audit.



John Robinson FCA (Senior Statutory Auditor)
for and on behalf of Robinson Stewart & Co.

Chartered Accountants
Statutory Auditor

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

Date 16 November 2016

ABLECHILD AFRICA

STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2016

	Notes	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
<u>Income</u>					
Donations and legacies		34,984	35,774	70,758	50,434
<i>Income from charitable activities</i>					
Project support in Africa	3	134,137	287,204	421,341	319,397
Investment income	4	1,250	24	1,274	459
Total incoming resources		170,371	323,002	493,373	370,290
<u>Expenditure</u>					
<i>Cost of raising funds:</i>					
Fundraising and publicity costs		(66,110)	-	(66,110)	(31,930)
<i>Expenditure on charitable activities:</i>					
Project support in Africa		(152,342)	(250,647)	(402,989)	(401,151)
Total resources expended	5	(218,452)	(250,647)	(469,099)	(433,081)
Net income/(expenditure) and net movements in funds for the year		(48,081)	72,355	24,274	(62,791)
Transfer of funds		(1,731)	1,731	-	-
<i>Reconciliation of funds</i>					
Total funds brought forward		70,909	147,908	218,817	281,608
Total funds carried forward		21,097	221,994	243,091	218,817

The statement of financial activities includes all gains and losses recognised in the year
All income and expenditure derive from continuing activities.

ABLECHILD AFRICA

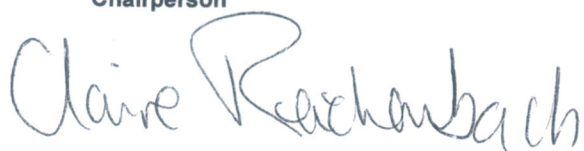
BALANCE SHEET

AS AT 31 MARCH 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	9	1,543	2,307
		<u>1,543</u>	<u>2,307</u>
Currents assets			
Debtors	10	92,913	50,417
Cash at bank and in hand		156,097	172,744
		<u>249,010</u>	<u>223,161</u>
Creditors: amounts falling due within one year	11	(7,462)	(6,651)
		<u></u>	<u></u>
Total assets less current liabilities		<u>241,548</u>	<u>216,510</u>
Net assets		<u>243,091</u>	<u>218,817</u>
Income funds			
Unrestricted funds			
Free reserves		21,097	40,909
Designated reserves	16	-	30,000
Restricted funds			
	13	221,994	147,908
		<u>243,091</u>	<u>218,817</u>

The accounts were approved by the Board on

Claire Reichenbach
Chairperson



Catherine Brownlee
Treasurer



ABLECHILD AFRICA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: *Accounting and Reporting by Charities* (SORP 2005) issued in March 2005, The Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities) and the Charities Act 2011.

b) Income recognition policies

Income from donations and grants, including capital grants, are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

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.

c) Fund 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.

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

d) Expenditure

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.

Expenditure is classified under the following activity headings:

- Cost of raising funds comprises the costs of fundarising and publicity and their associated support costs.
- Expenditure on charitable activities includes the costs of project support in Africa and other partners' activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

e) Allocation of support costs

Support costs are those functions that assist the work of the Charity, but do not directly undertake charitable activities.

Project support costs include all expenditure directly related to the objects of the Charity. This includes all costs incurred in Uganda, Kenya and Tanzania and a proportion of costs of employeesbasedin the UK in respect of their time spent on matters directly relating to projects in Africa.

Governance costs which support the charity programmes and activities. These costs have been allocated between the cost of raising funds and expenditure on charitable activites.

f) Tangible fixed assets

Fixed assets costing £250 or more are capitalised at cost. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Furniture, fittings and equipment	15% and 20% per annum on reducing balance basis
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2 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up the liability in respect of the guarantee is limited to £1 per member.

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

	2016	2015
	£	£
3 Activities for generating funds		
Events (London Marathon, Gala dinner and other sporting events)	115,680	98,207
Friends of AbleChild Africa - Regular giving	18,457	32,468
	<u>134,137</u>	<u>130,675</u>

	2016	2015
	£	£
4 Investment income		
Bank interest	1,274	459

5 Total resources expended

	Grant	Support	Total	Total
	funding	costs	2016	2015
	£	£	£	£
Cost of generating funds				
Fundraising and publicity costs	-	66,110	66,110	31,930
Charitable activities				
Project support in Africa	250,647	124,148	374,795	380,906
Governance costs	-	28,194	28,194	20,245
<i>Total 2016</i>	<u>250,647</u>	<u>218,452</u>	<u>469,099</u>	-
<i>Total 2015</i>	<u>220,167</u>	<u>212,914</u>		<u>433,081</u>

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NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

6 Cost directly allocated to activities

	Cost of generating funds	Charitable activities	Governance	2016 £	2015 £
Fundraising					
London Marathon expenses	10,939	-	-	10,939	9,218
Annual Gala Dinner	11,912	-	-	11,912	8,214
Other Challenge Events	6,398	-	-	6,398	5,423
Donor cultivation	626	177	37	840	1,320
Online giving expenses	167	273	57	497	216
Accountancy and IT support	2,781	4,565	955	8,301	6,618
Communication and publicity					
Reports and publications	620	1,018	213	1,851	1,085
Programmes and Partnership delivery					
Programme delivery	23,949	171	63	24,183	21,811
Governance					
Trustee meetings	-	-	391	391	518
Trustee and staff recruitment	-	-	1,288	1,288	4,226
Audit fees	-	-	2,340	2,340	2,340
Filing fees	-	-	48	48	-
	57,392	6,204	5,392	68,988	60,989
Support costs allocated to activities					
Staff costs	76,392	76,585	29,896	182,873	126,293
Premises expenses	5,522	9,066	1,896	16,484	15,423
Office costs	5,372	8,820	1,844	16,036	10,209
	87,286	94,471	33,636	215,393	151,925
Total 2016	144,678	100,675	39,028	284,381	
Total 2015	94,629	86,800	31,485		212,914

7 Trustee expenses and remuneration

None of the trustees (or any persons connected with them) received any remuneration.

ABLECHILD AFRICA**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2016****8 Employees**

The average monthly number of employees during the year was:

	2016	2015
	Number	Number
Administration and project support	<u>5</u>	<u>4</u>

Employment costs

Wages and salaries	167,701	116,270
Social security costs	<u>15,172</u>	<u>10,023</u>
	<u>182,873</u>	<u>126,293</u>

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

Allocated

Fundraising	47,390	11,683
Programme support	105,587	93,999
Governance	<u>29,896</u>	<u>20,611</u>
	<u>182,873</u>	<u>126,293</u>

9 Tangible fixed assets**Furniture, fittings and equipment****Cost:**

At 1 April 2015	<u>20,759</u>
At 31 March 2016	<u>20,759</u>

Depreciation:

At 1 April 2015	18,452
Charge for the year	<u>764</u>
At 31 March 2016	<u>19,216</u>

Net book value:

At 31 March 2016	<u>1,543</u>
At 31 March 2015	<u>2,307</u>

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NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

10 Debtors	2016 £	2015 £
Transfers to Partners	83,170	33,287
Income tax recoverable	-	3,784
Guernsey Overseas Aid Commission	-	4,000
Fundraising event debtors	291	1,950
Processed donations	-	9
Prepayments	-	3,960
Rent deposit	3,427	3,427
Other debtors	6,025	-
	<u>92,913</u>	<u>50,417</u>

11 Creditors: amounts falling due within one year	2016 £	2015 £
Taxes and Social security costs	5,122	3,530
Other creditors	-	781
Accruals	2,340	2,340
	<u>7,462</u>	<u>6,651</u>

12 Financial commitments

As at March 2016 the Charity was committed to making the following payments under non-cancellable operating leases:

	2016 £	2015 £
Operating lease which expire:		
Within one year	<u>9,000</u>	<u>5,141</u>

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

13 Restricted funds

	Balance at start of year	Incoming resources	Resources expended	Balance at end of year
	£	£	£	£
UK's Department for International Development (GPAF - Innovation)	-	69,092	68,191	901
Comic Relief - Sports for Health	-	37,056	1,505	35,551
Euromoney Institutional Investor PLC	32,344	35,024	28,407	38,961
Comic Relief - Organisational Development	675	4,000	4,675	-
Jersey Overseas Aid Commission 2014 - USDC	22,148	1,731	23,879	-
Jersey Overseas Aid Commission 2015 - ANDY	75,993	-	75,993	-
Jersey Overseas Aid Commission 2016 - CST	-	68,704	2,515	66,189
Jersey Overseas Aid Commission 2016 - Little Rock	-	60,965	1,671	59,294
Guernsey Overseas Aid Commission 2015 - USDC	16,748	16,782	33,530	-
British & Foreign Schools Society - UWEZO	-	12,660	-	12,660
Open Society Fund - CST	-	3,141	3,141	-
Little Rock - Other Restricted	-	5,567	5,567	-
CST - Other Restricted	-	9,237	1,393	7,844
ANDY - Other Restricted	-	594		594
USDC - Other Restricted	-	180	180	-
	147,908	324,733	250,647	221,994

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

13 Restricted funds (continued)

UK's Department for International Development (DFID)

This three year project funded by the Global Poverty Action Fund supports an inclusive education project in 3 districts across Northern Uganda. Utilising the Child-to-Child approach disabled children are identified and access, retention and quality of primary schooling is improved.

Comic Relief - Sports for Change

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

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 the previous two financial years. Additional funding has been provided this year to support the ongoing running of Little Rock and help ease their transition to managing a larger operation.

Comic Relief - Organisational Development

This three year grant supported key aspects of AbleChildAfrica's organisational development in line with our new Strategy (2013-2016) including further developing our partnership model, monitoring and evaluation procedures, organisational learning and staff training.

Jersey Overseas Aid Committee 2014 - USDC

This grant provides top-up funding and facilitates additional activities to complement a 3-year DFID funded inclusive education project in Uganda. Funding from Jersey covers additional teacher training as well as additional school modifications and individual support for disabled children in year 2 of the project.

Jersey Overseas Aid Committee 2015 - ANDY

This grant used sports as an innovative tool for change and an access route to school for children living in urban slums in Nairobi, Kenya. Sports coaches employed by our partner ANDY worked with 5 different schools to identify out-of-school disabled children and encourage inclusion.

Jersey Overseas Aid Committee 2016 - CST

This grant advances the inclusion of disabled children into Early Child Education (ECE) and Primary Education in Mbeya in rural South West Tanzania. Using the ECE Centre, Child Support Tanzania (CST) model of inclusive education practice, as well as a source of technical expertise, this project lobbies and advocates to local government for their commitments to the provision of education for disabled children.

Jersey Overseas Aid Committee 2016 - Little Rock

This grant works with our partner Little Rock in Kibera, one of Africa's largest slums to promote inclusive primary education. The project will train 120 teachers across 3 pilot schools in inclusive education techniques and disability rights through an intensive school mentoring and exchange learning programme with Little Rock.

Guernsey Overseas Aid Commission - USDC 2015

This grant provides funding for a project entitled Improving Health Services for Disabled Children and provides essential equipment to Government hospitals in 3 districts in Northern Uganda to meet health and diagnostic needs of disabled children. This grant also provides individual support such as wheelchairs to disabled children as well as training to parents and health workers.

**ABLECHILD AFRICA
NOTES TO THE ACCOUNTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2016

13 Restricted funds (continued)

British & Foreign School Society - UWEZO

This two year grant employs disabled youth to act as mentors for out of school disabled children and their families to support them to enrol in local schools. This project takes place in Musanze, Rwanda.

Open Society Fund - CST

This two year grant supports a disability rights awareness raising campaign in Mbeya, Tanzania. The project includes engagement with government officials, inclusive school open days, community events and charity walks and seeks to encourage inclusion in schools and communities. CST is the primary grant holder and remits funds to AbleChildAfrica for technical support and joint activities.

Little Rock - Other Restricted

This grant from an individual provided support for the Little Rock School bus to help transport disabled children and children who have difficulties accessing school.

Child Support Tanzania (CST) - Other Restricted

This is comprised of a number of smaller grants from trusts and foundations to support the early childhood education programme at CST. The Leggett Charitable Trust supports a child rights after school club; the Toy Trust Children's Charity provided equipment for the inclusive playground facility at CST; Photographers without Border provided communications and media support; the Souter Charitable Trust, Sterry Family Foundation and The Cotton Trust each generously supported essential schools' costs such as teacher salaries and the school feed programme.

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Funds balances at 31 March 2016 were represented by:			
Tangible fixed assets	550	993	1,543
Current assets	28,009	221,001	249,010
Creditors: Amounts falling due within one year	(7,462)	-	(7,462)
	21,097	221,994	243,091

15 Auditors' ethical standard

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