

**ABLECHILD AFRICA**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2015**

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

**Charity number 326859**

**ABLECHILD AFRICA**

**INDEX TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2015**

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**AbleChildAfrica**

Working with disabled children and young people in Africa

Southbank House  
Black Prince Road  
London SE1 7SJ  
T: +44 (0)20 7793 4144  
F: +44 (0)20 7793 4159

Registered UK charity no. 326859

**AbleChildAfrica  
Report of the Trustees  
For the year ended 31 March 2015**

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2015. 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 Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005. 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	
Danny Amenigy	(Resigned 07/03/2015)
Francine Bates (Vice-Chair)	
Stephen Broach	(Appointed 17/09/2014)
Catherine Brownlee (Treasurer)	
Alanzo Blackstock	
Paul Harrison	(Appointed 07/05/2014)
George Kasera	(Resigned 07/03/2015)
Faye Lawson	(Appointed 07/03/2015)
Shikuku Obosi	(Resigned 07/03/2015)
Stuart Malcom	(Appointed 07/03/2015)
Nyaradzo Muguti (Chair)	
Kelly Sarah Radford	(Appointed 21/05/2014)
Claire Reichenbach	
Clare Shaw	(Appointed 07/03/2015)
Rachele Tardi	(Resigned 07/03/2015)
Toby Whinnett	(Appointed 07/03/2015)
Michael Zywina	(Appointed 07/05/2014)

Executive Director & Company Secretary

Dr Jane Anthony

Principal Office

Southbank House  
Black Prince Road  
London, SE1 7SJ  
Telephone: +44 (0)207.793.4144  
Website: [www.ablechildafrica.org](http://www.ablechildafrica.org)

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

The auditors, Robinson Stewart & Co., are deemed to be reappointed under section 487(2) of the Companies Act 2006.

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. Trustees are elected on a three year renewable basis and each year one third of the board must retire by rotation. New trustees are nominated by current members of the Board of Trustees and approved by a vote of the whole committee. During this year we have utilised three sub-committees for Fundraising, Programmes and Finance and General Purposes each of which have identified terms of reference and report to the full Board.

In addition, this year we have taken the decision to form an African Advisory Council (AAC) and a UK Youth Council, both will be comprised with a majority of members having lived experience of disability. This is with an eye to ensuring diversity within our Governance Structures and to living our values that disabled people themselves, and children, have a continual voice in AbleChildAfrica's operations. To this end, four overseas Trustees voluntarily stepped down from the Board this year and AbleChildAfrica formed the AAC to focus on programmatic, advocacy and strategic input. This is reflected in the higher than usual turnover of Trustees listed above.

The charity's Executive Director is responsible for the day to day operation of the charity. The Executive Director is also a Director of the Company and 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. The day-to-day running of the charity is delegated to the Executive Director.

#### **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 which would prevent the organisation from delivering its existing commitments. We mitigate against this risk through both our financial review procedures and reserves policy. The Finance 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 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.

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 its 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, our strategy has been to carry out this object by working in partnership with African organisations who share our mission. During the year we worked with a total of 4 partner organisations in Kenya, Tanzania and Uganda in order to work 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 regular interns Anthony Ford-Shubrook, Katie Dunne, Matt Maclure and Sarah Mageean for the voluntary work that they carried out during the year. The work they carried out is estimated to have a value of £5,000.

We would also like to thank Jennifer Rose for her pro-bono branding and design support, with an estimated value of £2,000. We are also grateful to The Foundation for Social Improvement (FSI) for continued membership and training this year. Finally, we would like to thank Cisco and Monckton Chambers for free use of meeting rooms and donated refreshments for our Trustee meetings throughout the year.



### Activities, Achievements and Performance

Our aims for the financial year 2014-15 fell under the three objectives of our current Strategic Plan (2013-2016). Our achievements and performance is 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. We support our partners in their organisational development and to become models of successful practice, with the potential for scaling up and replication. This year saw us continue 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 requests from the local Ugandan Governments to scale it up are being explored. In partnership with Euromoney Institutional Investor PLC, we have proudly supported the transition and growth of our partner Little Rock Inclusive Early Childhood Development Centre in Kibera Kenya to the new site we constructed for them in 2012. Working with our partner Action Network for Disabled Youth (ANDY) in Kenya we began a new pilot project, building off the recently completed Comic Relief funded project combining sport for health and development with access to work opportunities for disabled youth in Kenya. This successful project has been adapted to reach younger children in schools. 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, not to act as an independent grant-maker or donor, instead acting as a catalyst to funding opportunities. However, the Trustees continue to retain a 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.

This is a new strategic objective for AbleChildAfrica in our current strategy. While increasing understanding of childhood disability has long been a component of our work, making it a specific objective will ensure 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 facilitated activities of the first youth board within our partner Action Network for Disabled Youth (ANDY) in Kenya. We also developed a strategy and are currently seeking funding to engage AbleChildAfrica's own disabled youth advisory council over the coming year. We are also 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 project planning going forward.

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 and active contributor to the International Disability and Development Consortium (IDDC), this year we have acted as co-facilitators for the Inclusive Education and Community Based Rehabilitation (CBR) Task Groups as well as the Facilitator's Forum. We also sit on the United Nations Task Group. In addition, our Director sits on the Steering Committee of the Inclusive Education Task Force of the UNICEF Global Partnership on Children with Disabilities, representing both AbleChildAfrica and IDDC.

This year we have also participated heavily in conversations and consultations on the emerging Sustainable Development Goals; with the aim of influencing decision makers to recognise the essential need for disability and an inequality framework to be central considerations in any set of international development goals that supersede the current Millennium Development Goals (MDGs) when they expire in 2015. We have 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 a consultancy service to offer our specialist technical support to agencies interested in ensuring that their work is more inclusive of the needs of disabled children.

Recognising the increased impact AbleChildAfrica is able to have by ensuring the voices of disabled children in Africa are represented in these conversations the Board of Trustees have approved the imminent hiring of an Advocacy Officer in the team to champion this work.

#### **Organisational Development**

AbleChildAfrica has established 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 finalised a review and revision of our partnership model; we evaluated our work in partnership to date and have set out our principles and ways of working going forward. In the coming year we aim to finalise supporting documents and take on 1-2 new partnerships, funds allowing. This year, we have also reviewed and updated our finance systems and procedures to stay current with 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 hired at the end of this financial year with the aim of scaling up corporate and philanthropic partnerships over the coming year.

#### **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 88% of total expenditure whereas governance costs only account for 5% and fundraising 7%. 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, including fundraising support and our advocacy work stream. Commitments to such effect have been made in the form of a dedicated fund this year which amounts to £30,000 and is discussed further within our Reserves Policy below.



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's restricted income totalled £189,353 and remains consistent with funds raised in previous years in amount but represents additional statutory funding. Unrestricted income this year was £180,937, including £31,341 from *Friends of AbleChildAfrica*, £19,742 raised at our annual gala dinner and £39,677 in sponsorship raised by runners in the Virgin London Marathon (totals excluding gift aid). Restricted expenditure totalled £289,031, 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. The balance sheet reflects an unrestricted funds balance of £70,909 which has increased from the previous year; we have set aside a dedicated fund to be utilised in 2015 to allow the organisation to increase capacity in fundraising, advocacy and programmes and hold only funds needed to meet our reserves policy (see below).

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 financially healthy 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.

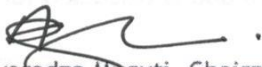
#### Reserves policy

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 Trustees concluded that a free reserves target of three months' committed expenditure is appropriate and would be sufficient to allow the organisation to respond to emerging opportunities and address threats as they arise. In 2014, the Trustees reviewed all committed expenditure and remain confident the current reserves position will allow us to meet any obligations that exist even in the unlikely situation that income targets are not met.

During the financial year 2014-2015, three months' committed expenditure equated to a free reserves target of £40,000. We are pleased to report that we have again been able to meet this target and end the financial year holding our reserves in full. The Trustees remain assured that the reserves we currently carry are sufficient to undertake all of their legal obligations and not only allow them to meet minimum financial obligations but also have sufficient funds available to respond to urgent or flexible funding requirements.

In addition to this, an amount of £30,000 was set aside by the Trustees at the end of March 2015 to enable AbleChildAfrica to develop in areas of Fundraising, Advocacy and Programmes. This will be utilised in 2015 to strengthen the capacity of the organisation, to support continued growth and maximise impact for disabled children in Africa.

Approved by the Trustees and signed on their behalf by:

  
Nyaradzwo Munguti, Chairperson

Date 29/9/15



## ABLECHILD AFRICA

FOR THE YEAR ENDED 31 MARCH 2015

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### 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 2015**

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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](http://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 2015 (continued)**

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**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**

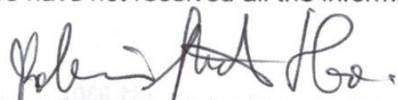
We have nothing to report in respect of the following matters where the Companies Act 2011 requires us to report to you if, in our opinion:

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 *31/3/2015*

# ABLECHILD AFRICA

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2015**

	Notes	Unrestricted funds £	Restricted funds £	Total 2015 £	Total 2014 £
<b><u>Incoming resources from generated funds</u></b>					
Donations and legacies		50,004	430	50,434	14,293
Activities for generating funds	2	130,675	-	130,675	112,342
Investment income	3	258	201	459	319
		180,937	631	181,568	126,954
Incoming resources from charitable activities	4	-	188,722	188,722	354,863
<b>Total incoming resources</b>		<b>180,937</b>	<b>189,353</b>	<b>370,290</b>	<b>481,817</b>
<b><u>Resources expended</u></b>					
<b>Costs of generating funds</b>					
Fundraising and publicity costs		(31,930)	-	(31,930)	(28,235)
<b>Charitable activities</b>					
Project support in Africa		(91,875)	(289,031)	(380,906)	(509,163)
<b>Total charitable expenditure</b>		<b>(91,875)</b>	<b>(289,031)</b>	<b>(380,906)</b>	<b>(509,163)</b>
Governance costs		(20,245)	-	(20,245)	(22,937)
<b>Total resources expended</b>	5	<b>(144,050)</b>	<b>(289,031)</b>	<b>(433,081)</b>	<b>(560,335)</b>
<b>Net outgoing/incoming resources/Net movements in funds</b>		<b>36,887</b>	<b>(99,678)</b>	<b>(62,791)</b>	<b>(78,518)</b>
<b>Fund balances at 1 April 2014</b>		<b>34,022</b>	<b>247,586</b>	<b>281,608</b>	<b>360,126</b>
<b>Fund balances at 31 March 2015</b>		<b>70,909</b>	<b>147,908</b>	<b>218,817</b>	<b>281,608</b>

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



# ABLECHILD AFRICA


## BALANCE SHEET

AS AT 31 MARCH 2015

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	9	2,307	3,071
<b>Currents assets</b>			
Debtors	10	50,417	43,764
Cash at bank and in hand		172,744	241,416
		<u>223,161</u>	<u>285,180</u>
<b>Creditors: amounts falling due</b>			
within one year	11	(6,651)	(6,643)
		<u>216,510</u>	<u>278,537</u>
<b>Net current assets</b>		<u>216,510</u>	<u>278,537</u>
<b>Total assets less current liabilities</b>		<u>218,817</u>	<u>281,608</u>
<b>Income funds</b>			
Unrestricted funds			
Free reserves		40,909	34,022
Designated reserves	16	30,000	-
		<u>70,909</u>	<u>34,022</u>
Restricted funds	13	147,908	247,586
		<u>218,817</u>	<u>281,608</u>

The accounts were approved by the Board on 24/04/2015

  
Nyaradzo Muguti  
Chairperson

  
Catherine Brownlee  
Treasurer

**ABLECHILD AFRICA**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2015**

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**1 Accounting policies**

**1.1 Basis of preparation**

The company is a charitable company limited by guarantee and has no share capital. The liability of each member is limited to £1 in the event of a winding-up.

The accounts are prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 and the Companies Act 2006.

Ablechild Africa is a registered charity and is exempt from corporation tax.

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- a) When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods; or
- b) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, such income is deferred and not included in incoming resources until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, but which do not amount to pre-condition regarding entitlement, this income is included in incoming resources of restricted funds when received.

Investment income is recognised on a receivable basis.

**1.2 Resources expenses**

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods and services are supplied. Grant payments are recognised where there is a current or constructive obligation to pay.

Cost of generating funds: These include the salary, direct expenditure and overheads costs of the staff in the UK who promote fundraising, including events.

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

**1.3 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Furniture, fittings and equipment                      15% and 20% per annum on reducing balance basis

**1.4 Leasing and hire purchase commitments**

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.



ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

	2015 £	2014 £
<b>2 Activities for generating funds</b>		
Events (London Marathon, Gala dinner and other sporting events)	98,207	87,838
Friends of AbleChild Africa - Regular giving	32,468	24,504
	<u>130,675</u>	<u>112,342</u>
<b>3 Investment income</b>		
Bank interest	459	319
	<u>459</u>	<u>319</u>
<b>4 Incoming resources from charitable activities</b>		
Grants receivable for charitable purposes (see note 13)	188,722	354,863
	<u>188,722</u>	<u>354,863</u>

**5 Total resources expended**

	Grant funding £	Support costs £	Total 2015 £	Total 2014 £
<b>Cost of generating funds</b>				
Fundraising and publicity costs		31,930	31,930	28,235
<b>Charitable activities</b>				
Project support in Africa	289,031	91,875	380,906	509,163
<b>Governance costs</b>		20,245	20,245	22,937
<b>Total 2015</b>	<u>289,031</u>	<u>144,050</u>	<u>433,081</u>	-
<b>Total 2014</b>	<u>339,492</u>	<u>220,843</u>		<u>560,335</u>

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

6 Cost directly allocated to activities

	Cost of generating funds	Charitable activities	Governance	2015 £	2014 £
<b>Fundraising</b>					
London Marathon expenses	9,218			9,218	12,396
Annual Gala Dinner	8,214			8,214	8,542
Other Challenge Events	5,423			5,423	-
Donor cultivation	1,202	97	20	1,320	780
Online giving expenses	72	119	25	216	216
Overseas challenge event				-	995
<b>Accountancy and IT support</b>	2,217	3,640	761	6,618	5,754
<b>Communication and publicity</b>					
Reports and publications	364	597	125	1,085	1,328
<b>Programmes and Partnership delivery</b>					
Programme delivery	21,553	198	60	21,811	6,664
<b>Governance</b>					
Trustee meetings			518	518	738
Trustee and staff recruitment			4,226	4,226	-
Audit fees			2,340	2,340	2,340
Other expenses			-	-	1,194
Restricted cost reallocated					-
	<u>48,263</u>	<u>4,651</u>	<u>8,075</u>	<u>60,989</u>	<u>40,947</u>
<b>Support costs allocated to activities</b>					
Staff costs	38,214	67,468	20,611	126,293	141,434
Premises expenses	5,167	8,482	1,774	15,423	19,706
Office costs	2,985	6,199	1,025	10,209	18,756
	<u>46,366</u>	<u>82,149</u>	<u>23,410</u>	<u>151,925</u>	
<b>Total 2015</b>	<u>94,629</u>	<u>86,800</u>	<u>31,485</u>	<u>212,914</u>	
<b>Total 2014</b>	<u>68,033</u>	<u>129,874</u>	<u>22,937</u>		<u>220,843</u>

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 2015

8 Employees

The average monthly number of employees during the year was:

	2015	2014
	Number	Number
Administration and project support	<u>4</u>	<u>4</u>

Employment costs

Wages and salaries	116,270	128,092
Social security costs	<u>10,023</u>	<u>13,342</u>
	<u>126,293</u>	<u>141,434</u>

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

Allocated

Fundraising	11,683	23,047
Programme support	93,999	100,546
Governance	<u>20,611</u>	<u>17,841</u>
	<u>126,293</u>	<u>141,434</u>

9 Tangible fixed assets

Furniture, fittings and equipment

Cost:

At 1 April 2014	<u>20,759</u>
At 31 March 2015	<u>20,759</u>

Depreciation:

At 1 April 2014	17,688
Charge for the year	764
At 31 March 2015	<u>18,452</u>

Net book value:

At 31 March 2015	<u>2,307</u>
At 31 March 2014	<u>3,071</u>

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

<b>10 Debtors</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Transfer to Partners	33,287	15,241
Income tax recoverable	3,784	923
Guernsey Overseas Aid Commission	4,000	4,000
Fundraising event debtors	1,950	1,800
Processed donations	9	2,857
Comic Relief OD Grant	-	10,473
Prepayments	3,960	4,800
Rent deposit	3,427	3,427
Other debtors	-	243
	<u>50,417</u>	<u>43,764</u>

<b>11 Creditors: amounts falling due within one year</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Taxes and Social security costs	3,530	3,612
Other creditors	781	691
Accruals	2,340	2,340
	<u>6,651</u>	<u>6,643</u>

**12 Financial commitments**

As at March 2015 the Charity was committed to making the following payments under non-cancellable operating leases:

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Operating lease which expire:		
Within one year	<u>5,141</u>	<u>4,896</u>



ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at start of year	Incoming resources	Resources expended	Balance at end of year
	£	£	£	£
DFID's GPAF - Innovation	10,433	65,930	76,363	-
Comic Relief - Sports for Health	6,669	3,331	10,000	-
Euromoney	87,861	1,461	56,978	32,344
SDL Foundation	10,000		10,000	-
Comic Relief OD Grant	7,755	1,104	8,184	675
Jersey Overseas Aid Commission - 2014 USDC	67,187		45,039	22,148
Jersey Overseas Aid Commission - 2015 ANDY	-	76,265	272	75,993
Medicor Foundation	28,346	10,000	38,346	-
Guernsey Overseas Aid Commission - LR 2014	28,440		28,440	-
Guernsey Overseas Aid Commission - 2015 ANDY	-	16,782	34	16,748
International Performers Aid Trust	895		895	-
Souter Foundation	-	4,000	4,000	-
Little Rock Other Restricted	-	10,000	10,000	-
USDC - Other Restricted	-	480	480	-
	<b>247,586</b>	<b>189,353</b>	<b>289,031</b>	<b>147,908</b>

**ABLECHILD AFRICA**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2015**

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**13 Restricted funds (continued)**

**UK's Department for International Development (DFID)**

This three year project funded by the Global Poverty Action Programme 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 Health**

This three year grant supported a project implemented by one of our Kenyan partners, ANDY, helping youth with disabilities access both opportunities for sports and opportunities for employment and business development. Comic Relief is interested in charting the effectiveness of sport in supporting other development outcomes through this and other Sports for Health Projects.

**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.

**SDL Foundation**

This grant represents a capital investment in the income generating tailoring workshop of our partner Little Rock in Kenya. Business planning, equipment, materials and training for parents of children attending Little Rock will be provided.

**Comic Relief - Organisational Development**

This three year grant supports key aspects of AbleChild Africa'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 supports for disabled children in year 2 of the project.

**Medicor Foundation**

This grant comprised matched funding to support a two-year project, which aims to provide essential medical interventions and increase the sustainability of on-going health services for children with disabilities in the West Nile region of Uganda.

**Guernsey Overseas Aid Commission - Little Rock 2014**

This grant provides a capital investment into Little Rock's new premises in the form of a large underground water tank, solar panels and computers for the computer lab.

**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 2014**

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**13 Restricted funds (continued)**

**International Performers' Aid Trust**

This grant allows our Partner CST to offer music, art and drama classes to their learners and covers a music teacher's costs for a period of one year.

**Souter Foundation**

This grant contributes to the school feeding programme at Child Support Tanzania, providing morning porridge and school lunches to children who would not otherwise have access to regular nutritious meals.

**14 Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
<b>Funds balances at 31 March 2014 were represented by:</b>			
Tangible fixed assets	822	1,485	2,307
Current assets	76,738	146,423	223,161
Creditors: Amounts falling due within one year	(6,651)	-	(6,651)
	<u>70,909</u>	<u>147,908</u>	<u>218,817</u>

**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.

**16 Designated funds**

An amount of £30,000 was set aside by the Trustees at the end of March 2015 to enable the charity to develop areas of Fundraising, Advocacy and Programmes. This will be utilised in 2015 to strengthen the capacity of the organisation, to support continued growth and maximise impact for disabled children in Africa.