

ABLECHILD AFRICA

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2013

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

Charity number 326859

ABLECHILD AFRICA

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FOR THE YEAR ENDED 31 MARCH 2013

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ABLECHILD AFRICA

FOR THE YEAR ENDED 31 MARCH 2013

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.



AbleChildAfrica
Working with disabled children and young people in Africa

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Black Prince Road
London, SE1 7SJ
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Fax: +44 (0)20.7793.4159
www.ablechildafrica.org

Registered UK charity no. 326859

AbleChildAfrica
Report of the Trustees
For the year ended 31 March 2013

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2013. 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 Uganda Society for Disabled Children). AbleChildAfrica is also a company limited by guarantee (company number 01861434).

Legal and administrative information

Trustees

Stephen Broach (Chair)
Francine Bates
Alanzo Blackstock
Nicola Chevis
Zia Choudhury
Victoria Fakehinde
Nyaradzo Muguti
Shikuku Obosi
Judy Oder (Resigned 10/11/2012)
Vimal Shah (Resigned 10/11/2012)
Rachele Tardi (Appointed 21/07/2012)
Hannah Thompson

Executive Director

Dr Jane Anthony

Principal Office

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

Independent Auditors

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

Bankers

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

Solicitors

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

Structure, Governance and Management

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 sub-committees for Finance and General Purposes, Fundraising and Programmes, each of which have identified terms of reference and report to the full Board. Their remit is primarily one of devolved monitoring, support and guidance to the staff team in the relevant area but from time to time Trustees as a whole delegate decision making power on a particular issue to the relevant subcommittee. The Programme Sub-Committee has this year formed a Strategic Planning working group, guiding the development of our strategy for the next period.

The charity's Executive Director is responsible for the day to day operation of the charity. The Executive Director also 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 also 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.

AbleChildAfrica
Report of the Trustees
For the year ended 31 March 2013

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2013. 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 Uganda Society for Disabled Children). AbleChildAfrica is also a company limited by guarantee (company number 01861434).

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

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 presented at each Trustee Meeting and formally reviewed at least once a year.

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, 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 5 partner organisations in Kenya, Tanzania and Uganda in order to work towards achieving our mission, to promote and facilitate the participation of young disabled people in all aspects of development in Africa.

Continuing on from work begun last year, this year the Trustees finalised and agreed an updated Strategic Plan (2013-2016) and are grateful to Comic Relief for the organisational development funding which helped make this possible. This strategic plan will cover the financial years 2013-2016 (April 1st 2013-March 31st 2017) and is freely available on our website and in print upon request. The Trustees wish to reaffirm here that while AbleChildAfrica seeks to grow and further develop our work, our primary mission, vision, values and commitment to working in partnership with local organisations, remains consistent throughout the next strategic period.

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, David Baines, Ruby Livings-Waterworth and Louisa Wells for the voluntary work that they carried out during the year. The work they carried out is estimated to have a value of £15,000.

We are also grateful to Allan & Overy for their ongoing pro-bono consultation and revision of AbleChildAfrica's Human Resources Policies and our bespoke Anti-Bribery and Corruption Policy. We would also like to thank Cards Made Easy for their free production of business cards and charity leaflets. The work they carried out is estimated at £2,500 and £300 respectively. Finally, we would like to thank Doughty Street Chambers and Cisco for free use of meeting rooms and donated refreshments throughout the year, the value of which is estimated at £660 and £220 respectively.

Activities, Achievements and Performance

Our aims for the financial year 2012-13 fell under the four objectives of our current Strategic Plan (2007-2012):

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

We continue to support our network of 5 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. For example, we support a national network of Parent Support Groups and Child Rights Clubs through the Uganda Society for Disabled Children (USDC) and a holistic and inclusive approach to Early Childhood Education in the poor township of Kibera, Kenya, pioneered by the Little Rock Inclusive Early Childhood Development Centre. With our support, our partners in Tanzania are currently replicating and adapting these models to their local context. This year, in partnership with Euromoney Institutional Investor, PLC, we completed the construction of a new purpose built and inclusive school building for Little Rock. Work with our partner Action Network for Disabled Youth (ANDY) in Kenya this year has focused on combining sport for health and development with access to work opportunities for disabled youth in Kenya.

AbleChildAfrica is also committed to ensuring the voices of disabled children in youth in Africa are heard. To this end we are excited by a nascent collaboration with the UK charity Whizz Kidz and our Kenyan partner ANDY to develop AbleChildAfrica's own disabled youth advisory panel. We are also embarking on a new innovative inclusive education project in the West Nile of Uganda which will use a child-to-child approach to get disabled children into school and build awareness of childhood disability in their local communities. This three year project will begin in April 2013, is funded by the UK Department for International Development (DFID) and delivered in collaboration with our partner the USDC.

All of our Partners continue to have a pressing need for further funding. The AbleChildAfrica staff team provides in depth ongoing 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. Develop child-focused policies and systems which enable both us and partners to ensure full participation, accountability and child safety

We have made a commitment to making our values a reality. This means making sure that the young people we work with play a key role in the design and development of what we do and it also means doing everything we can to promote and ensure their safety. We are currently developing a toolkit to support our Partners and other agencies to meaningfully include disabled children in child participation activities. We have also reviewed our child protection policy this year and are currently finalising revisions and addendums we have identified as necessary to keep up with changing times, such as communications and social media guidelines. Going forward we will continue to improve our practice and work with our partners to ensure the quality of work across our network remains high.

3. Effect change in policy and practice so that the rights of young disabled people are mainstreamed across Africa, nationally and locally

As well as continuing to support the advocacy work carried out by our partners, we have also actively participated in relevant networks and consortium, 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, Child Rights and Funding Working Groups. We are also a member and active contributor to the International Disability and Development Consortium (IDDC) through participation in the Inclusive Education and United Nations task groups and a trainer's forum.

This year we have also participated heavily in conversations and consultations on the post-2015 agenda; with the goal 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 UN Millennium Development Goals (MDGs) when they expire in 2015.

We have also sought to influence other organisations that do direct work with or are concerned for vulnerable children in Africa to more seriously consider the needs of disabled children in their work. Example activities include meeting with UK Members of Parliament concerned with international development and the development of a disability mainstreaming toolkit. Our new strategy sets out the intention that this will be a key area of our work in coming years and we are in the process of developing toolkits and 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.

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

AbleChildAfrica is establishing itself as a specialist agency providing high quality support to disabled children and their families in Africa. We are excited to announce our new Strategic Plan (2013-2016) and are proud of the development of AbleChildAfrica's first Theory of Change (ToC). We have refreshed our Monitoring and Evaluation framework and are currently in the process of developing new tools to allow us to monitor our impact in an increasingly systematic way. Following on from our Strategic Review and renewed commitment to working in partnership with African led organisations we have begun a partnership review; this will allow us to learn from our work in partnership to date and improve it even further going forward.

Despite the current economic climate and ongoing difficulties in securing funds throughout the sector, our restricted income continues to grow and stems from an increasingly diverse donor base (see financial review below). In an effort to proactively secure sustainable unrestricted income we have concentrated on growing our regular giving programme *Friends of AbleChildAfrica*, holding our Annual Gala event and expanding our links with corporations. It is our view that the enclosed accounts demonstrate a financially healthy organisation and evidence that AbleChildAfrica continues to attract significant support from the public for our mission.

The Trustees took the decision this year to invest in our own internal capacity in order to be a leader in the field, offer quality support to our Partners, and continue our journey towards becoming a sustainable model of excellence and best practice. Our staff team has grown, with 4 full time staff members (up from 2.5 last year) and part-time freelance accountancy support. In addition, we continued our rolling 6 month voluntary internship programme, offering further capacity to the staff team as well as opportunities for development for young professionals. We envisage this

internship programme to grow into one which offers training for disabled youth, as is the case for two of our current interns.

Financial review

We are proud that our work offers real value for money to our donors. 93% of total expenditure over this year was spent on charitable activities. We are in a period of growth yet our 'fundraising and publicity costs' have decreased this year, from £41,341 in 2012 to £31,632 in 2013. Similarly, our expenditure on 'project support in Africa' increased by 78.5% this year, but our total support costs have only risen proportionally by 35%. 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.

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 £368,840 and represents continued growth from previous years, both in amount and diversity of donors. Unrestricted income this year was £128,016, including £31,556 from *Friends of AbleChildAfrica* and £50,584 in sponsorship raised by runners in Virgin London Marathon. This is slightly down from the previous year, due largely to lower than average income from our London Marathon income, but is expected to rise in future years through our regular giving programme *Friends of AbleChildAfrica* and planned annual events.

Restricted expenditure totalled £579,940, the majority of which was carried forward from the previous financial year and earmarked for the build of a new inclusive early childhood centre for our partner Little Rock in Nairobi, Kenya (£361,762). Remaining grant funding 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 £50,120, which has marginally increased from the previous year, but the Trustees feel it represents an increasingly strong and financially viable organisation considered alongside additional investment in staff numbers and office space during the financial year.

In addition to the income reported here, £198,974 in grant funding has already been secured as income which is due to be received during the financial year 2013-2014. The Trustees wish to acknowledge the hard work and dedication of the staff team and volunteers which has led to the organisation achieving a much more stable financial position than in previous years.

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.

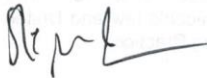
Reserves policy

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 2012, 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 wind up in the event that its financial survival becomes untenable at any time in the future, which is not presently likely or anticipated.

During the financial year 2012-2013, three months committed expenditure equated to a free reserves target of £30,000. 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. However, as charitable expenditure has increased over the last year the reserves policy is currently under review and, if necessary, will be updated to take effect for the financial year 2013-2014.

Approved by the Trustees and signed on their behalf by:

Stephen Broach, Chair



Date 12/09/13

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF THE ABLECHILD AFRICA

FOR THE YEAR ENDED 31 MARCH 2013

We have audited the financial statements of AbleChild Africa on pages 10 to 18. 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 2013 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 2013 (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

Dated: 12/9/2013

ABLECHILD AFRICA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2013

		Unrestricted funds	Restricted funds	Total 2013	As restated Total 2012
	Notes	£	£	£	£
<u>Incoming resources from generated funds</u>					
Donations and legacies		18,888	180	19,068	25,060
Activities for generating funds	2	108,782	-	108,782	113,883
Investment income	3	346	-	346	584
		128,016	180	128,196	139,527
Incoming resources from charitable activities	4	-	368,660	368,660	804,783
Total incoming resources		128,016	368,840	496,856	944,310
<u>Resources expended</u>					
Costs of generating funds					
Fundraising and publicity costs		(31,632)	-	(31,632)	(41,341)
Charitable activities					
Project support in Africa		(78,488)	(579,940)	(658,428)	(386,858)
Total charitable expenditure		(78,488)	(579,940)	(658,428)	(386,858)
Governance costs		(16,727)	-	(16,727)	(12,542)
Total resources expended	5	(126,847)	(579,940)	(706,787)	(440,741)
Net outgoing/incoming resources/Net movements in funds		1,169	(211,100)	(209,931)	503,569
Fund balances at 1 April 2012		48,951	521,106	570,057	66,488
Fund balances at 31 March 2013		50,120	310,006	360,126	570,057

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

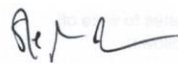
ABLECHILD AFRICA

BALANCE SHEET

AS AT 31 MARCH 2013

	Notes	2013 £	£	2012 £	£
Fixed assets					
Tangible assets	9		3,835		4,788
Currents assets					
Debtors	10	17,657		16,745	
Cash at bank and in hand		<u>344,981</u>		<u>554,509</u>	
		362,638		571,254	
Creditors: amounts falling due					
within one year	11	(6,347)		(5,985)	
Net current assets			<u>356,291</u>		<u>565,269</u>
Total assets less current liabilities			<u>360,126</u>		<u>570,057</u>
Income funds					
Restricted funds	13		310,006		521,106
Unrestricted funds			50,120		48,951
			<u>360,126</u>		<u>570,057</u>

The accounts were approved by the Board on 12/09/2013



Mr Stephen Broach
Trustee



Mr Zia Choudhury
Trustee

ABLECHILD AFRICA
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

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
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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 2013

	2013	2012
	£	Restated £
2 Activities for generating funds		
Events (London Marathon, Friends of AbleChild Africa and other sporting events)	100,334	113,582
Other	8,448	301
	<u>108,782</u>	<u>113,883</u>
	2013	2012
	£	£
3 Investment income		
Bank interest	346	584
	2013	2012
	£	£
4 Incoming resources from charitable activities		
Grants receivable for charitable purposes	368,660	804,783

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

Comic Relief - Sports for Health	59,842	-
Jersey Overseas Aid Committee - Little Rock	98,729	-
Jersey Overseas Aid Committee - CST	68,513	-
Medicor Foundation	40,000	-
The Marr-Munning Trust	4,000	-
Vodafone World of Difference UK	5,500	-
Commonwealth Foundation	8,410	-
Euromoney - Little Rock Build donations	54,588	621,885
Comic Relief OD Grant	24,423	15,000
Vascroft Foundation	-	1,650
Jersey Overseas Aid Committee - CST	-	34,452
Jersey Overseas Aid Committee - Toolkits	-	26,795
Jersey Overseas Aid Committee - USDC	-	61,411
Sylvia Adams Charitable Trust	-	20,000
Allan & Nesta Ferguson Charitable Trust	-	19,240
International Performers Aid Trust	488	1,950
Ryklow Trust	-	2,400
Other amounts	4,167	-
	<u>368,660</u>	<u>804,783</u>

5 Total resources expended

	Grant funding	Support costs	Total 2013	Total 2012
	£	£	£	£
Cost of generating funds				
Fundraising and publicity costs	-	31,632	31,632	41,341
Charitable activities				
Project support in Africa	579,940	78,488	658,428	386,858
Governance costs	-	16,727	16,727	12,542
<i>Total 2013</i>	<u>579,940</u>	<u>126,847</u>	<u>706,787</u>	-
<i>Total 2012</i>	<u>290,513</u>	<u>150,228</u>		<u>440,741</u>

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

6 Cost directly allocated to activities

	Cost of generating funds	Charitable activities	Governance	2013 £	2012 £
London Marathon expenses	13,391	-	-	13,391	14,023
Major donor events	5,835	-	-	5,835	7,752
Donor cultivation	3,176	-	-	3,176	105
Legal and professional costs	1,645	2,245	882	4,772	14
Extraordinary Mile	1,635	-	-	1,635	46
Communications	701	1,150	241	2,092	1,402
Training	571	937	196	1,704	2,173
Reports and publication	456	-	-	456	139
Travel and subsistence	299	493	102	894	364
Online giving expenses	216	-	-	216	217
Little Rock unrestricted	-	14,861	-	14,861	5,986
USDC unrestricted	-	5,771	-	5,771	1,518
ANDY unrestricted	-	317	-	317	-
CST unrestricted	-	100	-	100	230
Audit fees	-	-	2,340	2,340	2,220
Trustee meetings	-	-	222	222	188
Overseas challenge event	-	-	-	-	3,316
Other expenses	3,437	538	157	4,132	853
	<u>31,362</u>	<u>26,412</u>	<u>4,140</u>	<u>61,914</u>	<u>40,546</u>
Support costs allocated to activities					
Staff costs	22,244	81,459	9,449	113,152	71,101
Premises expenses	4,991	8,194	1,713	14,898	18,144
Office costs	2,912	8,836	1,425	13,173	20,437
	<u>30,147</u>	<u>98,489</u>	<u>12,587</u>	<u>141,223</u>	
Total 2013	<u>61,509</u>	<u>124,901</u>	<u>16,727</u>	<u>203,137</u>	
Total 2012	<u>40,842</u>	<u>96,845</u>	<u>12,541</u>		<u>150,228</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 2013

8 Employees

The average monthly number of employees during the year was:

	2013	2012
	Number	Number
Administration and project support	<u>4</u>	<u>3</u>
Employment costs		
Wages and salaries	103,089	64,261
Social security costs	10,063	6,674
Other pension costs	-	166
	<u>113,152</u>	<u>71,101</u>

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

Allocated

Fundraising	22,244	22,003
Programme support	81,459	39,014
Governance	<u>9,449</u>	<u>10,084</u>
	<u>113,152</u>	<u>71,101</u>

9 Tangible fixed assets

	Furniture, fittings and equipn £
Cost:	
At 1 April 2012	<u>20,759</u>
At 31 March 2013	<u>20,759</u>
Depreciation:	
At 1 April 2012	15,971
Charge for the year	953
At 31 March 2013	<u>16,924</u>
Net book value:	
At 31 March 2013	<u>3,835</u>
At 31 March 2012	<u>4,788</u>

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

	2013	2012
	£	£
10 Debtors		
Income tax recoverable	1,840	4,385
Processed donations	6,775	8,438
Comic Relief OD Grant	-	1,500
International Performers Aid Trust	-	1,463
Fundraising event debtors	1,148	-
Prepayments	4,467	959
Rent deposit	3,427	-
	<u>17,657</u>	<u>16,745</u>

	2013	2012
	£	£
11 Creditors: amounts falling due within one year		
Taxes and social security costs	2,967	2,232
Other creditors	803	1,412
Accruals	<u>2,577</u>	<u>2,341</u>
	<u>6,347</u>	<u>5,985</u>

12 Financial commitments

As at March 2013 the Charity was committed to making the following payments under non-cancellable operating leases:

	2013	2012
	£	£
Operating lease which expire:		
Within one year	<u>4,896</u>	<u>1,512</u>

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
	£	£	£	£
Comic Relief - Sports for Health	25,588	59,842	65,714	19,716
Jersey Overseas Aid Committee - Little Rock	-	98,729	60,911	37,818
Euromoney - Little Rock Build	361,762	54,588	322,723	93,627
Comic Relief OD Grant - 2012	4,365	-	4,365	-
Comic Relief OD Grant - 2013	-	24,423	5,292	19,131
Jersey Overseas Aid Committee - CST	19,333	68,513	20,833	67,013
Jersey Overseas Aid Committee - Toolkits	20,096	-	8,121	11,975
Jersey Overseas Aid Committee - USDC	60,817	-	31,261	29,556
Medicor Foundation	-	40,000	14,414	25,586
Sylvia Adams Charitable Trust	8,930	-	8,930	-
Allan & Nesta Ferguson Charitable Trust	19,240	-	19,240	-
International Performers Aid Trust	975	488	975	488
USDC Masaka	-	180	180	-
The Marr-Munning Trust	-	4,000	4,000	-
Vodafone World of Difference UK	-	5,500	404	5,096
Commonwealth Foundation	-	8,410	8,410	-
Restricted Funds - others	-	4,167	4,167	-
	521,106	368,840	579,940	310,006

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

13 Restricted funds (continued)

Comic Relief - Sports for Health

This three year grant will support 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.

Jersey Overseas Aid Committee 2013- Little Rock

This grant provided a capital investment in our partner Little Rock and primarily included equipment, furniture and resources for the newly completed facility (funded by Euromoney Institutional Investor PLC - see below). This grant also includes capacity building and training for teachers, staff and Trustees of Little Rock.

Euromoney Institutional Investor PLC

Our continued corporate partnership with Euromoney Institutional Investor PLC has led to the completion of the building project started during the previous financial year and resulted in a bigger and better Inclusive Early Childhood Development Centre for our Partner Little Rock in Kenya. 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.

Comparative figures for the Statement of Financial Activities and notes 2 and 4 have been restated to include receipts from this source. These receipts have been reclassified as incoming resources from charitable activities rather than activities for generating funds. The overall result for 2011-2012 has not changed.

Comic Relief - Organisational Development

This three year grant will support 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 2012- CST

This grant provided a capital investment in our Partner Child Support Tanzania (CST) by providing a school bus, teaching and learning materials, IT infrastructure and modifications to the physical environment for accessibility. It also equips CST with the skills and tools needed to produce and adapt appropriate classroom furniture and specialised equipment out of local readily available materials.

Jersey Overseas Aid Committee 2013 - CST

Further funding has been provided to further expand the creation of locally made furniture and specialised equipment, a particularly successful aspect of the 2012 grant. Jersey have provided funding for further training and expansion of this work by setting it up as an income generating business. Other income generation activities, such as the running of an inclusive children's playground, are also being explored with this grant.

Jersey Overseas Aid Committee 2012 - Toolkits

This grant supports the development and pilot testing of two toolkits which will allow AbleChildAfrica to further increase the impact we have. The first toolkit will support mainstream children's organisations to meaningfully mainstream the rights and needs of children with disabilities throughout their activities. The second toolkit focuses on child participation and will be specifically tailored to empower children with disabilities to act as agents of change in their communities.

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

13 Restricted funds (continued)

Jersey Overseas Aid Committee 2012 - USDC

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. JOAC have provided funding for year 1 with additional secured funding to follow from Medicor Foundation.

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. Medicor Foundation have provided partial funding for year 1 (alongside Jersey Overseas Aid Committee) and are fully funding the second year of the project.

Sylvia Adams Charitable Trust

This project supported the growth and development of our Partner - Child Support Tanzania. Activities included teacher and management training, the development of CST's strategic plan, a fundraising strategy and an M&E framework. The grant also supports CST with core costs during a period of growth. This project is jointly funded by the Allan & Nesta Ferguson Charitable Trust (see below).

Allan & Nesta Ferguson Charitable Trust

This project supported the growth and development of our Partner - Child Support Tanzania. Activities include teacher and management training, the development of CST's strategic plan, a fundraising strategy and an M&E framework. The grant also supported CST with core costs during a period of growth. This project is jointly funded by the Sylvia Adams Charitable Trust (see above).

International Performers' Aid Trust

This grant allows our Partner CST to offer Music, Art and Drama classes to their learners with seed funding to source and recruit a music, art and drama teacher locally and provide funding to cover the teacher's costs for a period of one year.

Vodafone World of Difference

This grant supports the paid volunteering of two award winners to complete short term projects for AbleChildAfrica. One volunteer is working on setting up a schools link outreach programme and the other is supporting the development of a disability mainstreaming toolkit.

The Marr-Munning Trust

This grant supports the operations of the inclusive early childhood education programme run by our partner Child Support Tanzania in Mbeya, Tanzania.

Commonwealth Foundation

This grant supported a 5 day Partner's Workshop that was held just outside Nairobi, Kenya in which we were able to bring together Directors and Trustees of all Partner organisations to provide training, mentoring and peer learning opportunities and further develop collaborative working relationships across our network of partners.

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Funds balances at 31 March 2013 were represented by:			
Tangible fixed assets	1,366	2,469	3,835
Current assets	55,101	307,537	362,638
Creditors: amounts falling due within one year	<u>(6,347)</u>	<u>-</u>	<u>(6,347)</u>
	<u>50,120</u>	<u>310,006</u>	<u>360,126</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.