

ABLECHILD AFRICA

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2012

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

Charity number 326859

ABLECHILD AFRICA
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FOR THE YEAR ENDED 31 MARCH 2012

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AbleChildAfrica

Working with disabled children and young people in Africa

Southbank House
Black Prince Road
London, SE1 7SJ

Tel: +44 (0)20.7793.4144

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 2012**

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2012. 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 October 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). AbleChild Africa is also a company limited by guarantee (company number 01861434).

Legal and administrative information

Trustees

Mr Stephen Broach (Chair)

Mrs Leana Arain (Resigned 19/08/2011)

Mr Alanzo Blackstock (Appointed 31/03/2012)

Mrs Wendy Ford (Resigned 28/07/2011)

Mrs Victoria Fakehinde (Appointed 31/03/2012)

Mr Vimal Shah

Ms Nicola Chevis

Mr Shikuku Obosi

Ms Judy Oder

Dr Rachele Tardi (Appointed 10/04/2012)

Ms Hannah Thompson

Mrs Sarah Turnbull (Resigned 20/03/2012)

Ms Nyaradzo Muguti

Mr Zia Choudhury

Mrs Francine Bates

Executive Director and Company Secretary

Dr Jane Anthony

Principal Office

Southbank House

Black Prince Road

London, SE1 7SJ

Telephone: +44 (0)20.7793.4144

Website: www.ablechildafrica.org.uk

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Independent Auditors

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

Bankers

The Co-Operative Bank
Deif 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 and at the date of this report 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, Fundraising and Programmes, each of which have identified terms of reference and report to the full Board. 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 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 £3,000. 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 have seek to mitigate this risk by developing trusting collaborative working relationships and transparent lines of

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communication with our Partners. We also put in place Partnership Agreements and supplementary Project & Funding Agreements in relation to each secured grant. In addition, during the current year the Trustees have commissioned and approved a bespoke Anti-Bribery and Corruption Policy, 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.

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 and supported work by Power International in Zambia 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.

The Trustees have been reviewing and refining our strategy for the next period over this financial year and are grateful to Comic Relief for the organisational development funding which helped make this possible. A strategic plan for 2012-2015 will be available in print shortly but the Trustees wish to reaffirm here that while AbleChildAfrica seeks to grow and develop our work, our primary mission, vision, values and commitment to working in partnership with local organisations, will remain constant throughout the next strategic period.

Public benefit statement

The Trustees confirm that they have referred to the guidance contained in 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 indeed 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 Francesca Ratnatunga, Nick McKenzie, Ruby Livings-Waterworth, Anthony Ford-Shubrook 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 £19,200.

We are also grateful to Allan & Overy for their pro-bono consultation and drafting of AbleChildAfrica's Anti-Bribery and Corruption Policy and to Cards Made Easy for their

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free production of business cards and charity posters. The work they carried out is estimated at £5,000 and £78 respectively.

Activities, Achievements and Performance

Our aims for the financial year 2011-2012 fell under the four objectives of our current Strategic Plan (2007-2012):

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 children with disabilities. AbleChildAfrica is a member of BOND (the UK membership body for NGOs) and actively participates in the Disability & Development, Small Charities, Child Rights and Funding Working Groups. This year, AbleChildAfrica has for the first time begun working with and through the International Disability and Development Consortium (IDDC) through participation in the Inclusive Education, Community Based Rehabilitation (CBR) and United Nations task groups.

We have also sought to influence other organisations who work with or are concerned for vulnerable children in Africa to more seriously consider the needs of children with disabilities in their work. Example activities include meeting with UK Members of Parliament concerned with international development and pilot testing a disability mainstreaming toolkit with the Ugandan and Kenyan teams of an UK charity. We envisage that this will be a key area of our work in coming years and 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 children with disabilities.

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

We continue to support our network of Partners, each of whom work to ensure that children with disabilities are active members of their communities and empowered to become agents of change. 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.

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. The Trustees of AbleChildAfrica have reaffirmed that our primary role is to provide advice, assistance and support to our Partners, not to act as a grant-maker or donor. The success of this approach is evidenced by the very substantial funding attained through AbleChildAfrica working with Little Rock and Euromoney. 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.

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

AbleChildAfrica is establishing itself as a specialist agency providing good quality support for work with children with disabilities and their families in Africa. Despite a few difficult years when global financial challenges coincided with our expansion of operations and transition from an NGO with a limited remit in one country (as USDC) to one working across the region, we are pleased and proud to have made significant progress this financial year. Despite on-going difficulties in securing funds throughout the sector, our restricted income has grown significantly and stems from an increasingly diverse donor base (see financial review below). In an effort to proactively secure sustainable unrestricted income we refreshed our fundraising strategy this year by launching our regular giving programme *Friends of AbleChildAfrica* and by launching two inaugural annual events (a Major Donor Dinner and The Extraordinary Mile), all with encouraging initial results. It is our view that the enclosed accounts demonstrate significant recovery from years past and evidence that AbleChildAfrica continues to garner 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 2.5 staff members and part-time freelance accountancy support. In addition, we began a 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 people with disabilities, as is the case for our latest intern.

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 children with disabilities in child participation activities. We have also reviewed our child protection policy this year and are currently finalising 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.

Financial review

The majority of income for the financial year was restricted through grants from institutional donors and a corporate partnership with Euromoney Institutional Investor PLC. The majority of restricted income (£805,303) is earmarked for the build of a new inclusive early childhood centre for our partner Little Rock in Nairobi, Kenya (£622,225) and was raised by Euromoney and funded through generous donations from themselves and their corporate clients. However the remaining £183,078 of restricted income raised represents continued growth from previous years, both in amount and diversity of donors. Our larger than normal restricted balance carried forward is a result of carrying forward £361,762 for the above mentioned build project, which will be expended over the coming financial year. Unrestricted income this year was £139,007 and is expected to rise in future years through our regular giving programme *Friends of AbleChildAfrica* and planned annual events.

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Restricted expenditure totalled £337,587 which includes small amounts of restricted income received in the previous financial year and carried forward. We received £139,007 in unrestricted funds, including £33,419 from *Friends of AbleChildAfrica* and £62,004 in sponsorship raised by runners in Virgin London Marathon.

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. In addition to the income reported here, £138,252 in grant funding has already been secured as income for the financial year 2012-2013. 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

The charity aims to keep free reserves of at least £30,000, which represents approximately 3 months of unrestricted funds expenditure on charitable activities. The Trustees believe these funds would be sufficient to allow the organisation to wind up in the unlikely event that its financial survival becomes untenable at any time in the future. We are pleased to report that we have been able to recoup and hold our reserves in full this year. The Trustees therefore remain assured that the reserves we currently carry are sufficient to undertake all of their legal obligations with respect to any decision to wind up the organisation.

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Approved by the Trustees and signed on their behalf by:

Stephen Broach
Chairman



Date

25/07/11

ABLECHILD AFRICA

FOR THE YEAR ENDED 31 MARCH 2012

Trustees' responsibilities in relation to the financial statements

The trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE ABLECHILD AFRICA
FOR THE YEAR ENDED 31 MARCH 2012**

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 Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's 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 statement set out on page 7 the Trustees, (who are also the Directors of the charitable company for the purpose of company law), are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The Trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditor under the Charities Act 2011 and report in accordance with regulations made under that Act.

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 (APB'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.

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INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE ABLECHILD AFRICA
FOR THE YEAR ENDED 31 MARCH 2012 (continued)

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 2012 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.

Matters on which we are required to report by exception

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

The information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or

The charitable company has not kept adequate accounting records; or

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

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

Date:

25/3/12

ABLECHILD AFRICA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2012

	Notes	Unrestricted funds £	Restricted funds £	Total 2012 £	Total 2011 £
<u>Incoming resources from generated funds</u>					
Donations and legacies		24,880	180	25,060	65,099
Activities for generating funds	2	113,883	621,885	735,768	109,728
Investment income	3	244	340	584	57
		139,007	622,405	761,412	174,884
Incoming resources from charitable activities	4	-	182,898	182,898	156,534
Total incoming resources		139,007	805,303	944,310	331,418
<u>Resources expended</u>					
Costs of generating funds					
Fundraising and publicity costs		(41,341)	-	(41,341)	(100,221)
Charitable activities					
Project support in Africa		(49,271)	(337,587)	(386,858)	(199,425)
Total charitable expenditure		(49,271)	(337,587)	(386,858)	(199,425)
Governance costs		(12,542)	-	(12,542)	(22,254)
Total resources expended	5	(103,154)	(337,587)	(440,741)	(321,900)
Net incoming / outgoing resources before transfers movements in funds		35,853	467,716	503,569	9,518
Gross transfers between funds		4,298	(4,298)	-	-
Net movement in funds		40,151	463,418	503,569	9,518
Fund balances at 1 April 2011		8,800	57,688	66,488	56,970
Fund balances at 31 March 2012		48,951	521,106	570,057	66,488

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 2012

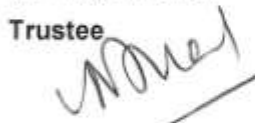
	Notes	2012 £	£	2011 £	£
Fixed assets					
Tangible assets	11		4,788		5,386
Currents assets					
Debtors	12	16,745		6,281	
Cash at bank and in hand		554,509		60,739	
		<u>571,254</u>		<u>67,020</u>	
Creditors: amounts falling due within one year	13	(5,985)		(5,918)	
Net current assets			565,269		61,102
Total assets less current liabilities			<u>570,057</u>		<u>66,488</u>
Income funds					
Restricted funds	15		521,106		57,688
Unrestricted funds	16		48,951		8,800
			<u>570,057</u>		<u>66,488</u>

The accounts were approved by the Board on 25/7/2012

Mr Steve Broach
Trustee


25/07/12

Mr Vimal N Shah
Trustee



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ABLECHILD AFRICA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2012

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 October 2005 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

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 grant 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 salaries, direct expenditure and overhead 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 Ablechild Africa. This includes all costs incurred in Uganda and Kenya 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

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

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NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2012

	2012	2011
	£	£
2 Activities for generating funds		
Events (London Marathon, Friends of AbleChildAfrica and other sporting events)	113,582	109,256
Euromoney - Little Rock Build donations	621,885	-
Other	301	472
	<u>735,768</u>	<u>109,728</u>
	2012	2011
	£	£
3 Investment income		
Bank interest	584	57
	2012	2011
	£	£
4 Incoming resources from charitable activities		
Grants receivable for charitable purposes	182,898	156,534

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

Comic Relief OD Grant	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	
The Sylvia Adams Charitable Trust	20,000	
The Allan & Nesta Ferguson Charitable Settlement	19,240	
The Ryklow Charitable Trust	2,400	
International Performers Aid Trust	1,950	
States of Jersey 2011		68,122
Smile Party		9,681
Comic Relief - Sports for Health		74,631
Other amounts		4,100
	<u>182,898</u>	<u>156,534</u>

5 Total resources expended

	Direct	Grant	Support	Total	Total
	costs	funding	costs	2012	2011
	£	£	£	£	£
Cost of generating funds					
Fundraising and publicity costs	30,759	-	10,083	40,842	100,221
Charitable activities					
Project support in Africa	29,332	290,513	67,513	387,358	199,425
Governance costs	2,458	-	10,083	12,541	22,254
Total 2012	<u>62,549</u>	<u>290,513</u>	<u>87,679</u>	<u>440,741</u>	
Total 2011	<u>96,002</u>	<u>141,168</u>	<u>84,730</u>		<u>321,900</u>

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2012

6 Direct cost of activities

	Cost of generating funds	Charitable activities	Governance	2012 £	2011 £
Salaries	4,401	17,602		22,003	10,368
Partners visits		57		57	9,408
London Marathon expenses	14,023			14,023	26,660
Publicity and advertising				-	1,232
Donor cultivation	105			105	
Reports and publication	139			139	
Communications		1,402		1,402	
CST unrestricted		230		230	
Overseas challenge event	3,316			3,316	40,347
Major donor event	7,752			7,752	
Extraordinary mile	46			46	
USDC unrestricted		1,518		1,518	
Little Rock unrestricted		5,986		5,986	
Travel and subsistence		364		364	3,991
Online giving expenses	217			217	
Trustee expenses			96	96	643
Trustee meetings and training costs			92	92	564
Training provided		2,173		2,173	
Legal costs			14	14	15
Audit fees			2,220	2,220	2,100
Other expenses	760		36	796	675
	<u>30,759</u>	<u>29,332</u>	<u>2,458</u>	<u>62,549</u>	
Total 2011	<u>78,607</u>	<u>13,426</u>	<u>3,969</u>		<u>96,002</u>

	2012 £	2011 £
7 Grants payable		
Grants to Institutions:		
Restricted grants for Children with disabilities	337,587	141,168
	<u>337,587</u>	<u>141,168</u>

	2012 £	2011 £
8 Support costs		
Staff costs	49,098	40,434
Premises expenses	18,144	17,427
Office costs	<u>20,437</u>	<u>23,183</u>
	<u>87,679</u>	<u>81,044</u>
Allocated		
Cost of generating funds	10,083	18,242
Charitable activities	67,513	44,590
Governance	<u>10,083</u>	<u>18,212</u>
	<u>87,679</u>	<u>81,044</u>

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NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2012

9 Trustee expenses and remuneration

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

10 Employees

The average monthly number of employees during the year was:

	2012	2011
	Number	Number
Administration and project support	<u>2.6</u>	<u>1</u>
Employment costs	£	£
Wages and salaries	64,261	42,243
Social security costs	6,674	4,493
Other pension costs	<u>166</u>	<u>2,000</u>
	<u>71,101</u>	<u>48,736</u>

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

Allocated

Direct costs	22,003	10,966
Support costs	<u>49,098</u>	<u>37,770</u>
	<u>71,101</u>	<u>48,736</u>

11 Tangible fixed assets

Furniture, fittings and equipment
£

Cost:	
At 1 April 2011	21,074
Additions	888
Disposals	<u>(1,203)</u>
At 31 March 2012	<u>20,759</u>
Depreciation:	
At 1 April 2011	15,688
Charge for the year	1,190
Disposals	<u>(907)</u>
At 31 March 2012	<u>15,971</u>
Net book value:	
At 31 March 2012	<u>4,788</u>
As 31 March 2011	<u>5,386</u>

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NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2012

	2012 £	2011 £
12 Debtors		
Income tax recoverable	4,385	6,281
Processed donations	8,438	-
Comic Relief OD Grant	1,500	-
International Performers Aid Trust	1,463	-
Prepayments and accrued income	669	-
	<u>16,455</u>	<u>6,281</u>

	2012 £	2011 £
13 Creditors: amounts falling due within one year		
Taxes and social security costs	2,232	2,277
Other creditors	1,412	1,541
Accruals	<u>2,341</u>	<u>2,100</u>
	<u>5,985</u>	<u>5,918</u>

14 Financial commitments

As at March 2012 the Charity was committed to making the following payments under non-cancellable operating leases:

	2012 £	2011 £
Operating lease which expire: within one year	<u>1,512</u>	<u>1,512</u>

15 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 £
States of Jersey 2011	1,117		1,117	-
Comic Relief - Sports for Health	56,571		30,983	25,588
Euromoney - Little Rock Build		622,225	260,463	361,762
Comic Relief OD Grant		15,000	10,635	4,365
Vascroft Foundation		1,650	1,650	-
MVRC Sponsorship		180	180	-
Jersey Overseas Aid Committee - CST		34,451	15,118	19,333
Jersey Overseas Aid Committee - Toolkits		26,795	6,699	20,096
Jersey Overseas Aid Committee - USDC		61,412	595	60,817
The Sylvia Adams Charitable Trust		20,000	11,070	8,930
The Allan & Nesta Ferguson Charitable Settlement		19,240		19,240
The Ryklow Charitable Trust		2,400	2,400	-
International Performers Aid Trust		1,950	975	975
	<u>57,688</u>	<u>805,303</u>	<u>341,885</u>	<u>521,106</u>

15 Restricted funds (continued)

States of Jersey 2011

The overall objective of this project is to improve access to education for children with disabilities (CWDs) in Zambia by specifically reducing barriers to education in community schools in 3 provinces of Zambia and is delivered in partnership with Power International. This grant has been fully expended during the current financial year

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 Change Projects.

Little Rock Build Donations

We are delighted to announce a corporate partnership this year with Euromoney Institutional Investor PLC to build a bigger and better Inclusive Early Childhood Development Centre for our Partner Little Rock in Kenya. On 7th July 2011 Euromoney held their annual Awards for Excellence Dinner where the various financial institutions in attendance made generous donations towards this build. The total project fund consists of donations from 17 corporations and 3 individuals. Additional information about the build project and details of the donating institutions are available at <http://ablechildafrica.org/what-you-can-do/corporate-partnerships/>.

Jersey Overseas Aid Committee 2012 - CST

This grant provides 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 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.

Jersey Overseas Aid Committee 2012 - USDC

This grant comprises match 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.

The Sylvia Adams Charitable Trust

This project supports 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 supports CST with core costs during a period of growth. This project is jointly funded by The Allan & Nesta Ferguson Charitable Settlement (see below).

15 Restricted funds (continued)**The Allan & Nesta Ferguson Charitable Settlement**

This project supports 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 supports CST with core costs during a period of growth. This project is jointly funded by The Sylvia Adams Charitable Trust (see above).

Vascroft Foundation

This grant part funded the costs for 10 students to attend the Masaka Vocational Rehabilitation Centre in Uganda and learn a trade skill. Thank you to the Asian Foundation for Help for raising these funds.

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.

The Ryklow Charitable Trust

This grant was provided as part funding for an outreach programme in the West Nile region of Uganda. Funds were used to research and set up the West Nile health project described above, which will be implemented by funding secured from JOAC and the Medicor Foundation.

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Funds balances at 31 March 2012 were represented by:			
Tangible fixed assets	1,706	3,082	4,788
Current assets	53,230	518,024	571,254
Creditors: amounts falling due within one year	(5,985)	-	(5,985)
	<u>48,951</u>	<u>521,106</u>	<u>570,057</u>

17 Movements in funds

	At 1 April 2011	Incoming resources	Outgoing resources	Transfers between funds	At 31 March 2012
	£	£	£		£
Restricted funds	57,688	805,303	(337,587)	(4,298)	521,106
Unrestricted funds	8,800	139,007	(103,154)	4,298	48,951
	<u>66,488</u>	<u>944,310</u>	<u>(440,741)</u>	<u>0</u>	<u>570,057</u>