

ABLECHILD AFRICA

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2014

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

Charity number 326859

ABLECHILD AFRICA
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FOR THE YEAR ENDED 31 MARCH 2014

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AbleChildAfrica

Working with disabled children and young people in Africa

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Registered UK charity no. 326859

**AbleChildAfrica
Report of the Trustees
For the year ended 31 March 2014**

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2014. 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	(Appointed 26/06/2013)
Stephen Broach	(Resigned 10/06/2013)
Carrie Brownlee	(Appointed 26/06/2013)
Alanzo Blackstock	
Nicola Chevis	(Resigned 23/11/2013)
Victoria Fakehinde	(Resigned 08/06/2013)
George Kasera	(Appointed 26/06/2013)
Shikuku Obosi	
Hannah Thompson	(Resigned 02/12/2013)
Nyaradzo Muguti (Chair)	
Claire Reichenbach	(Appointed 26/06/2013)
Zia Choudhury	(Resigned 02/12/2014)
Francine Bates	
Danny Amenigy	(Appointed 26/06/2013)
Rachele Tardi	
Lisa Wilding	(Appointed 26/06/2013; Resigned 12/03/2014)

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.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 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.

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 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 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-Shubbrook, Sasha Giles, Sonia Hunter, Usman Mughal and Katie Dunne for the voluntary work that they carried out during the year. The work they carried out is estimated to have a value of £18,000.

We are grateful to Allan & Overy for their pro-bono consultation and revision of AbleChildAfrica's human resources policies and to Marie L'Hostis for pro-bono consultancy support with Monitoring and Evaluation. We would also like to thank Jennifer Rose for her pro-bono branding and design support, Marshall Foster for photography services and Adam Bernet for video editing services; the work they carried out is estimated at £2,500, £500 and £1,750 respectively. We are also grateful to Cards Made Easy for their free production of business cards (value approx. £100) and to Euromoney Institutional Investor PLC for their donation of 4 desktop computers (value approx. £1,500). Finally, we would like to thank Cisco for free use of meeting rooms, both physical and virtual and donated refreshments throughout the year.

Activities, Achievements and Performance

Our aims for the financial year 2013-14 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 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. This year saw us begin 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). Last year, in partnership with Euromoney Institutional Investor, PLC, we completed the construction of a new purpose built and inclusive school building for Little Rock and have proudly supported their transition and growth to this new site over the current year. Working with our partner Action Network for Disabled Youth (ANDY) in Kenya we completed the final year of a Comic Relief funded project combining sport for health and development with access to work opportunities for disabled youth in Kenya. 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. 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 already have much to be proud of. Currently underway are projects to develop a child participation toolkit and training inclusive of disabled children and we have already had a number of expressions of interest in receiving these trainings from leading international children's charities. 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 the establishment of the first youth board within our partner Action Network for Disabled Youth (ANDY) in Kenya, with the aim to develop AbleChildAfrica's own disabled youth advisory panel 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.

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), where we facilitate the Inclusive Education Task Group and Facilitator's Forum as well as sit on the United Nations and CBR task groups. 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 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 Millennium Development Goals (MDGs) when they expire in 2015. We have provided evidence to a UK Select Committee inquiry into disability and development and contributed to reviews on UK aid to disability. 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 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.

Organisational Development

AbleChildAfrica is establishing itself as a specialist agency providing high quality support to disabled children and their families in Africa. As part of our ongoing commitment to challenge ourselves, grow and reflect on best practice we undertook a number of organisational development activities over the year. Following on from our Strategic Review and renewed commitment to working in partnership with African led organisations we have begun a review of our partnership model; this will allow us to learn from our work in partnership to date and improve it even further going forward. Following this review and funds dependent it is our intention to take on additional partners, allowing us to expand our reach and impact for disabled children in Africa. Over the last year we have also reviewed our Monitoring, Evaluation and Learning, updated our framework and are currently in the process of developing new tools to allow us to monitor our impact in an increasingly systematic way across a range of projects and partners. We have also reviewed and updated our finance systems and procedures to stay current with the needs of the organisation as we grow and are revising our fundraising strategy to underpin our strategy and to ensure we will be able to meet both commitments and aspirations outlined in that plan.

Financial review

We are proud that our work offers real value for money to our donors. 92 pence of every pound was spent on charitable activities. Our 'fundraising and publicity costs' have decreased this year, as they did last year, from £41,341 in 2012 to £28,235 in 2014. Our expenditure on 'project support in Africa' amounts to 92% of total expenditure whereas governance costs only account for 3% and fundraising for less than 5%. 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 £355,043 and remains consistent with funds raised in previous years in amount but represents an increasing diversity of donors and additional statutory funding. Unrestricted income this year was £126,774, including £24,504 from *Friends of AbleChildAfrica* and £51,456 in sponsorship raised by runners in the Virgin London Marathon. Restricted expenditure totalled £417,463, 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 £34,022 which has decreased from the previous year; we have invested these funds into activities 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 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 2013-2014, 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 Trustees have decided to increase the reserve target for the next financial year (2014-2015) to £40,000, which will not only allow them to meet minimum financial obligations but also have sufficient funds available to respond to urgent or flexible funding requirements.

Approved by the Trustees and signed on their behalf by:

Nyari Muguti, Chair 

Date 28/10/14

ABLECHILD AFRICA

FOR THE YEAR ENDED 31 MARCH 2014

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 THE ABLECHILD AFRICA
FOR THE YEAR ENDED 31 MARCH 2014

We have audited the financial statements of AbleChild Africa on pages 10 to 20. 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 2014 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 2014 (continued)

Opinion on other matter prescribed by the Companies Act 2006

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

Matters on which we are required to report by exception

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

adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or

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

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

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



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

Chartered Accountants
Statutory Auditor

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

Date 28/03/14

ABLECHILD AFRICA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2014

	Notes	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
<u>Incoming resources from generated funds</u>					
Donations and legacies		14,112	181	14,293	19,068
Activities for generating funds	2	112,342	-	112,342	108,782
Investment income	3	319	-	319	346
		126,773	181	126,954	128,196
Incoming resources from charitable activities	4	-	354,863	354,863	368,660
Total incoming resources		126,773	355,044	481,817	496,856
<u>Resources expended</u>					
Costs of generating funds					
Fundraising and publicity costs		(28,235)	-	(28,235)	(31,632)
Charitable activities					
Project support in Africa		(91,699)	(417,464)	(509,163)	(658,428)
Total charitable expenditure		(91,699)	(417,464)	(509,163)	(658,428)
Governance costs		(22,937)	-	(22,937)	(16,727)
Total resources expended	5	(142,871)	(417,464)	(560,335)	(706,787)
Net outgoing/incoming resources/Net movements in funds		(16,098)	(62,420)	(78,518)	(209,931)
Fund balances at 1 April 2013		50,120	310,006	360,126	570,057
Fund balances at 31 March 2014		34,022	247,586	281,608	360,126

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 2014

	Notes	2014 £	£	2013 £	£
Fixed assets					
Tangible assets	9		3,071		3,835
Currents assets					
Debtors	10	43,764		17,657	
Cash at bank and in hand		<u>241,416</u>		<u>344,981</u>	
		285,180		362,638	
Creditors: amounts falling due within one year	11	<u>(6,643)</u>		<u>(6,347)</u>	
Net current assets			<u>278,537</u>		<u>356,291</u>
Total assets less current liabilities			<u><u>281,608</u></u>		<u><u>360,126</u></u>
Income funds					
Restricted funds	13	247,586		310,006	
Unrestricted funds		<u>34,022</u>		<u>50,120</u>	
		<u><u>281,608</u></u>		<u><u>360,126</u></u>	

The accounts were approved by the Board on 28/03/14



Nyaradzo Muguti
Chairperson



Catherine Brownlee
Treasurer

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2014

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 2014

2 Activities for generating funds	2014	2013
	£	£
Events (London Marathon, Gala dinner and other sporting events)	87,838	68,778
Friends of AbleChildAfrica - Regular giving	24,504	31,556
Other	-	8,448
	<u>112,342</u>	<u>108,782</u>
3 Investment income	2014	2013
	£	£
Bank interest	319	346
	<u>319</u>	<u>346</u>
4 Incoming resources from charitable activities	2014	2013
	£	£
Grants receivable for charitable purposes (see note 13)	354,863	368,660
	<u>354,863</u>	<u>368,660</u>

5 Total resources expended

	Grant	Support	Total	Total
	funding	costs	2014	2013
	£	£	£	£
Cost of generating funds				
Fundraising and publicity costs	-	28,235	28,235	31,632
Charitable activities				
Project support in Africa	417,464	91,699	509,163	658,428
Governance costs				
	-	22,937	22,937	16,727
Total 2014	<u>417,464</u>	<u>142,871</u>	<u>560,335</u>	-
Total 2013	<u>579,940</u>	<u>126,847</u>	<u>706,787</u>	<u>706,787</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	2014 £	2013 £
London Marathon expenses	12,396			12,396	13,391
Major donor events	8,542			8,542	5,835
Donor cultivation	780			780	3,176
Legal and professional costs	1,928	3,165	661	5,754	4,772
Extraordinary Mile				-	1,635
Communications	154	254	53	461	2,092
Training	24	40	8	71	1,704
Reports and publication	867			867	456
Travel and subsistence	2,208	3,628	757	6,593	894
Online giving expenses	216			216	216
Little Rock unrestricted				-	14,861
USDC unrestricted				-	5,771
ANDY unrestricted				-	317
CST unrestricted				-	100
Audit fees			2,340	2,340	2,340
Trustee meetings			738	738	222
Overseas challenge event	995			995	-
Other expenses		1,194		1,194	4,132
	<u>28,110</u>	<u>8,281</u>	<u>4,557</u>	<u>40,947</u>	<u>61,914</u>
Support costs allocated to activities					
Staff costs	31,423	99,147	10,864	141,434	113,152
Premises expenses	6,602	10,838	2,266	19,706	14,898
Office costs	1,898	11,608	5,250	18,756	13,173
	<u>39,923</u>	<u>121,593</u>	<u>18,380</u>	<u>179,896</u>	
<i>Total 2014</i>	<u>68,033</u>	<u>129,874</u>	<u>22,937</u>	<u>220,843</u>	
<i>Total 2013</i>	<u>61,509</u>	<u>124,901</u>	<u>16,727</u>		<u>203,137</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 2014

8 Employees

The average monthly number of employees during the year was:

	2014	2013
	Number	Number
Administration and project support	<u>4</u>	<u>4</u>

Employment costs

Wages and salaries	128,092	103,089
Social security costs	<u>13,342</u>	<u>10,063</u>
	<u>141,434</u>	<u>113,152</u>

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

Allocated

Fundraising	31,423	22,244
Programme support	99,147	81,459
Governance	<u>10,864</u>	<u>9,449</u>
	<u>141,434</u>	<u>113,152</u>

9 Tangible fixed assets

**Furniture, fittings and equipment
£**

Cost:

At 1 April 2013	<u>20,759</u>
At 31 March 2014	<u>20,759</u>

Depreciation:

At 1 April 2013	16,924
Charge for the year	764
At 31 March 2014	<u>17,688</u>

Net book value:

At 31 March 2014	<u>3,071</u>
At 31 March 2013	<u>3,835</u>

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NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

10 Debtors	2014	2013
	£	£
Income tax recoverable	923	1,840
Processed donations	2,857	6,775
Comic Relief OD Grant	10,473	-
Guernsey Overseas Aid Commission	4,000	-
Fundraising event debtors	1,800	1,148
Prepayments	4,800	2,447
Partners' advances	15,241	1,264
Rent deposit	3,427	3,427
Other debtors	243	756
	<u>43,764</u>	<u>17,657</u>

11 Creditors: amounts falling due within one year	2014	2013
	£	£
Taxes and social security costs	3,612	2,967
Other creditors	691	803
Accruals	2,340	2,577
	<u>6,643</u>	<u>6,347</u>

12 Financial commitments

As at March 2014 the Charity was committed to making the following payments under non-cancellable operating leases:

	2014	2013
	£	£
Operating lease which expire:		
Within one year	<u>4,896</u>	<u>4,896</u>

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

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		97,870	87,437	10,433
Comic Relief - Sports for Health	19,716	46,631	59,678	6,669
Jersey Overseas Aid Committee - Little Rock	37,818	1,975	39,793	-
Euromoney - Little Rock Build	93,627	55,564	61,330	87,861
SDL Foundation		10,000		10,000
Comic Relief OD Grant - 2013	19,131	10,473	21,849	7,755
Jersey Overseas Aid Commission - Toolkits	11,975		11,975	-
Jersey Overseas Aid Commission - CST	67,013		67,013	-
Jersey Overseas Aid Commission - 2012 USDC	29,556		29,556	-
Jersey Overseas Aid Commission - 2013 USDC		67,187		67,187
Medicor Foundation	25,586	30,000	27,240	28,346
Guernsey Overseas Aid Commission		28,440		28,440
International Performers Aid Trust	488	480	73	895
The Marr-Munning Trust		4,000	4,000	-
Souter Foundation		1,000	1,000	-
Vodafone World of Difference UK	5,096		5,096	-
Adams Musical		1,244	1,244	-
USDC Masaka		180	180	-
	<u>310,006</u>	<u>355,044</u>	<u>417,464</u>	<u>247,586</u>

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

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 supports 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 included 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 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 2012 - Toolkits

This grant supported the development and pilot testing of two toolkits which will allow AbleChild Africa 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 - 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 - 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.

ABLECHILD AFRICA

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

13 Restricted funds (continued)

Jersey Overseas Aid Committee 2013 - 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 will cover 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. Medicor Foundation have provided partial funding for year 1 (alongside Jersey Overseas Aid Committee) and are fully funding the second year of the project.

Guernsey Overseas Aid Commission

This grant provides funding to further equip and resource the recently completed Little Rock school building with an underground water storage tank, solar panels for security lighting and computers/software for the IT room.

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.

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.

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.

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.

Adams Musical

This grant provides match funding for the Jersey Overseas Aid 2012 grant for Little Rock and facilitated Dame Evelyn Glennie to introduce children to music and teachers to the use of music in reaching children with sensory impairments.

USDC Masaka

This grant by an individual funds AbleChildAfrica's support to USDC in management of the Masaka Vocational Rehabilitation Centre.

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NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Funds balances at 31 March 2014 were represented by:			
Tangible fixed assets	1,094	1,977	3,071
Current assets	39,571	245,609	285,180
Creditors: Amounts falling due within one year	(6,643)	-	(6,643)
	<u>34,022</u>	<u>247,586</u>	<u>281,608</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.