

Company no. 1861434
Charity no. 326859

AbleChildAfrica
Report and Audited Financial Statements
31 March 2017

AbleChildAfrica

Reference and administrative details

For the year ended 31 March 2017

Company number	1861434
Charity number	326859
Registered office and operational address	Unit 3 Graphite Square Vauxhall Walk London SE11 5EE
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Clare Adam Abubakar Askira (appointed 28 January 2017) Francine Bates (resigned 18 March 2017) Catherine Brownlee Mairead Cassin (appointed 28 January 2017) Bailey Grey (appointed 9 July 2016) Paul Harrison Faye Lawson Stuart Malcolm Beata McCarthy (appointed 28 January 2017) James Moon Nyaradzo Muguti (resigned 9 July 2016) Claire Reichenbach Clare Shaw Catherine Turner (appointed 9 July 2016) Toby Whinnett Michael Zywina (resigned 20 January 2017)
Executive director and company secretary	Dr Jane Anthony
Bankers	The Co-operative Bank Delf House South way Skelmersdale WNS 6WT CAF Bank 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ
Solicitors	Bates Wells & Braithwaite 2-6 Cannon Street London EC4M 6YH
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

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Report of the trustees

For the year ended 31 March 2017

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2015).

Structure, governance and management

Legal status

AbleChildAfrica is a company limited by guarantee registered in England, not having a share capital, incorporated under the Companies Act (company number 01861434). The company is registered as a charity with the Charity Commission for England and Wales (charity number 326859). AbleChildAfrica was previously known as the Uganda Society for Disabled Children.

Trustees

The Trustees (who are also Directors of AbleChildAfrica for the purposes of Company law) who held office during the financial year are set out on page 1. They represent diverse skill sets and experience with backgrounds in finance, law, business and the third sector, including programmes, fundraising and advocacy. The Trustees delegate the day to day operation of the charity to the staff team, managed by Executive Director, Dr. Jane Anthony. The Executive Director also acts as Company Secretary.

Trustees are appointed in accordance with the provisions in AbleChildAfrica's Articles of Association, which allow for appointment at any time. New trustees are nominated by current members of the Board of Trustees, following an open and competitive recruitment process, and approved by a vote of the whole Board. Once appointed, Trustees undergo a thorough induction process to acquaint themselves more fully with AbleChildAfrica, their role as Trustees and their statutory responsibilities. They receive a comprehensive induction pack, which includes the Articles of Association, terms of reference, AbleChildAfrica policies and Charity Commission guidance. An induction meeting is held with the Executive Director and at least one other Trustee, normally a member of the Chairs Committee. Trustees do not receive any remuneration but may claim for incidental expenses, such as travel to board meetings.

The Articles mandate an annual retirement meeting, at which one third of trustees retire by rotation, being those who have been longest in office since their last appointment or reappointment. Trustees recently reviewed our Articles of Association, last approved in 2007, to ensure they remain fit for purpose; revised Articles were adopted in June 2017.

The Board meet on a quarterly basis and typically also hold an extra-ordinary away day once per year. During this year we have utilised three Sub-Committees, namely the Resources Sub-Committee (overseeing finance & unrestricted fundraising), the Programmes & Advocacy Sub-Committee and the Chairs Sub-Committee (including HR & risk management). Each of these committees meets quarterly, has identified Terms of Reference and reports to the full Board.

The Board of Trustees is primarily responsible for setting and maintaining the strategic direction of AbleChildAfrica, setting organisational policies and managing resources, risk and staffing. Trustees ensure appropriate procedures and safeguards are in place and take reasonable steps to ensure that these are followed. They carefully monitor finances to ensure viability and sustainability of existing commitments and future plans; the Board oversees decisions relating to commitments in excess of £2,500. Trustees also oversee and ensure accountability, including compliance of statutory and legal requirements, internally within AbleChildAfrica as well as to our beneficiaries and to donors.

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The Board oversees staff remuneration and sets the pay scales and any benefits package, currently limited only to pension payments, for the organisation. Salary scales are benchmarked using The Croner Charity Rewards Report, which provides the most comprehensive set of data on salary and benefit packages for the Charity Sector in the UK. The last pay scale review was completed in 2013 with a 5 year review planned for the 2017-2018 financial year.

Objectives and activities

Vision, mission and values

AbleChildAfrica envisions a world in which all disabled children are fully included as equal members of society and are able to achieve their full potential.

Our direct mission is 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. This is achieved by working in partnership with locally registered and independent African organisations to provide direct services as well as by engaging in advocacy and influencing work in the UK and internationally.

AbleChildAfrica's fundamental values include a rights based approach to development, the social model of disability, collaboration with all those who share our vision, African led development and the empowerment of disabled children and their families to advocate for, and take charge of, their own future.

AbleChildAfrica is the leading UK charity working exclusively with and for disabled children in Africa. We work with and alongside partner organisations in Africa to achieve equal rights for disabled children and young people, some of the world's most vulnerable.

Staffing

AbleChildAfrica maintains a small staff team in the UK. For the majority of the financial year we had seven full time staff members, namely, the Executive Director, Programmes & Partnership Manager, Fundraising Development Manager, two Programme Officers, an Administrative & Finance Assistant and a Fundraising & Communications Assistant.

AbleChildAfrica is an equal opportunities employer, committed to equality of opportunities regardless of gender, disability, race, religion, or sexual orientation. We are also proud to be a national living wage employer as well as a registered 'disability confident' committed employer. In our recruitment processes we particularly encourage applications from disabled people and people with direct experience of living or working with disabled children; those meeting essential criteria are guaranteed an interview.

Fundraising performance

In 2015, the Trustees designated reserves to invest in the growth of AbleChildAfrica's unrestricted income, resulting in the hiring of a full time senior fundraising post. Whilst we have been able to demonstrate an overall rise in unrestricted income (see financial review below), this investment has not yielded the high returns we had hoped for in the time available. Upon the voluntary resignation of our Fundraising Manager in January 2017, AbleChildAfrica's Trustees have paused recruitment on a replacement, in order to undertake a review of our unrestricted fundraising strategy and reflect upon learning from the experience.

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AbleChildAfrica has experienced tremendous growth over the previous few years, even amongst global economic challenges and political uncertainty, and is committed to ensuring we manage this growth responsibly (see future plans below). We continue to surpass restricted grant income targets and with nearly a million pounds secured for delivery of multi-year grants over the next 5 years, we are in a strong position to deliver against our strategic objectives.

Public benefit statement

AbleChildAfrica works for the public benefit through its international development and advocacy work, in support of disabled children and their families in Africa.

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.

Our charitable object as outlined in the Articles of Association 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.

Achievements and performance

Our aims for the financial year 2016-17 fell under the three strategic objectives outlined in our Strategic Plan (2013-2016). Our achievements and performance are reported below in alignment with these three strategic objectives.

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

Our work under this objective is twofold: (i) working in partnership to deliver direct services to disabled children and their families; and (ii) supporting the organisational development of our partners to become models of successful practice, with the potential for scale up and replication. We are firmly committed to local ownership and to African led solutions to local challenges, which is why we are based in the UK and do not have our own offices and staff on the ground. We know this approach offers value for money to our donors and believe it has the greatest potential for long term sustainability and impact.

AbleChildAfrica currently works with five partner organisations across four countries in East Africa: Uganda, Kenya, Tanzania and Rwanda. This year has seen us scale up our work in Rwanda, representing a new country for us. After a year of collaborating on a pilot project, we formally confirmed UWEZO Youth Empowerment, a Rwandan youth led disabled person's organisation, as a long term partner (October 2016). We continue to support and resource all our partners, working together to create sustainable change to directly improve the lives of disabled children and their families.

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Little Rock Inclusive Early Childhood Development Centre

Little Rock is an inclusive Early Childhood Development Centre located in the urban slum area of Kibera, in Nairobi, Kenya. Little Rock provides an oasis of child centred inclusive education in an otherwise desolate environment; most children in Kibera live in homes without proper sanitation or electricity.

AbleChildAfrica continues to support the running of the educational programme at Little Rock, as we have done since 2006, including paying teacher salaries, providing learning materials and offering continuing professional development for staff. However, despite the success of this programme, a rising challenge facing Little Rock is that disabled children who graduate prepared to enter primary school are consistently being denied enrolment by neighbouring primary schools. In 2016, AbleChildAfrica and Little Rock began working with three local government schools in Kibera to improve their understanding of inclusive education and provide practical support to enable them to enrol Little Rock graduates. Teacher training, working with parents and advocating for inclusion to school and community members, has resulted in the enrolment of 19 children in Government primary schools this year, surpassing our initial target of 12. We look forward to continuing this project going forward.

UWEZO Youth Empowerment

UWEZO, which means 'ability', is a youth-led Disabled Persons Organisation (DPO) in Rwanda with a mission to enable children and youth with disabilities to actively participate in society through developing skills and social integration.

We are currently implementing our first project together, piloting an innovative model of youth mentoring whereby young people with disabilities mentor younger disabled children and their families in an effort to tackle poor educational outcomes for disabled children in Rwanda. This 2 year 'Raising Aspirations' project, funded by British and Foreign Schools Society (BFSS), is piloting this unique approach in Muzanze, a rural district in the Northern Province. We look forward to reporting on results over the coming year.

Uganda Society for Disabled Children (USDC)

Working together since 1984, AbleChildAfrica and USDC have a long history of collaborating to advance the realisation of equal rights for disabled children in Uganda. USDC drive change through an innovative model of working through a national network of Parents Support Groups (PSGs) and Child Rights Clubs (CRCs).

This year saw us scale up our now completed DFID funded three year Child to Child Inclusive Education project in Northern Uganda with additional funding from Comic Relief for the next 5 years. The project uses a peer-to-peer model where children work together to support each other's formal and informal learning and then use that learning as the basis for action to bring about change in their community. With AbleChildAfrica's over three decades of experience in spearheading inclusive education (amongst other rights) for disabled children in Africa, the approach was redesigned and developed to innovatively put disabled children at the centre of learning – equipping them with skills and strategies to be advocates for inclusive education. As well as seeing disabled children realise their right to education, this methodology changes community perspectives and attitudes towards disability and what inclusion looks like in practice; granting disabled children the dignity and right to be included as equal members of the society. By 2016, the project had increased the enrolment of disabled children in project schools from 436 to 905; an increase of 107%!

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This is an average of 52 additional disabled children per school. Success to date has seen us drive unprecedented commitment to this scale up from the Ugandan Government at District level and we are excited to collaborate with them, as well as roll out this approach to Tanzania, over the coming year.

Child Support Tanzania (CST)

Many children and families in Mbeya are living in poverty, often exacerbated by disability, HIV/AIDS and high mortality rates. Here, where services for disabled children are severely lacking and poorly resourced, CST is the only (officially recognised) inclusive early childhood centre within the Southern Highlands Region of Tanzania, an area covering a 100 mile radius.

AbleChildAfrica continues to support the running of this educational programme, serving approximately 120 children and families, by sourcing funds to cover costs of school activities, including paying teachers' salaries, providing learning materials and offering continual professional development for staff.

CST is in a period of growth and enrolment continues to rise; CST has outgrown their current rented premises. To that end, AbleChildAfrica has been working with CST to secure land for and design a purpose-built fully inclusive early-childhood education centre. This year saw AbleChildAfrica and CST collaborate with an architectural NGO, Article 25, on a feasibility study for the new site. Participatory concept and design workshops with children, parents and community members resulted in a master plan design, which we will now use to seek funding to build the school over coming years.

Finally, at the end of this financial year (February 2017), AbleChildAfrica and CST began roll out a new four year inclusive education project. This project, funded by Comic Relief, uses learning from the success of our peer-to-peer model in Uganda and aims to increase the access, quantity and quality of inclusive primary education within eight Government primary schools across Mbeya.

Action Network for Disabled Children (ANDY)

ANDY's is a youth led disabled persons organisation (DPO) whose mission is to advance and advocate for equal opportunities for youth with disabilities; they are dedicated to achieving equality, inclusion and empowerment of disabled children and youth in Kenya. AbleChildAfrica and ANDY currently run an inclusive sports and education project together, which uses sport as an access route to primary school for disabled children. This project has now rolled out to six schools in and around Nairobi. This inclusive sports programme is led and run by disabled people and gives children of all abilities the opportunity to take part in sports including volleyball, swimming, goalball and games such as darts and chess. In doing so, we support disabled children to participate in school educational and social activities. To this end, we also train teachers and sport coaches, reshape community attitudes towards disability and provide the space and knowledge required for parents to learn from and support each other. This project, funded by Comic Relief and the Allan and Nesta Ferguson Charitable Trust, targets 470 children over the next 3 years.

Capacity Building and Organisational Development of our partners

As part of this strategic objective, AbleChildAfrica supports the organisational development of our partners such that they can become sustainable and high impact African-led organisations. We create a network of partners, facilitating exchange visits and collaborative sharing of learning across local organisations.

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AbleChildAfrica offers regular professional training to existing and new staff at all our partner organisations. For teaching staff this includes special needs teacher training, inclusive teaching techniques, child safeguarding, creative curriculum development and peer-to-peer methodologies. We also offer mentoring to the senior management and trustee boards of our partners in key areas such as financial management, fundraising, monitoring and evaluation, advocacy, good governance and HR practices. We support our partners to empower parents through parent support groups and to listen to the voices of children in making key decisions.

As a new organisation and in our first year of partnership together, AbleChildAfrica has been supporting UWEZO with development of key organisational policies, procedures and systems. As a priority, we delivered an introductory child protection training for all staff and are currently working with them to ensure they have robust child safeguarding policies and procedures in place.

Whilst we are confident of the impact we have on our partners, AbleChildAfrica's Trustees also acknowledge that over the last strategic period this capacity building has largely been reactive to partner's current needs. This makes it difficult for us to plan, resource and monitor our capacity building support. Over the last year, AbleChildAfrica has been developing and piloting a new Partnership Impact Tool that will be launched in 2017 (see future plans below).

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

Objective 2: Increase understanding of childhood disability in Africa

AbleChildAfrica continues to work alongside our current partners to raise awareness of childhood disability locally and to combat stigma and disabling beliefs. For example, in Kenya and Tanzania we have been supporting our partners to challenge policies, procedures and prevailing attitudes that see disabled graduates of early childhood programmes excluded from Government primary schools. Since 2015, we have been working with CST to run a community and advocacy campaign entitled "Take All My Friends To School". Community marches, a petition, open days and dissemination of educational materials are driving attitude change towards the education of disabled children in Mbeya. In Uganda, we are collaborating with the Ugandan Ministry and Education and UNICEF to roll out the teacher training manual developed during our child-to-child inclusive education project to a

In the UK, we increase understanding of childhood disability through our training services. This year we worked with another small UK based international child rights NGO to support them in their efforts to mainstream disability throughout their organisation. In addition, AbleChildAfrica provided a seminar on disability inclusive child protection to colleagues across the sector to ensure child protection efforts address the additional considerations for disabled children.

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This year has also seen us internally developing resources, including trainings and toolkits, on mainstreaming disability and child protection for disabled children. We plan to roll out these resources to support our partners as well as to help other international children's organisations embrace the 2015 Global Goals 'leave no one behind' framework and mainstream disability into their future programmes.

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

We are committed to making our values a reality. In a concerted effort to 'collaborate with all those that share our values' we actively participate in relevant networks and consortia, allowing us to join forces with like-minded NGOs to leverage our shared commitment to the rights of disabled children. AbleChildAfrica is a member of BOND (the UK membership body for international development charities) and actively participates in the Disability & Development, Small Charities and Child Rights Working Groups. We are also a member of and active contributor to the International Disability and Development Consortium (IDDC). This year we have primarily contributed to the Inclusive Education and United Nations Task Groups. In addition, we are members of the UNICEF Global Partnership on Children with Disabilities and the Global Campaign for Education.

AbleChildAfrica is extremely proud to announce that our Youth Ambassador, Anthony Ford-Shubrook, was this year selected as one of the UN's 'Young Leaders for the Sustainable Development Goals'. Anthony was selected from over 18,000 nominations and as one of only seventeen young change-makers from around the world, he is the only Young Leader from Europe and the only one who identifies as having a disability. Representing AbleChildAfrica and himself, Anthony will be working with the UN Secretary-General's Envoy on Youth for the next year to engage young people in the realisation of the Sustainable Development Goals (SDGS). In this high profile role, Anthony will be able to raise awareness of the inequalities and discrimination faced by the disabled children we work with, whilst also promoting AbleChildAfrica's work with children and their communities to overcome these challenges. Anthony will be playing a leading role in ensuring the Sustainable Development Goals remain inclusive of disability, paving the way for a future in which disabled children are no longer left behind in the race for equality.

In his spare time, Anthony also leads AbleChildAfrica's Youth Council. With a launch at its first official meeting on the 12th November 2016, activities will be scaled up over the coming year. The council is comprised of eight young people, who in the words of one of its members are "all connected by a common inner drive to remove barriers that disabled people in the world face and share powerful ideas and progressive plans".

Financial review

We are proud that our work offers real value for money to our donors. Our expenditure on 'charitable activities' amounts to 82% of total expenditure. As a small bespoke charity we recognise the value of every penny donated and reaffirm here our continuing commitment to carefully managing support costs in order to ensure that we maximise expenditure on charitable activities. However, we also recognise the need to invest in new activities as we grow and are committed to making reasonable and timely investments in order to respond to increasing regulatory requirements and securing our own financial sustainability through unrestricted fundraising in an increasingly difficult and uncertain external environment.

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Income

AbleChildAfrica's total income this year was £617,810 which represents a growth of 25% from the previous financial year. This is comprised of £408,136 in restricted grant funding and £209,674 in unrestricted flexible funding.

The majority of income (66%) for the financial year was restricted through grants from institutional donors and a corporate partnership with Euromoney Institutional Investor PLC. This year saw us increase restricted income by 26%, from the previous year, which comes alongside increased stability as we continue to diversify our grant funders and increasingly secure multi-year funding for ongoing projects. Our largest projects this year were funded with thanks to UK Department for International Development (DFID), Comic Relief, Jersey Overseas Aid (JOA), Allen & Nesta Ferguson Foundation, Network for Social Change, the British & Foreign Schools Society (BFSS) and US Friends of AbleChildAfrica - see note 15 for more details.

Unrestricted income amounted to 34% of total income and was primarily comprised of income raised from individual donors, including our Friends of AbleChildAfrica regular giving programme (£23,570), through unrestricted corporate support (£13,388), at our annual gala fundraising event (£41,822) and in sponsorship raised by runners in the Virgin London Marathon (£62,043). All amounts exclude gift aid.

Expenditure

Total expenditure this year was £611,220, representing an increase of 30% from the previous financial year, resulting from planned investments in fundraising. Restricted expenditure totalled £394,803, which was spent delivering projects to benefit disabled children in Africa; these are detailed in note 15.

Expenditure on charitable activities amounts to 82p for every pound raised, and comprises costs of our projects in Africa, our advocacy and influencing work as well as related support and governance costs. Our fundraising costs, 18p for every pound raised, are kept as low as possible whilst still allowing us to raise sufficient funds to deliver against our mission. This year cost of raising funds primarily includes fundraising staff time. Support costs, which cannot be solely attributed to either charitable or fundraising expenditure, are allocated in proportion to estimated staff time spent on each activity.

Going concern

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

Voluntary help and gifts in kind

We would like to thank all our dedicated volunteers and interns for their work this year, in particular our Youth Ambassador Anthony Ford-Shubrook, Voluntary Advocacy Consultant Vicky Fobel and voluntary interns Carl Kojo Apegyei, May Mak, Mei-Jing Huang and James Harvey.

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We are grateful for the in kind support we received whilst we moved to our new offices and would like to thank Flux London for the installation of an accessible toilet and Brontide Limited for providing and installing Ethernet cable infrastructure.

We would also like to sincerely thank Madison Rahhal for the photography, videography and production behind the short promotional video shown at our annual fundraising gala dinner. Jennifer Rose Design continues to offer pro-bono and low cost print design support. Finally, we are grateful to The Foundation for Social Improvement (FSI) for continued membership and training this year.

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

During the financial year 2015-2016, we had a free reserves target of £40,000. At the end of this year we are carrying forward unrestricted reserves of £14,354. In 2015, Trustees took a strategic decision to invest in unrestricted fundraising and hire a dedicated fundraising post. This investment did not generate the expected returns and Trustees have therefore taken time this year to take stock of lessons learned and internally review our unrestricted fundraising strategy, full cost recovery in restricted grants and our financial model going forward during this growth phase.

The Trustees remain assured that the reserves we currently carry are sufficient to meet our current obligations, carefully monitor cash flows and are assured the approved budget for the year ahead (2017-2018) includes realistic provisions to bring reserves back up to the target level of £40,000. We have a fundraising strategy in place, which is monitored by the Resources Sub-Committee of the Board, who regularly review both the strategy itself and performance against targets.

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 interrogate and proactively seek to reduce, eliminate or mitigate risks, both financial and operational. These are managed on our risk register, within which risks are ranked against both the likelihood of the risk occurring and the impact if it were to occur. The major risks to which AbleChildAfrica is exposed to are identified by the management team and reviewed by Trustees at each board meeting (normally every 3 months).

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The Trustees consider the most significant risks to AbleChildAfrica, both financial and reputational, are financial mismanagement, fraud and child safeguarding, internally and across partner organisations. The Trustees also consider unexpected shortfall in income that would prevent the organisation from delivering its existing commitments to be a key risk. These main risks, together with agreed mitigation strategies, are summarised below.

Risk of insufficient funding and economic instability preventing us from delivering against our mission

Like many organisations AbleChildAfrica has felt the impact of the global economic downturn as well as the political instability of Brexit and other world events. Risk of insufficient funding is primarily mitigated through developing a strongly diversified portfolio of income sources and donors.

The Treasurer (monthly) and Resources Sub-Committee (quarterly) 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. This careful monitoring ensures we deliver against targets or agree mitigating actions when unexpected challenges arise. We mitigate against the risk of financial mismanagement through robust financial policies and procedures, both internally and with partners. Trustees are also focusing increasing attention on unrestricted fundraising, investing in sustainability where necessary. This is guided by our 5 year Unrestricted Fundraising Strategy, overseen by the Resources Subcommittee of the Board. See "Plans For The Future" section below for more details.

An additional risk to financial sustainability includes sudden changes in grant donor arrangements, particularly regarding our largest and most regular donors including DFID, Comic Relief and Jersey Overseas Aid. To this end, we benefit from nearly £1 million of income already secured in the form of multi-year grants as well as good diversity of grant donors. We also cultivate and maintain strong relationships with our key high net worth, corporate and grant donors.

In the current climate, including ongoing uncertainty of Brexit outcomes, unexpected and rapid changes in foreign exchange rates also represent a risk to AbleChildAfrica's ability to deliver against grant agreements. We manage this risk through our Forex Policy, agreed and signed by all partner organisations, which limits our cumulative exposure to £500 per grant per year. If expected losses approach or surpass this level AbleChildAfrica will proactively negotiate a revised budget and grant outcomes with the partner and with the donor as necessary. Live forex gains or losses per grant are reported to the Programmes Sub-Committee and subsequently to the full Board each quarter.

Risk of stretched staff capacity or unexpected sudden departure of key members of the team

The success of AbleChildAfrica's results and impact lies with its small and extremely dedicated staff team. AbleChildAfrica has developed and regularly reviews human resources policies and procedures and takes its duty of care to staff very seriously.

The risk of taking on commitments surpassing staff capacity is an ongoing challenge. To mitigate this, the Executive Director regularly reviews job descriptions, key performance indicators and staff workloads with all members of the team and the Chairs Sub-Committee of the Board. Each team member has bi-weekly 1:1 meetings with their line manager as well as a quarterly learning objectives review and an annual appraisal.

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The unplanned and sudden loss or departure of staff is also a risk to our ability to operate efficiently, particularly given the size of the team. To mitigate this we have ongoing skills training and mentoring to improve staff retention and, where appropriate, to cultivate possible succession. AbleChildAfrica has also increased notice periods required upon resignation to a minimum of 2 months across all staff regardless of position or seniority; the Executive Director has a 3 month notice period. In addition, active trustee involvement and knowledge of the organisation, as appropriate and proportionate to our size, as well as documented policies, procedures and management tools, ensures knowledge is institutionalised across the organisation.

Risk to AbleChildAfrica staff or trustees during travel

Although AbleChildAfrica does not work in conflict areas political instability, the social turbulence, violence and kidnapping risks associated with travel to our chosen countries cannot be completely eliminated. We take our duty of care to our staff very seriously through robust travel policies and procedures to manage security risks and provide reasonable but not absolute assurance against occurrence. Ahead of each trip the Programme Manager undertakes an internal risk assessment, documents travel plans and movements and provides a travel briefing. Staff who travel have access to a security and emergency travel app on the smartphone they are provided for travel and this is available to download on personal devices. Our latest security procedure review and staff training was undertaken in 2017.

Risk of taking responsibility for the implementation of projects by our African partners

AbleChildAfrica's strategy and theory of change both clearly lay out why we have chosen to work in partnership with African-led organisations. Principally, we believe quality, success and sustainability of our work depends on being grounded in the local context; we also believe this offers greater value for money to our donors. However, taking responsibility for the implementation of projects by our African partners, particularly where AbleChildAfrica is the primary grant holder, carries financial and reputational risk. We seek to mitigate this risk by developing trusting, collaborative, working relationships and transparent lines of communication with our partners. We put in place overarching Partnership Agreements and supplementary Project & Funding Agreements in relation to each secured grant.

The programmes team regularly review activity delivery and project expenditure by partners, interrogating the quality of delivery and spend against outcomes. Project specific risk registers are developed collaboratively with partners for each project; these inform AbleChildAfrica's overall risk register and are reviewed and updated on an annual basis with partners, or earlier as needed.

We have also developed a bespoke Anti-Bribery and Corruption Policy, as well as a summary for our overseas partners, which is in compliance with the UK Bribery Act 2010. In 2016 we reviewed and refreshed our Partnership Model and this year we have been piloting our Partnership Impact Tool, which allows us to identify and address any weakness in our partners internal controls and procedures.

Plans for future periods

AbleChildAfrica's current Strategy 2013-2016 takes us up to the end the financial year (ending 31 March 2017) and is currently under review. We expect to publish a revised strategy in 2017 but in advance of that significant strategic thinking and consultation to date lead us to conclude that our refreshed strategy will be largely consistent with our current plan and no radical changes in the ways we operate are anticipated. Our current strategy continues to guide our work in the interim.

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Our recent strategic review reaffirmed our commitment to continue working alongside partner organisations in Africa as well the aspiration to independently contribute to and influence inclusive development through advocacy and training. Whilst we undergo our strategic review mentioned above plans for the future period continued to take shape, however the following have been agreed as priorities for the coming year.

Unrestricted fundraising and data protection

Following extremely successful grant fundraising over the last two years we have a number of large multi-year grants secured for a period of 3-5 years. However, restricted grant income has grown at a significantly faster pace than our unrestricted income over this period such that in 2017 we plan to consolidate around our existing and secured projects to ensure sustainability. We plan to invest in unrestricted income, with a focus on high net worth and corporate fundraising, to ensure unrestricted growth is able to both keep pace with and able to meet the increased commitments inherent within, our restricted grant income growth. Upon a careful examination of our costs and charity funding models, trustees have set a target ratio of restricted to unrestricted income at 65% to 35%. In addition, we plan to interrogate our cost recovery within grants, ensuring we are building all necessary costs of delivering a project into funding applications.

We take seriously our responsibility to fundraise responsibly and to look after any personal data that we hold, particularly as pertains to disabled children and other vulnerable groups. Over the coming year we will examine our policies, procedures and systems to ensure we are able to protect data, minimise risks and comply with the both the upcoming General Data Protection Regulation (GDPR) and the recently revised Code of Fundraising Practice.

Child Protection and Participation

We aim to both increase the capacity of our partners, and insure projects sufficiently budget for, the safeguarding and active participation of children in across all our programmes. We plan to review our already robust child protection policies and procedures and conduct organisation wide safeguarding training for all staff regardless of role. We also aim to continue to scale up the work of our youth council, allowing us to live our values in empowering young people to play an active role in supporting our vision to create a world where all disabled children are able to fulfil their potential.

Learning

We will focus on further improving our monitoring, evaluation and learning systems to be better able to understand, learn from and communicate the impact of AbleChildAfrica's work. Whilst we are strong at understanding our outcomes with direct project work we aim to improve monitoring of our capacity building of partners and our advocacy and influencing work.

As detailed above, we plan to continually improve the organisational development support we provide our partners by launching our Partnership Impact Tool in 2017. This tool will allow us to identify and agree key organisational development objectives with each of our partners and shift our capacity building work and its resourcing to be increasingly proactive. Using this tool, AbleChildAfrica will be better able to measure, learn from and report on the impact we make to our partner organisations themselves.

With increasing profile and impact in our advocacy and influencing work we feel it is the opportune time to revise our Advocacy Strategy. This strategy will identify clear objectives and indicators that will better allow us to target and analyse the impact of our influencing work.

AbleChildAfrica

Report of the trustees

For the year ended 31 March 2017

We aim to publish our Advocacy Strategy, as well as an Impact Review, within the 2017-2018 financial year.

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the 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 which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.


The trustees confirm that to the best of their knowledge there is no information relevant to the audit of which the auditors are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant audit information and that this information has been communicated to the auditors.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 30 October 2017 and signed on their behalf by



Claire Reichenbach - Chair

Independent auditors' report

To the members of

AbleChildAfrica

We have audited the financial statements of AbleChildAfrica for the year ended 31 March 2017 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes. 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 the trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company 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

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances, and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

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 2017 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.

Opinion on other matters prescribed by the Companies Act 2006

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

Independent auditors' report

To the members of

AbleChildAfrica

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 2006 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;
- the financial statements are not in agreement with the accounting records and returns;
- 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.



Date: 1 NOVEMBER 2017

Alison Godfrey FCA
(Senior Statutory Auditor)

For and on behalf of:
GODFREY WILSON LIMITED
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

AbleChildAfrica

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2017

	Note	Restricted £	Unrestricted £	2017 Total £	Restated 2016 Total £
Income from:					
Donations	3	930	201,868	202,798	169,454
Charitable activities	4	407,206	4,149	411,355	322,204
Other trading income	5	-	3,229	3,229	441
Investments		-	428	428	1,274
Total income		<u>408,136</u>	<u>209,674</u>	617,810	493,373
Expenditure on:					
Raising funds		-	110,986	110,986	112,661
Charitable activities		<u>394,803</u>	<u>105,431</u>	500,234	356,438
Total expenditure	6	<u>394,803</u>	<u>216,417</u>	611,220	469,099
Net income / (expenditure) and net movement in funds	8	13,333	(6,743)	6,590	24,274
Reconciliation of funds:					
Total funds brought forward		<u>221,994</u>	<u>21,097</u>	243,091	218,817
Total funds carried forward		<u>235,327</u>	<u>14,354</u>	249,681	243,091

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

The 2016 comparatives have been restated in line with the Charities SORP (FRS 102). The restatements are purely reclassifications of income and expenditure and do not affect net income.

AbleChildAfrica

Balance sheet

As at 31 March 2017

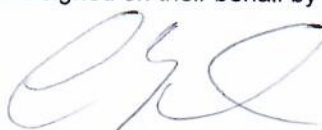
	Note	£	2017 £	2016 £
Fixed assets				
Tangible assets	11		<u>1,237</u>	<u>1,543</u>
Current assets				
Debtors	12	148,043		92,913
Cash at bank and in hand		<u>109,256</u>		<u>156,097</u>
		257,299		249,010
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(8,855)</u>		<u>(7,462)</u>
Net current assets			<u>248,444</u>	<u>241,548</u>
Net assets	14		<u>249,681</u>	<u>243,091</u>
Funds	15			
Restricted funds			235,327	221,994
Unrestricted funds				
General funds			<u>14,354</u>	<u>21,097</u>
Total charity funds			<u>249,681</u>	<u>243,091</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 30 October 2017 and signed on their behalf by



Claire Reichenbach - Chair



Catherine Brownlee - Treasurer

AbleChildAfrica**Statement of cash flows****For the year ended 31 March 2017**

	2017	2016
	£	£
Cash used in operating activities:		
Net movement in funds	6,590	24,274
Adjustments for:		
Depreciation charges	306	764
Dividends, interest and rents from investments	(428)	(1,274)
Decrease / (increase) in debtors	(55,130)	(42,496)
Increase / (decrease) in creditors	1,393	811
Net cash used in operating activities	<u>(47,269)</u>	<u>(17,921)</u>
Cash flows from investing activities:		
Dividends, interest and rents from investments	428	1,274
Net cash provided by investing activities	<u>428</u>	<u>1,274</u>
Decrease in cash and cash equivalents in the year	(46,841)	(16,647)
Cash and cash equivalents at the beginning of the year	<u>156,097</u>	<u>172,744</u>
Cash and cash equivalents at the end of the year	<u><u>109,256</u></u>	<u><u>156,097</u></u>

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

AbleChildAfrica meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider to be appropriate after taking into account the budgeted surplus for 2017-18, the forecast growth of the charity's unrestricted income, and full cost recovery from grant funding. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. Income and expenditure classifications were restated to comply with the Charities SORP FRS102, but no restatement of opening funds was required.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Notes to the financial statements

For the year ended 31 March 2017

1. Accounting policies (continued)

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

g) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Payments are made to local partner organisations in the countries in which AbleChildAfrica works in order to deliver the charity's objectives. AbleChildAfrica determines the activities to be carried out and monitors the activities and expenditure on such activities closely. Payments made to the local partner organisations are accounted for as receivables in the accounts of AbleChildAfrica until expenditure under these "partner advances" is justified fully, at which point the expenditure is recognised as Charitable Expenditure in the Statement of Financial Activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, which is based on staff numbers:

Raising funds	32%
Charitable activities	68%

j) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Equipment	20% reducing balance
Furniture and fittings	15% reducing balance

Items of equipment are capitalised where the purchase price exceeds £250.

Notes to the financial statements

For the year ended 31 March 2017

1. Accounting policies (continued)

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

p) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

q) Transition to FRS 102

No restatement of the opening fund position was required in making the transition to FRS 102. The transition date was 1 April 2015.

AbleChildAfrica

Notes to the financial statements

For the year ended 31 March 2017

2. Statement of financial activities: prior period comparatives

	Restricted £	Unrestricted £	Restated 2016 Total £
Income from:			
Donations	774	168,680	169,454
Charitable activities	322,204	-	322,204
Other trading income	-	441	441
Investments	24	1,250	1,274
Total income	323,002	170,371	493,373
Expenditure on:			
Raising funds	-	112,661	112,661
Charitable activities	250,647	105,791	356,438
Total expenditure	250,647	218,452	469,099
Net income / (expenditure)	72,355	(48,081)	24,274
Transfers between funds	1,731	(1,731)	-
Net movement in funds	74,086	(49,812)	24,274

3. Income from donations

	Restricted £	Unrestricted £	2017 Total £	Restated 2016 Total £
Sponsored challenge events	-	80,871	80,871	63,362
Fundraising events and community	-	50,836	50,836	28,029
Individual donors	930	56,773	57,703	70,763
Corporate donors	-	13,388	13,388	7,300
Total	930	201,868	202,798	169,454

AbleChildAfrica

Notes to the financial statements

For the year ended 31 March 2017

4. Income from charitable activities

	Restricted £	Unrestricted £	2017 Total £	Restated 2016 Total £
<i>Grants > £10,000:</i>				
Comic Relief	336,650	-	336,650	37,056
Allan and Nesta Ferguson Charitable Trust	25,000	-	25,000	-
The British and Foreign Schools Society	12,855	-	12,855	12,660
The Network For Social Change	10,885	-	10,885	-
Department for International Development	5,000	-	5,000	69,092
Euromoney Institutional Investor PLC	2,043	-	2,043	35,000
Jersey Overseas Aid	-	-	-	129,669
Guernsey Overseas Aid and Development Commission	-	-	-	16,782
Smaller grants	<u>14,773</u>	<u>4,149</u>	<u>18,922</u>	<u>21,945</u>
Total	<u>407,206</u>	<u>4,149</u>	<u>411,355</u>	<u>322,204</u>

Government grants

The charitable company receives government grants, defined as funding from DFID, Jersey Overseas Aid and Guernsey Overseas Aid and Development Commission, to fund charitable activities. The total value of such grants in the period ending 31 March 2017 was £5,000 (2016: £215,543). There are no unfulfilled conditions or contingencies attaching to these grants in the current or prior year.

5. Other trading income

	Restricted £	Unrestricted £	2017 Total £	Restated 2016 Total £
Sales income	<u>-</u>	<u>3,229</u>	<u>3,229</u>	<u>441</u>

AbleChildAfrica

Notes to the financial statements

For the year ended 31 March 2017

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance £	2017 Total £	2016 Total £
Grants payable (note 7)	-	300,768	-	300,768	183,674
Staff costs (note 9)	62,151	124,261	32,210	218,622	183,931
Non-salaried personnel	-	2,203	2,835	5,038	11,332
Running costs	-	-	25,153	25,153	28,832
and Fundraising & events	28,090	-	-	28,090	33,455
Governance	-	-	5,305	5,305	4,082
Programmes and operations	-	28,244	-	28,244	23,793
Sub-total	90,241	455,476	65,503	611,220	469,099
Allocation of support and governance costs	20,745	44,758	(65,503)	-	-
Total	110,986	500,234	-	611,220	469,099

7. Grants payable to institutions

Grants were paid to the following overseas partner organisations in pursuit of the charity's objects:

	2017 £	2016 £
Action Network for Disabled Youth (ANDY)	65,303	67,119
Little Rock Inclusive ECD Centre	82,895	23,748
Uganda Society for Disabled Children (USDC)	80,419	91,779
Child Support Tanzania (CST)	58,294	1,028
UWEZO Youth Empowerment	13,857	-
Total	300,768	183,674

8. Net movement in funds

This is stated after charging:

	2017 £	2016 £
Depreciation	306	764
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	51	-
Auditors' remuneration:		
▪ Statutory audit (including VAT)	3,200	2,340

One trustee received reimbursed expenses of £51 relating to travel to board meetings (2016: none).

Notes to the financial statements

For the year ended 31 March 2017

9. Staff costs and numbers

Staff costs were as follows:

	2017 £	2016 £
Salaries and wages	198,712	167,701
Social security costs	16,801	15,172
Pension costs	2,217	-
Other staff costs	892	-
Total	<u>218,622</u>	<u>182,873</u>

No employee earned more than £60,000 during the current or prior year.

The key management personnel of the charitable company comprise the Trustees and the Executive Director. The total employee benefits of the key management personnel were £52,907 (2016: £52,644).

	2017 No.	2016 No.
Average head count	<u>6.67</u>	<u>5.00</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. Tangible fixed assets

	Equipment £	Furniture and fittings £	Total £
Cost			
At 1 April 2016 and at 31 March 2017	<u>20,093</u>	<u>666</u>	<u>20,759</u>
Depreciation			
At 1 April 2016	18,593	623	19,216
Charge for the year	<u>300</u>	<u>6</u>	<u>306</u>
At 31 March 2017	<u>18,893</u>	<u>629</u>	<u>19,522</u>
Net book value			
At 31 March 2017	<u>1,200</u>	<u>37</u>	<u>1,237</u>
At 31 March 2016	<u>1,500</u>	<u>43</u>	<u>1,543</u>

AbleChildAfrica

Notes to the financial statements

For the year ended 31 March 2017

12. Debtors

	2017	2016
	£	£
Transfers to partners	63,808	83,170
Rent deposit	-	3,427
Accrued income	83,344	-
Other debtors	891	6,316
Total	148,043	92,913

13. Creditors : amounts due within 1 year

	2017	2016
	£	£
Trade creditors	804	-
Accruals	3,342	2,340
Other taxation and social security	4,709	5,122
Total	8,855	7,462

14. Analysis of net assets between funds

	Restricted funds	Unrestricted funds	Total funds
	£	£	£
Tangible fixed assets	-	1,237	1,237
Current assets	235,327	21,972	257,299
Current liabilities	-	(8,855)	(8,855)
Net assets at 31 March 2017	235,327	14,354	249,681

Notes to the financial statements

For the year ended 31 March 2017

15. Movements in funds

	At 1 April 2016 £	Income £	Expenditure £	At 31 March 2017 £
Restricted funds				
UK's Department for International Development (DFID)	901	5,000	(5,901)	-
Comic Relief – Sports for Change	35,551	37,056	(57,351)	15,256
Euromoney Institutional Investor PLC	38,961	2,043	(39,062)	1,942
Jersey Overseas Aid - CST	66,189	-	(66,189)	-
Jersey Overseas Aid - Little Rock	59,294	-	(59,294)	-
The British and Foreign School Society	12,660	12,855	(16,708)	8,807
The Network for Social Change	-	10,885	(7,067)	3,818
The Marr-Munning Trust	-	6,773	(819)	5,954
Comic Relief – All in All Learning	-	160,684	(5,414)	155,270
Comic Relief – Promoting Inclusive Education	-	138,910	(107,022)	31,888
Allan and Nesta Ferguson Charitable Trust	-	25,000	(20,005)	4,995
Child Support Tanzania (CST) – Other	7,844	-	(7,844)	-
Action Network for Disabled Youth (ANDY) – Other	594	-	(590)	4
Uganda Society for Disabled Children (USDC) – Other	-	180	(180)	-
Little Rock Inclusive ECD Centre – Other	-	6,750	(907)	5,843
UWEZO Youth Empowerment – Other	-	2,000	(450)	1,550
Total restricted funds	221,994	408,136	(394,803)	235,327
Unrestricted funds				
General funds	21,097	209,674	(216,417)	14,354
Total unrestricted funds	21,097	209,674	(216,417)	14,354
Total funds	243,091	617,810	(611,220)	249,681

Purposes of restricted funds*UK's Department for International Development (DFID)*

This three year project funded by the Global Poverty Action Fund supported an inclusive education project in three districts across Northern Uganda with our partner, USDC. Utilising the Child-to-Child approach, disabled children were identified and the access to, retention and quality of primary school improved.

Comic Relief – Sports for Change

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

15. Movements in funds (continued)

Purposes of restricted funds

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 last three financial years. Additional funding provided this year supports the ongoing running of Little Rock and expansion of staffing to help ease their transition to managing a larger operation.

Jersey Overseas Aid - CST

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

Jersey Overseas Aid - Little Rock

This grant worked with our partner Little Rock in Kibera, one of Africa's largest slums to promote inclusive primary education. The project trained 120 teachers across 3 pilot schools in inclusive education techniques and disability rights through an intensive school mentoring and exchange learning programme with Little Rock and saw 19 children with disabilities enrolled into local mainstream primary schools in Kibera.

The British and Foreign School Society

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

The Network for Social Change

This grant supports AbleChildAfrica's commitment to a partner-led approach and growth in line with our Strategy. The 1-year grant enables AbleChildAfrica to undertake scoping visits for potential new partnerships with local African organisations, as well as to design, develop and distribute a partnership impact tool to identify priorities for the capacity building, resourcing and training of our future and existing partners.

The Marr-Munning Trust

Funded over three years, this grant supports a project run by our partner USDC to improve the learning outcomes for disabled children attending inclusive primary schools in Lira, Northern Uganda. The project provides weekly 1-2-1 mentoring sessions by Teacher Mentors to 45 disabled children attending 3 mainstream schools, developing individualised learning plans so that they can learn equally alongside their peers.

Comic Relief – All in All Learning

This four year grant funded by Comic Relief scales up two Inclusive Education projects currently delivered with our partner Child Support Tanzania within Mbeya, South West Tanzania. Working in a consortium with two other international disability organisations funded under the same grants stream, the project seeks to increase the access, quantity and quality of inclusive education. The project utilises the Child-to-Child methodology developed with our partner USDC to ensure activities are participatory and determined by children.

15. Movements in funds (continued)

Purposes of restricted funds

Comic Relief – Promoting Inclusive Education

This five year grant funded by Comic Relief supports a project implemented by our Ugandan partner, USDC. The project scales up a highly successful DFID funded project, using an innovative Child-to-Child approach to identify, enroll and educate disabled children into 27 primary schools in Northern Uganda. The project also includes teacher training, community sensitisations, national advocacy and educational access and learning provisions to both the children and their schools.

Allan and Nesta Ferguson Charitable Trust

This grant provides top-up funding to a three year funded Comic Relief inclusive sports project in Kenya. Funding from the Allan & Nesta Foundation covers teacher training and salaries, parent support groups, child rights clubs, individual supports for children, as well as modifications, equipment provision and events at project schools in the first two years of the project.

Child Support Tanzania (CST) – Other

This is comprised of a number of smaller grants from trusts and foundations to support the early childhood education programme at CST. The Leggett Charitable Trust supported a child rights after school club; the Toy Trust Children's Charity provided equipment for the inclusive playground facility at CST; the Souter Charitable Trust, The Sterry Family Foundation and The Cotton Trust each generously supported essential schools' costs such as teacher salaries and the school feeding programme.

Action Network for Disabled Youth (ANDY) – Other

This grant from an individual contributes towards ANDY's organisational development and goal to empower children and youth with disabilities in Kenya.

Uganda Society for Disabled Children (USDC) – Other

This grant from an individual funds AbleChildAfrica's support to USDC.

Little Rock Inclusive ECD Centre – Other

This grant comprises ongoing support from an individual donor, with funds from previous years resulting in the purchase of a much needed school bus for Little Rock. Funds this year have been used to cover the running and maintenance costs of the school bus.

UWEZO Youth Empowerment – Other

This grant from Souter Trust kindly supported the continued development of UWEZO's mentoring programme in Musanze district, Rwanda.

AbleChildAfrica

Notes to the financial statements

For the year ended 31 March 2017

16. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2017	2016
	£	£
Amount falling due: Within 1 year	<u>5,801</u>	<u>9,000</u>

17. Related party transactions

There were no related party transactions during the year (2016: none).