

Company no. 1861434  
Charity no. 326859

**Able Child Africa**  
**Report and Audited Financial Statements**  
**31 March 2020**

## Able Child Africa

### Reference and administrative details

For the year ended 31 March 2020

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<b>Company number</b>	1861434
<b>Charity number</b>	326859
<b>Registered office and operational address</b>	Unit 7 Viaduct Business Centre Coldharbour Lane London SW9 8PL
<b>Trustees</b>	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 (resigned 15 June 2019) Abubakar Askira Heather Barr Emily Bueno (appointed 15 June 2019) Catherine Carter (appointed 7 September 2019) Chloe Chik Paul Harrison (resigned 28 March 2020) Martin Hill James Sellars Clare Shaw (resigned 19 July 2019) Catherine Oldridge-Turner
<b>Company secretary and CEO</b>	Karl Hankinson
<b>Bankers</b>	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ  Barclays Bank 1 Churchill Place London E14 5HP
<b>Solicitors</b>	Bates Wells & Braithwaite 2-6 Cannon Street London EC4M 6YH
<b>Auditors</b>	Godfrey Wilson Limited 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

## **Able Child Africa**

### **Report of the Trustees**

#### **For the year ended 31 March 2020**

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The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2020. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements and comply with Able Child Africa's Memorandum and Articles of Association, applicable law, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

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).

### **1. Structure, governance and management**

#### **1.1 Legal Status**

Able Child Africa is a company limited by guarantee registered in England, not having share capital, incorporated under the Companies Act 2006 (company number 01861434). The company is registered as a charity with the Charity Commission for England and Wales (charity number 326859). Able Child Africa was previously known as the Uganda Society for Children with Disabilities.

#### **1.2 Trustees**

The Trustees (who are also Directors of Able Child Africa for the purposes of company law) who held office during the financial year are set out on page 1. They represent a diverse skill set with experience in finance, law, HR and the third sector, including programme delivery, safeguarding and advocacy. The Board of Trustees is led by the Chair and the Trustees delegate the day to day operation of the charity to the staff team, managed by the CEO, Karl Hankinson. The CEO also acts as Company Secretary.

During the year we had a successful refresh of long-standing Trustees, two of which had reached their 6-year limit. Acting upon the skills audit performed in the prior year, we successfully recruited Trustees with specific knowledge required to fill the gaps identified on the Board, including in the areas of legal and safeguarding. This year also saw a change of Chair on the Board as Paul Harrison came to the end of his 6-year term on the Board and was succeeded by James Sellars, the Chair of the Resources Sub-Committee in March 2020.

All Trustees are appointed in accordance with the provisions in Able Child Africa's Articles of Association, which allow for appointment at any time. New Trustees are nominated by current members of the Board, following an open and competitive recruitment process, and approved by a majority vote. Once appointed, Trustees undergo a thorough induction process. They do not receive any remuneration but may claim for incidental expenses, such as travel to Board meetings.

The full Board meets on a quarterly basis. We also have one sub-committee, the Resources Sub-Committee that meets quarterly to oversee organisational level finance and unrestricted fundraising, providing recommendations to the Board. The Resources Sub-Committee has its own identified Terms of Reference and nominated Chair. A new Chair of the Resources Sub-Committee, Martin Hill, was appointed in March 2020.

The Board of Trustees is primarily responsible for setting and maintaining the strategic direction of the organisation, setting policies, and managing resources, risk and staff. Trustees ensure appropriate procedures and safeguards are in place and take reasonable steps to ensure that these are followed. They review the Articles of Association, last revised in 2017, to ensure they remain fit for purpose.

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They carefully monitor finances to ensure viability and sustainability of existing commitments and any future plans, overseeing decisions relating to non-budgeted commitments in excess of £1,000, and budgeted commitments in excess of £5,000. Trustees also oversee and ensure compliance of statutory and legal requirements, both internally within Able Child Africa as well as to our beneficiaries and donors.

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 UK Charity Sector. The last pay scale review was completed in March 2020.

## **2. Objectives and activities**

### **2.1 Vision, mission and values**

Able Child Africa is the leading UK charity working solely to improve the lives of children with disabilities in Africa. We work with local partners to protect, educate and empower children with disabilities so they are able to fulfil their potential.

We envision a world in which all children with disabilities are fully included as equal members of society, and so we are on a mission to promote the realisation of their rights, for them and their families and to facilitate their meaningful inclusion in all aspects of life.

We are an organisation led by our values in everything we do.

We believe everyone should have the same opportunities regardless of disability, geography or gender.	<b>Inclusion</b>
We listen to and collaborate with local partners and children with disabilities.	<b>Collaboration</b>
We are good at what we do and are passionate about the approach we take.	<b>Quality</b>
We are bold and agile, with the courage to innovate and take disciplined risks.	<b>Courage</b>
We are honest, we act with integrity and we are accountable.	<b>Transparency</b>

### **2.2 Staffing**

Able Child Africa maintains a small staff team in the UK. For most of the financial year we had eight full time staff members, which included the Chief Executive, a Head of Programmes, a Senior Programme Officer, three Programme Officers, a Finance & Operations Executive and Fundraising & Communications Executive. We also had one part-time Advocacy & Communications Assistant for the full year.

Able Child Africa 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 registered 'disability confident' committed employer. In our recruitment processes we particularly encourage applications from people with disabilities and people with direct experience of living or working with children with disabilities; those meeting essential criteria are guaranteed an interview.

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#### 2.3 Fundraising performance

Able Child Africa has experienced consistent growth over the last few years, averaging 22% growth for each of the last five years. 2019/20 saw our most successful fundraising year to date and we are committed to ensuring we manage this surplus of funds and this growth responsibly and sustainably. We have over half a million pounds of multi-year grants secured for delivery over the next 3 years and we are in a strong position to deliver against our strategic objectives. We are now strategically looking to increase our unrestricted fundraising performance, with investments in staff and resources planned for 2020/21 to build our sustainability over the next 3 to 5 years.

#### 2.4 Public Benefit Statement

Able Child Africa works for the public benefit through its international development and advocacy work, in support of children with disabilities 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 disabled children 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 disabled children and advocacy as to how those needs can best be met.*



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### **3. Activities, achievements and performance**

Our aims for the 2019/20 financial year fell under the strategic objectives outlined in our Strategic Plan (2017-2022). Our achievements are reported below in alignment with these objectives.

In terms of delivery, our work falls under three key components:

- 1 We deliver high-quality programmes alongside local partners that protect, educate and empower children with disabilities, breaking down barriers to inclusion so they can fulfil their potential;
- 2 We fight for the rights of children with disabilities, creating change on a national scale by influencing governments and other agencies with our lessons learnt; and
- 3 We strengthen local organisations on the ground to ensure they can deliver lasting change in the countries where we work.

The success of each of these components is then underpinned by the overall approach to our work - how we work; and it is something we are passionate about and proud of.

#### **3.1 Our approach**

Our organisational approach outlines our commitment to a rights-based approach to development, the social model of disability and the empowerment of children with disabilities. Our values also commit to the sharing of knowledge and resources collected over 35 years with like-minded organisations. We firmly believe that locally led solutions are more effective and as such we deliver our work through partners and do not have local offices in the countries where we work.

Social model	We believe that disability occurs when an individual's impairment is compounded by societal barriers that prevent that individual from fully participating in society. Able Child Africa is focussed on removing these barriers that restrict children with disabilities from fulfilling their potential.
Rights based	We believe that people with disabilities should enjoy the same equal rights as everybody else. We are guided by the principle that all people with disabilities should be able to participate in life on an equitable basis regardless of their abilities.
Twin track	We identify that children with disabilities are intrinsically disadvantaged and their full inclusion requires both mainstream and targeted interventions. While we believe inclusion is the most effective way to mainstream disability, we also support interventions that focus on specific individual needs.
Partnership	We are committed to local ownership. We believe we achieve the greatest impact by listening and taking the lead from our partners. We partner with organisations where we can add value and make a difference not only to the lives of children with disabilities but also to the partner's themselves.
Child led	We believe that young people are best placed to make decisions that will impact their own lives. We believe that all children are able. By committing to a child and youth-led approach, we are able to empower children and young people with disabilities by including them in our decision making.

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### **3.2 Our partners and programme delivery**

Able Child Africa currently works with five partner organisations across four countries in East Africa: Uganda, Kenya, Tanzania and Rwanda. We work with a range of organisations including civil society organisations that are for children and youth, organisations who work on behalf of people with disabilities; and Disabled Persons Organisations run by people with disabilities. This year Able Child Africa have begun the process of expanding out our partnership network, conducting reviews for new partners in Zambia and Malawi.

#### ***Objective 1: Support African-led organisations to help children with disabilities and their families realise their full potential***

##### **UGANDA: Uganda Society for Disabled Children (USDC)**

In partnership since 1984, Able Child Africa and USDC have a long history of collaborating to advance the rights for children with disabilities in Uganda. USDC drive change through an innovative model of working through a national network of Parents Support Groups and Child Rights Clubs.

Able Child Africa and USDC are currently running a 5-year Comic Relief funded Child-to-Child Inclusive Education project in Northern Uganda, now in its fourth year. 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. As well as seeing children with disabilities realise their right to education, this method aims to change community perspectives and attitudes towards disability and what inclusion looks like in practice. This year we identified and enrolled a further 308 out-of-school children with disabilities into school bringing total enrolment for the project to 1,716 children. This represents 87% of the total enrolment target. This progress is likewise reflected in attainment levels, with 81% of children demonstrating improved learning, a 31% increase on the last year. 54 Master Trainers were trained this year, with 276 teachers trained through teacher training. All 36 of the Primary Teaching Colleges (PTCs) reported that they were embedding Inclusive Education modules into their teacher training curricula - a significant achievement of our wider advocacy in this project.

USDC and Able Child Africa have also completed two pilot projects this year, to strengthen our approach to identifying and assessing young children with disabilities. The first was a two-year project focused on improving the learning outcomes of children with disabilities through the development of effective individualised learning plans (ILPs) funded by Marr Munning. In this project, 87% of all children who used the ILPs showed improved outcomes. The success of the project has meant wider adoption of the ILPs across our projects. The second was a two-year project funded by Ineke Feitz that successfully designed a low-cost school disability screening tool (and teacher's guide) to identify children requiring professional medical assessments. Following the success of this project, the tool has been adopted by the Uganda Ministry of Education & Sports into a National Learning Needs Identification Tool for use across Uganda.

In January of this year, Able Child Africa and USDC were successful in securing a new 3-year grant from Comic Relief as part of the 'All in All Learning' portfolio. This project takes learning from our current inclusive education work in Uganda and applies it to an early childhood setting. It seeks to improve the primary school readiness of children with and without disabilities aged 3-6 years in Uganda through the development of a community-led inclusive Early Childhood Education (ECE) model with caregivers. The project will also build the capacity of key gatekeepers within communities and a focused government advocacy campaign. The project is due to commence in June 2020.

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##### **RWANDA: UWEZO Youth Empowerment**

We have been working with UWEZO now for the last 4 years. UWEZO, which means 'ability' in Swahili, is a Disabled Persons Organisation (DPO), established by and for young people with disabilities to take charge of their own lives in Rwanda. UWEZO's mission is to enable children and youth with disabilities to regain their self-confidence and actively participate in society. To do this they use a unique disability peer mentoring model to deliver activities. This year we have been in our second year of delivering two large scale projects in partnership across Rwanda, with funding from Jersey Overseas Aid (JOA) and the Department for International Development (DFID).

Building on our pilot project we ran with UWEZO from 2017, using youth mentoring to support children with disabilities, we secured funding from DFID to scale up the project with 3-years of funding from April 2018. This project contributes to the Sustainable Development Goals' (SDGs) aspiration to 'leave no one behind' in Rwanda by empowering children and young people with disabilities to demand inclusion in the SDGs. This project uses a youth-led model where young people with disabilities are trained to mentor children with disabilities, becoming the main drivers for inclusion at a community and government level. The project aims to find youth-led solutions for meaningful inclusion and to create mechanisms where youth with disabilities can communicate evidence of best practice to policy makers.

Over the past two years, the project's 20 youth with disabilities ('Lead Youth Disability Advocates') have taken increasing ownership of the project, with all activities now organised and delivered by them. They have established the project's youth disability network, delivering roll-down training to a wider group of 60 'Youth Disability Advocates'. The Lead Youth Disability Advocates have identified over 100 children with disabilities and have been providing direct mentoring support to the children in their homes and at school, with a total of 730 home visits conducted across both years.

The second project we launched in April 2018 was a 3-year programme with Jersey Overseas Aid. In this project, we are working to improve girls with disabilities' access to education and learning through safe water, hygiene and sanitation (WASH) practices. At the end of our second year, the peer-to-peer mentoring programme has demonstrated significant success, with 144 'out of school' girls with disabilities identified and receiving individual hygiene and sanitation mentoring across the project year. This year the project has provided the second year of training for 12 young women with disability who act as mentors in disability inclusive WASH, conducted teacher training on inclusive WASH with 24 teachers and worked with 96 parents to raise awareness of the importance of WASH for girls with disabilities at home. This year UWEZO have had significant success with local advocacy in this project. Meetings held with girls with disabilities, government officials and local leaders have led to a number of commitments from government officials, including the promise of an inclusive ICT centre, as well as the donation of radio airtime to raise more public awareness on inclusive WASH.

##### **TANZANIA: Child Support Tanzania (CST)**

CST is one of Able Child Africa's longest serving partners, delivering work together since 2008. Founded as an inclusive early childhood centre in Mbeya, south Tanzania, CST has delivered inclusive education for children with disabilities since 2007. CST is the only (officially recognised) inclusive early childhood centre within the Southern Highlands region of Tanzania, an area covering a 1,000-mile radius. Whilst delivering their own education services for children with disabilities, CST also works with government schools, local health professional and communities to improve the quality of education and access for children with disabilities more widely in Mbeya. In recent years the centre has become a national beacon of inclusive early childhood education practice and a hub of innovation for child-led approaches in Tanzania. Over the last year, our work in partnership has meant CST has gained a national reputation, working closely with the Ministry of Education to influence the delivery of the National Inclusive Education Strategy.



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CST has been in a period of growth and have outgrown their previous rented premises. To this end, Able Child Africa have been working with CST to design and construct a purpose-built, fully inclusive early childhood education centre that better meets the needs of CST's students. Following 2 years of work on Phase 1 of the school build, CST's new school opened on 13th January this year. With funding from Guernsey Overseas Aid and Aberdeen Charitable Foundation. Phase 1 of constructing the new fully inclusive school included two classrooms and a toilet block. Through Aberdeen Charitable Foundation's continued support, Phase 2 of the build, which includes a multi-purpose hall and the foundations for a school kitchen began in January this year. Completion of Phase 2 had originally been planned for September 2020, however because of the COVID-19 pandemic, it is now expected that this construction will be completed by December 2020 at the earliest.

Able Child Africa has also been working with CST since 2015 to run an inclusive education programme across Tanzania called 'Take All My Friends to School'. In 2017, Able Child Africa and CST launched a scaled-up version of this project entitled "Take All My Friends to School: increasing the access, quantity and quality of inclusive education". This 4-year project funded by Comic Relief uses learning from our child-to-child model and aims to increase the access and quality of inclusive primary education within 8 Government primary schools across Mbeya. In our third year of implementation, the project has successfully enrolled 104 children with disabilities across 8 schools bringing the total to 304, with 78% of our target enrolment reached. This year 32 Master Trainers (MTs) and 260 class teachers have been supported through advanced inclusive education training and CST were awarded with a national award for 'Outstanding Impact in Disability Rights' for their work on this project. Top up funding from the James Tudor Foundation for the programme allowed us to support 20 additional children with disabilities across 4 schools to undergo medical assessments to diagnose their disabilities and identify their support needs for assistive/learning devices.

#### **KENYA: Action Network for the Disabled (ANDY)**

Able Child Africa and ANDY have been in partnership since 2009. ANDY is a national Disabled Persons Organisation (DPO) and was founded by and for youth with disabilities in Kenya. Its mission is to advance and advocate for equal opportunities and they are dedicated to achieving equality, inclusion and empowerment for children and youth with disabilities. This year we have had a successful year of fundraising with ANDY and have secured support for 3 new projects.

In November of this year Able Child Africa and ANDY were successful in securing a 3-year grant from Comic Relief as part of the 'Ready Steady Go' portfolio. This project will improve access to quality inclusive early childhood education for children with disabilities aged 4-6 in Nairobi, through developing effective early years identification systems and building the capacity of key early childhood development gatekeepers. The project will also design and implement an innovative inclusive play programme to sustainably address barriers to their inclusion. This project started in February this year but has experienced delays in delivery following COVID-19.

We have also been successful in obtaining funding for 2 smaller innovation projects. The first funded by Laureus Foundation through their Innovation Fund, seeks to pilot a disability inclusive sexual and reproductive health rights (SRHR) sports programme for 60 girls with disabilities to learn about relationships, consent and safeguarding in a non-judgemental and inclusive space. The second funded by the British & Foreign School Society will improve the access and quality of inclusive education in 3 primary schools. The project is implementing a new screening tool for children with disabilities who, through failure to be identified, are out of school or failing to achieve in school. The tool will implement the Washington Group Questions, evidenced to be a more effective method in identifying multiple disability types. Both these projects have experienced modifications due to COVID-19.

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With funding from the Commonwealth Foundation, we began delivery of a project in 2017 strengthening the capacity of child-focused Civil Society Organisations (CSOs) in Kenya, to realise the rights of children and young people with disabilities. Now in its third year and having formed a coalition of members to give voice to civil society and consolidate learnings across the sector, there are now 49 members collectively advocating for the rights of children of disabilities at county and national level. This year, all CSOs received further training in effective advocacy approaches, implementation of the Sustainable Development Goals (SDG) and tools to ensure people with disabilities are included in decision-making. Following this training, which used government officials as facilitators, the implementation of the coalition's national advocacy strategy and public campaign is well underway. As an example, in one County (Machakos), coalition members joined forces to advocate for a bill to be passed that states all new construction and building work should include an accessibility audit and make provisions for infrastructure adaptations to ensure people with disabilities can access all buildings. The bill was successfully passed into law in August 2019.



#### **KENYA: 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 environment where most children live in homes without proper sanitation or electricity. For the last two years, we have been working with Little Rock specifically, to refine their financial and operational management. Upon completion of this work and following 13 successful years of working in formal partnership, the end of this year saw us close our long-term formal partnership and move to a more informal network approach. This move is something both partners believe will enable us to continue to work together utilising Little Rock's expertise in inclusive early childhood development whilst also supporting them to pursue their own direction as the organisation matures and grows.

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### 3.3 Capacity Building

Building the capacity of our local partners is a core part of the work we deliver and central to our impact strategy. It is a distinct objective in our strategy and outlines a commitment to provide focused and measured organisational development support to each of the organisations we work with. We only work with organisations where both parties feel they can add value to each other, and we ensure that a willingness to take part in this reciprocal capacity building is considered in the selection of new partners.

***Objective 2: Build the capacity of a network of African-led disability organisations, both individually and collectively, to maximise the impact and sustainability of their work***

We use our bespoke Partnership Health Tool that we have designed to give partner organisations the opportunity to identify areas of capacity building on different aspects of their work including governance, finance, fundraising, programmes and advocacy, as well as providing a mechanism through which we can assess the health of prospective new partners. This tool was used in January this year during our in-country visits to potential partners in Malawi and Zambia.

Using this tool, we have developed and delivered focused training and staff workshops for our partners alongside in-country support. We recognise that we are not always best placed to provide the specialised support and expertise that our partners need. We work with our Senior Management Team, Board of Trustees and African Advisory Council, as well as seeking external expertise to offer focused mentoring and training to partner staff in areas jointly identified.

This year we have recognised the value in effectively tracking the capacity building work we do and have worked with partners to develop a monitoring tool that will allow us to assess and measure the impact of our capacity building work. This tool will set objectives, targets, and timelines for the delivery of capacity building training and mentoring. The tool has been designed alongside our Partner Director Group and African Advisory Council and will be rolled out next year in line with (and annexed to) our new 5-year partnership agreements.

In Uganda we have continued to support USDC to develop monitoring, evaluation and learning (MEL) tools and procedures, for organisational impact measurement. On a visit in October this year, the Head of Programmes worked with the Programmes Team to identify indicators that could be used at project and organisational level to better enable this type of analysis. Work also began on an organisational impact framework that USDC can take forward.

In Kenya, we have been working with Little Rock to identify their short and long-term organisational priorities and develop a multi-year strategic plan for growth so they can map the next stage of their journey. We have also been working with ANDY to strengthen their full cost recovery approach when applying for restricted funds. During the development of our new Comic Relief grant we worked with the Finance Team and the CEO to deepen ANDY's understanding on international expectations of staff and overhead costs in large restricted grants. ANDY have also provided in-country training on effective advocacy and lobbying approaches for our partner UWEZO in Rwanda through a visit in January this year.

In Tanzania, we have continued working with Child Support Tanzania (CST) on 2 main priorities. Firstly, we have been working to improve their organisational financial management including the development of an annual budget and management accounts. This work has been supported by a Trustee on the Resources Sub-Committee who has been providing regular mentoring to the CST Finance Officer and CEO.

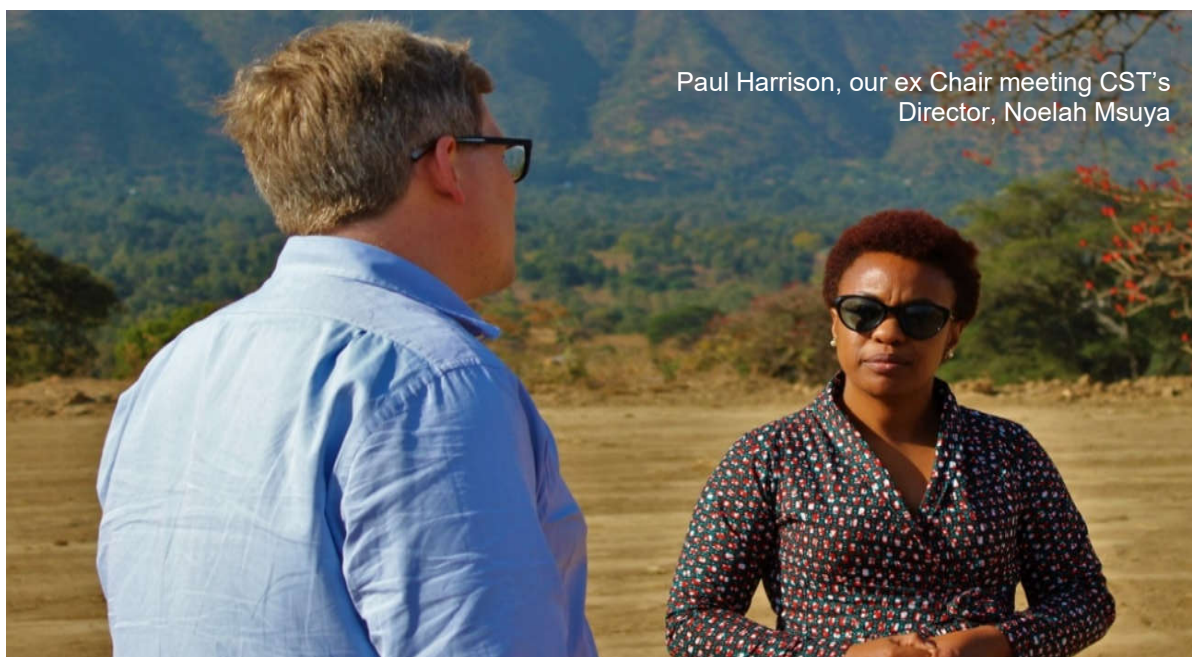
## Able Child Africa

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Secondly, our Chair and CEO visited CST in July of this year and provided in-country governance support running a workshop on strategy development and identifying organisational priorities.



In Rwanda, trainings for UWEZO staff have been delivered by Rwandan experts, our partner Action Network for the Disabled from Kenya and our own staff. All this work has focussed on ensuring young people with disabilities have the knowledge, skills and confidence to create sustainable change. UWEZO staff and their 'Youth with Disability Network' also received detailed training on disability inclusive safeguarding from the Able Child Africa Head of Programmes and Save the Children Rwanda. We also delivered a number of MEL workshops to the UWEZO programmes team and our Chair and CEO visited UWEZO in July of this year, providing in-country organisational planning and governance mentoring.

#### **3.4 Advocacy**

We are committed to raising awareness of the unique barriers that children with disabilities face and actively lobby for recognition of their rights and the funding associated with costing their inclusion. We believe our partners are best placed to lobby or advocate locally and seek to strengthen their capacity to influence change. As such we work primarily through our partners to advocate for the inclusion of children with disabilities in local policies, procedures and budgets. We stand alongside them to hold their Governments to account for their stated obligations and commitments as outlined in national charters, constitutions and international frameworks and ensure it is them, not Able Child Africa, who are recognised for projects that deliver local advocacy. We also work with partners to deliver local community level campaigns and awareness raising strategies to ensure children with disabilities grow up in supportive unprejudiced environments.

***Objective 3: Effect positive changes in the realisation of the rights of children with disabilities through strengthened policies, improved budgeting and expanded opportunities for child and youth participation.***

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This year, our partners have had some significant success in influencing and strengthening national level policies.

In Uganda, after a year-long consultation process, with USDC and Able Child Africa as key contributors, the Ministry of Education and Sports formally approved the 'National Learning Needs Identification Tool' and accompanying teacher's guide, where content came directly through our work funded by Ineke Feitz.

In Kenya, through our work funded by the Commonwealth Foundation, our partner ANDY has successfully managed to put themselves forward for the Sustainable Development Goals Committee in Kenya and is currently awaiting the next steps in the Voluntary National Review process, due to commence July 2020.

In Tanzania CST have continued to work with the Ministry of Education, Science and Technology to influence the delivery and financing of the National Inclusive Education Strategy. Through our work together CST has pre-approval for membership of TaWaSaNET, a powerful national WASH network of organisations to coordinate WASH policy. They have also been selected as a member of the East African Regional Education Learning Initiative (RELI) to provide advice and expertise on inclusive education public expenditure tracking.

In Rwanda, as our result of our work funded by UK Aid Direct there has been a notable improvement across government structures at every level in ensuring the inclusion of children with disabilities in the SDG delivery. This is testament to the project's strategy to find youth-led solutions for meaningful inclusion and to create mechanisms whereby young people with disabilities can communicate evidence of best practice to policy makers.

In the UK, we work to advocate for children with disabilities by providing training and facilitating workshops for mainstream organisations and donors on child-led disability inclusion. We believe that by influencing larger mainstream organisations with a wider reach across their projects, we create a cost-effective and efficient way of reaching larger numbers of children and their families.

This year we have focused on ensuring our voice and the voice of children with disabilities has been heard through various influential platforms. We were successfully voted in as a Co-Chair of the Bond Disability and Development Group and continue to sit on the Bond Child Rights Working Group Steering Group. In both roles we have ensured that intersectionality of childhood and disability is represented in statements, position papers and evidence given to policy makers on disability inclusive development. We have also been able to represent these views with the DFID disability team and Ministers such as Baroness Sugg.

We have also led the way this year in disability inclusive safeguarding. We are now co-chairing an Inclusive Safeguarding Task Group in the International Development and Disability Consortium and have been selected as one of 12 advisors to the DFID Safeguarding Resources and Support Hub. In these roles we have gained a reputation as a sector expert on disability inclusive safeguarding, which led to a grant from the DFID Resources and Support Hub to develop disability UK inclusive safeguarding Practitioner Guidelines to be launched in December 2020. Going forward we will seek to leverage these roles to ensure disability inclusive safeguarding becomes best practice and mainstreamed across all international development programming.

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#### **4. Financial Review**

We are proud that our work offers real value for money to our donors. Our expenditure on 'charitable activities' amounts to 88% 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.

##### **4.1 Income**

Able Child Africa's total income this year was £987,332 which represents a growth of 24% from the previous financial year. This is comprised of £559,562 in restricted funding (including grants) and £427,770 in unrestricted flexible funding.

The higher proportion of income (57%) for the financial year was restricted through grants from institutional donors and corporate partnerships with Aberdeen Charitable Foundation. This year saw our restricted income levels stay approximately the same as the previous year, which shows increased stability from our more significant growth the year before. Our largest institutional projects this year were funded with thanks to Comic Relief, Jersey Overseas Aid (JOA), Department for International Development (DFID) and the Commonwealth Foundation - see note 4 for more details.

Unrestricted income amounted to 43% of total income, which is just over a 100% growth. This is largely down to a large legacy of £173,000 that was donated from the Estate of Jean Guthman. Additional income was comprised of income raised from individual donors, including our Friends of Able Child Africa regular giving programme; through unrestricted corporate support from TXF, Cargill Financial Services Europe Ltd, American Century Investments and PenCarrie; at our annual gala fundraising event and in sponsorship raised by runners in the Virgin London Marathon.

##### **4.2 Expenditure**

Total expenditure this year was £774,937 which is almost identical to the previous financial year. Restricted expenditure totalled £516,989, which was spent delivering projects to benefit children with disabilities in Africa; these are detailed in note 6.

Expenditure on charitable activities amounts to 88p 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, 12p 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 the 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.

##### **4.3 Going Concern**

The Trustees reaffirm that Able Child Africa is a going concern, indicated both by the financial review contained here as well as forecasting for the next 12-months.

## **Able Child Africa**

### **Report of the Trustees**

#### **For the year ended 31 March 2020**

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The current COVID-19 pandemic is likely to have a profound impact on the global economy, and we are not immune to the financial impact. With a strong pipeline of unrestricted funding sourced through large scale events such as the London Marathon or our own Annual Gala, we are forecasting a significant reduction in our ability to bring in unrestricted funds for the next financial year due to their cancellation. We are however fortunate to have ended March 2020 with a healthy reserves position, and over 6-months of unrestricted reserves. This strong financial position alongside the early and decisive changes that were made to reduce expenditure during the first 5-months of 2020/21 means we are in a good position to navigate the current period and maintain a healthy level of reserves above £125k, albeit while still expecting a drawdown of approximately £100k by the end of the year. To balance this, we will look to maximise income from current sources this year, such as through our individual and corporate giving streams and use this time to diversify funding and balance out our reliance on events.

#### **4.4 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 voluntary interns Elliot Dadey, Jodie Goffe, Elisabetta Giustino. We would like to thank Latham & Watkins for providing us with pro-bono legal support for GDPR compliance over the course of the year. We are also grateful for the in-kind design support we received from lirth Design.

#### **4.5 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.

#### **4.6 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.

At the start of 2019/20 we set an unrestricted reserve target of £60,000. Our reserves policy was revised during the year, at which time, the Trustees made the decision to move away from the 'risk-based approach' that was currently in use. The new reserves policy, refined in September 2019 and to come in effect from April 2020, states that the organisation should hold a minimum of 3-months of unrestricted expenditure, with a medium to long-term aim to reach a 6-months reserve target. Based on the 2020/2021 budget this would indicate a 3-months reserve target of £70k and a 6-months target of £140k. This short-term target would increase however, if the cashflow risk necessitates a reserve target of greater than 3-months expenditure. This decision is overseen by the Resources Sub-Committee.

With the securement of the large legacy donation during the year however, we were able to reach and surpass our longer-term aim, and at the end of this year we are carrying forward unrestricted reserves of £225,113. The Board have therefore decided that we should look to maintain a 6-months reserve figure if possible, though this is dependent on the significance of the impact of COVID-19 and subsequent global financial implications.

### **5. Risk management statement**

The Trustees have overall responsibility for ensuring that Able Child Africa has the appropriate systems of control in place, financial and otherwise. Through the implementation of the Strategic Risk Register, the Trustees interrogate and proactively seek to reduce, eliminate or mitigate risks. The major risks to which Able Child Africa is exposed to are identified by the senior management team and nominated Board members and reviewed by all Trustees at each quarterly Board meeting.

## **Able Child Africa**

### **Report of the Trustees**

#### **For the year ended 31 March 2020**

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The Trustees remain satisfied that current 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.

At present the Trustees consider the most significant risks are financial sustainability caused by COVID-19, child safeguarding or data protection non-compliance. The Trustees also consider unexpected shortfall in income that would prevent the organisation from delivering its existing commitments. These main risks, together with agreed mitigation strategies, are summarised below.

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

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 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.

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 over half a 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 COVID-19 climate, risk to income, both restricted and unrestricted is high. At present we have a strong unrestricted reserves position, with over 6-months reserves at March 2020. This will be used to manage a controlled unrestricted deficit in 2020/21, to navigate the immediate financial shortfall and give us time to strategically plan to balance expenditure for subsequent years to ensure we are not operating a deficit. We also envisage a potentially significant impact in the level of restricted funding available for future years following the COVID-19 crisis and other changes in the sector, a situation which is being closely monitored and mapped.

#### **5.2 Risk of compliance in the implementation of projects by our partners**

Able Child Africa's strategy and theory of change both clearly describe 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 partners, particularly where we are 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; and having in place overarching Partnership Agreements and Funding Agreements in relation to each secured grant.

We also conduct multiple in-person visits each year to check compliance of grants and improve systems. Our ability to do this has been affected by the current travel restrictions due to COVID-19, with UK staff not able to travel to Africa– a scenario we envisage to last for at least a year.



## **Able Child Africa**

### **Report of the Trustees**

#### **For the year ended 31 March 2020**

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Even without these in-person checks, the controls and systems in place are robust and work to mitigate risk. 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 Able Child Africa'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.

#### **5.3 Risk of safeguarding incident causing harm to one or more of the vulnerable people we work with**

As an organisation working with some of the world's most vulnerable children and young people Able Child Africa understands the importance of our role in their safeguarding. As a partner-led organisation we also understand the threat of an incident involving our or our partner's staff, volunteers, or Trustees during delivery of a funded project, staff or Trustee visits or other associated activities. While we do everything in our power to minimise the risk, we accept that due to the nature of our work, there is an increased likelihood of the witnessing or reporting of abuse and we aim to deal with this risk in an honest and transparent way that puts the child or vulnerable adult at the centre of any action. This risk is increased, as during any crisis like COVID-19.

We have a detailed and robust Safeguarding Policy and procedures that outlines the measures in place to reduce a safeguarding incident that affects a child or vulnerable adult; and to appropriately act on any reported incident or suspicion of abuse. We have robust recruitment processes, with DBS checks on all staff, Trustees and interns upon appointment. All our staff are trained in safeguarding with regular team workshops where staff can discuss thoughts and facilitate learning. We have recruited a safeguarding professional onto the Board as the nominated lead. While our policies and procedures are strong, we are currently undergoing a full review and update of our systems to ensure they not only fit for purpose, but best practice.

#### **5.4 Risk of ineffective management of staff, volunteers, supporters' and/or beneficiaries' personal data**

As a small organisation with limited resource to cover IT infrastructure, we understand the potential risks of ineffective IT systems or a cyber security attack that leads to a potential data breach (this risk is increased while we work remotely during the current extended period). As part of the GDPR regulations, Able Child Africa has improved its IT policies, systems and infrastructure to better ensure that individual's data held by Able Child Africa is consensual, relevant for its purpose and secure. We have revised data protection and confidentiality policies to bring them up to date with GDPR and ensured their effective implementation across the organisation. We have developed new IT usage and security policies and procedures to provide effective guidelines to staff on using IT and people's data within the organisation. We have developed a data register outlining the data we collect, the purpose for collecting it and where it is stored. Staff have received data protection training pre- and post-GDPR implementation and we have updated our data retention policies and developed Privacy Notices for all stakeholders to the organisation, including staff and Trustees. These Privacy Notices are currently undergoing external review by a specialist law firm to ensure we are fully GDPR compliant and to ensure more effective management of all our data.

## **Able Child Africa**

### **Report of the Trustees**

#### **For the year ended 31 March 2020**

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##### **5.5 Risk of loss of business continuity through unexpected sudden departure of key members of the team**

The success of Able Child Africa's results and impact lies with its small and extremely dedicated staff team. The unplanned and sudden loss or departure of staff therefore places a risk to our ability to operate efficiently, particularly given the size of the team. To mitigate this, we have taken a number of steps both to improve staff retention and to ensure institutional knowledge loss is reduced. Over the course of this year, we have placed an emphasis on staff wellbeing and organisational culture to improve staff retention and provide an attractive and supportive environment for staff. To protect institutional knowledge, we have built processes into our new CRM system and have started to implement a change in culture to document the organisational knowledge away from individual staff members. We have revised and updated our Business Continuity Policy this year to improve our oversight of the risk.

##### **5.6 Risk to Able Child Africa staff or volunteer safety during travel**

Although Able Child Africa does not currently 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 and volunteers 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 Head of Programmes undertakes an internal risk assessment, documents travel plans and movements and provides a travel briefing. Staff and volunteers 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 this year, with a new Travel Safety and Security Policy developed following an internal review.

Due to the risks of COVID-19, staff are currently on a travel ban, with all work travel ceased from March 2020 until travel is deemed safe.

#### **6. Plans for future periods**

Following another year of growth, we are fully committed to continue our work alongside partner organisations in Africa as well the aspiration to independently contribute to and influence inclusive development through advocacy and training.

2020/21 was earmarked as an exciting year of growth with the proposed expansion to new countries with new partners. While this growth is still planned in our delivery activities, following the progression of the COVID-19 pandemic in the UK, Africa and across the world, it will also be a year of containment, minimising expenditure here in the UK, controlling any potential losses and ensuring the organisation is in a strong position to continue our operations in future years.

We are into the second year of our three-year Operational Plan with the following agreed priorities for the coming year, across our five operational streams.

##### **6.1 Impact and influence**

2020/21 will mark a significant period of growth for Able Child Africa as we take our first steps out of East Africa and expand to new countries with new partners. We are expected to add two new partners in the upcoming year, one in Malawi and one in Zambia. This will allow us to reach many more of the most vulnerable children across Africa and spread our network of support into Southern Africa. We already have over £600k worth of grant funding secured for 2020/21, with many new and exciting projects to go alongside our existing funded work, but we are all too aware of the impending impact of Covid-19 on this and future funding.

## **Able Child Africa**

### **Report of the Trustees**

#### **For the year ended 31 March 2020**

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During a global crisis it is inevitably the poorest and most marginalised will suffer the most. Our role in raising the voice of children with disabilities will be as important as ever. It is vital that the requirements of children with disability and the progress that has been made over the last 30 years is not lost through COVID-19. We will therefore continue to advocate for the inclusion of children with disabilities in local policies, procedures and budgets both here in the UK and alongside our partner in Africa.

We want to build on the expertise we have developed, particularly in the area of inclusive safeguarding, as we continue to position ourselves as experts in our field. We have already shown that we add value to large mainstream organisations, and we want to continue to show that we add value across the disability and development sector, but also more widely. We will therefore continue our strategy to position ourselves as thought leaders on the issues surrounding children with disabilities, particularly around inclusive safeguarding through our work with DFID and Save the Children, and with the International Disability and Development Consortium (IDDC). This positioning will be vital if we are able to advocate for the inclusion of children and young people with disabilities.

#### **6.2 Finance and fundraising**

A significant growth in our unrestricted income in 2019/20 has left us with a positive end of year position and able to deal with the impact of COVID-19 and the impending financial downturn. Our expected fundraising activities are likely to be severely affected or cancelled in 2020 meaning we will have to turn to alternative sources of income. We already secured a Radio 4 appeal, through which we secured £19k of generous donations from the Radio 4 listeners in June. This we hope will not only bring extra funds but also raise our public profile. Focus will also turn to individual and corporate donors to diversify our funding sources and make up the shortfall caused by the loss of the London Marathon and most likely our Annual Gala. We have already brought in a new fundraising role within the team to drive that change, with the expectation that in a worst case scenario we are still predicting to end the year with over £125k of unrestricted reserves and in a strong position to continue our growth in the following year.

#### **6.3 People and organisation**

In terms of our staff and operations, the focus for 2020/21 will be on managing the organisation through a time of stress both personally and professionally due to the impact of COVID-19. As an organisation that cares about the wellbeing of our employees, we want to spend considerable time and thought in protecting our employees as best as possible through this period and coming out the other side stronger. Beyond that, the operational focus will be on reviewing and refining both our Data Protection and Safeguarding sets of policies and procedures, using internal and external expertise. We will continue our utilisation of our CRM systems to improve our data management, implementing our organisational impact framework onto Salesforce to allow us to demonstrate our impact across key identified outcomes across all our projects.

#### **6.4 Strategy and governance**

The upcoming focus for the year ahead will be on improving the voice of both people with disabilities and people from Africa (or African diaspora) within our strategic decision-making bodies. A key part of this will be to recruit new Trustees onto our Board either from African heritage or who are based in Africa and can bring the local understanding and context into our governance structures. We also want to improve the utilisation of our current African Advisory Council, as well as engage Youth Ambassadors here in the UK to ensure the voice of children and young people is strong within our UK advocacy work.

## Able Child Africa

### Report of the Trustees

**For the year ended 31 March 2020**

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#### **Statement of responsibilities of the Trustees**

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 affairs of the charity and of the income and expenditure of the charity for that period. 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK 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.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 total number of such guarantees at 31 March 2020 was eight. 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 re-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 19 September 2020 and signed on their behalf by



James Sellars - Chair

## **Independent auditors' report**

### **To the members of Able Child Africa**

#### **Able Child Africa**

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#### **Opinion**

We have audited the financial statements of Able Child Africa (the 'charity') for the year ended 31 March 2020 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2020 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.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **Independent auditors' report**

### **To the members of Able Child Africa**

#### **Able Child Africa**

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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following matters in relation to which 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 obtained all the information and explanations necessary for the purposes of our audit.

#### **Responsibilities of the Trustees**

As explained more fully in the Trustees' responsibilities statement set out in the Trustees' report, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## Independent auditors' report

To the members of Able Child Africa

### Able Child Africa

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#### Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### Use of our report

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's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 29 SEPTEMBER 2020

**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

**Able Child Africa**

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

**For the year ended 31 March 2020**

	Note	Restricted £	Unrestricted £	2020 Total £	2019 Total £
<b>Income from:</b>					
Donations	3	1,506	409,142	<b>410,648</b>	200,410
Charitable activities	4	558,056	14,952	<b>573,008</b>	585,477
Other trading income	5	-	3,355	<b>3,355</b>	7,399
Investments		-	321	<b>321</b>	211
<b>Total income</b>		<u>559,562</u>	<u>427,770</u>	<u><b>987,332</b></u>	<u>793,497</u>
<b>Expenditure on:</b>					
Raising funds		-	89,255	<b>89,255</b>	91,825
Charitable activities		<u>516,989</u>	<u>168,693</u>	<u><b>685,682</b></u>	<u>681,641</u>
<b>Total expenditure</b>	6	<u>516,989</u>	<u>257,948</u>	<u><b>774,937</b></u>	<u>773,466</u>
<b>Net income / (expenditure) and net movement in funds</b>	8	42,573	169,822	<b>212,395</b>	20,031
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>311,006</u>	<u>55,291</u>	<u><b>366,297</b></u>	<u>346,266</u>
<b>Total funds carried forward</b>		<u><u>353,579</u></u>	<u><u>225,113</u></u>	<u><u><b>578,692</b></u></u>	<u><u>366,297</u></u>

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.



**Able Child Africa**

**Balance sheet**

**As at 31 March 2020**

	Note	£	2020 £	2019 £
<b>Fixed assets</b>				
Tangible assets	11		<u>7,185</u>	<u>8,894</u>
<b>Current assets</b>				
Debtors	12	<b>205,795</b>		232,532
Cash at bank and in hand		<b>382,603</b>		<u>137,301</u>
		<b>588,398</b>		369,833
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	13	<b>(16,891)</b>		<u>(12,430)</u>
<b>Net current assets</b>			<u>571,507</u>	<u>357,403</u>
<b>Net assets</b>	14		<u><b>578,692</b></u>	<u>366,297</u>
<b>Funds</b>	15			
Restricted funds			<b>353,579</b>	311,006
Unrestricted funds				
General funds			<u>225,113</u>	<u>55,291</u>
<b>Total charity funds</b>			<u><b>578,692</b></u>	<u>366,297</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 19 September 2020 and signed on their behalf by



James Sellars - Chair

**Able Child Africa**

**Statement of cash flows**

**For the year ended 31 March 2020**

	<b>2020</b>	2019
	<b>£</b>	£
<b>Cash used in operating activities:</b>		
Net movement in funds	<b>212,395</b>	20,031
Adjustments for:		
Depreciation charges	<b>5,316</b>	4,439
Dividends, interest and rents from investments	<b>(321)</b>	(211)
Decrease / (increase) in debtors	<b>26,737</b>	(73,380)
Increase / (decrease) in creditors	<b>4,461</b>	1,864
	<b><u>248,588</u></b>	<b><u>(47,257)</u></b>
<b>Cash flows from investing activities:</b>		
Dividends, interest and rents from investments	<b>321</b>	211
Purchase of tangible fixed assets	<b>(3,607)</b>	(12,341)
	<b><u>(3,286)</u></b>	<b><u>(12,130)</u></b>
<b>Decrease in cash and cash equivalents in the year</b>	<b>245,302</b>	(59,387)
Cash and cash equivalents at the beginning of the year	<b><u>137,301</u></b>	<u>196,688</u>
<b>Cash and cash equivalents at the end of the year</b>	<b><u><u>382,603</u></u></b>	<b><u><u>137,301</u></u></b>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

## Able Child Africa

### Notes to the financial statements

#### For the year ended 31 March 2020

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#### 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.

Able Child Africa 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 COVID-19 pandemic is likely to have a profound impact on the global economy, and may in turn affect the charity. The Trustees have considered the impact of this issue on the charity's current and future financial position. The charity holds unrestricted, general reserves of £225,113 and a cash balance of £382,603. The Trustees consider that the charity has sufficient unrestricted reserves and cash flow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved and intends to use these funds to manage a controlled unrestricted deficit in 2020/21 to navigate the immediate financial shortfall and give us time to strategically plan to balance expenditure for subsequent years to ensure we are not operating a deficit. The Trustees are closely monitoring the impact of the COVID-19 pandemic on the level of restricted funding available for future years following the crisis and will be putting in place measures to protect the charity.

##### c) 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of provision of earned income, sales, and consultancy is deferred until criteria for income recognition are met.

## **Able Child Africa**

### **Notes to the financial statements**

**For the year ended 31 March 2020**

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#### **1. Accounting policies (continued)**

##### **d) 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.

##### **e) 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.

##### **f) 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.

##### **g) 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 Able Child Africa works in order to deliver the charity's objectives. Able Child Africa 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 Able Child Africa 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.

## Able Child Africa

### Notes to the financial statements

For the year ended 31 March 2020

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#### 1. Accounting policies (continued)

##### h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of staff numbers, as follows:

	2020	2019
Raising funds	12%	16%
Charitable activities	88%	84%

##### i) 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:

Computers, database and website	3 years straight line
Furniture and fittings	5 years straight line

Items of equipment are capitalised where the purchase price exceeds £500.

##### j) 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.

##### k) 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.

##### l) 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.

##### m) Financial instruments

The charitable company 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.

##### n) 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.

## Able Child Africa

### Notes to the financial statements

For the year ended 31 March 2020

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#### 1. Accounting policies (continued)

##### o) 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.

##### p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note 1(i).

#### 2. Statement of financial activities: prior period comparatives

	Restricted	Unrestricted	2019 Total
	£	£	£
<b>Income from:</b>			
Donations	-	200,410	<b>200,410</b>
Charitable activities	581,977	3,500	<b>585,477</b>
Other trading income	-	7,399	<b>7,399</b>
Investments	-	211	<b>211</b>
<b>Total income</b>	<b>581,977</b>	<b>211,520</b>	<b>793,497</b>
<b>Expenditure on:</b>			
Raising funds	-	91,825	<b>91,825</b>
Charitable activities	538,331	143,310	<b>681,641</b>
<b>Total expenditure</b>	<b>538,331</b>	<b>235,135</b>	<b>773,466</b>
<b>Net income / (expenditure) and net movement in funds</b>	<b>43,646</b>	<b>(23,615)</b>	<b>20,031</b>

## Able Child Africa

### Notes to the financial statements

For the year ended 31 March 2020

#### 3. Income from donations

	Restricted £	Unrestricted £	2020 Total £
Sponsored challenge events	-	64,798	<b>64,798</b>
Fundraising events and community	-	70,908	<b>70,908</b>
Legacy income	-	183,500	<b>183,500</b>
Individual donors	1,506	33,726	<b>35,232</b>
Corporate donors	-	48,030	<b>48,030</b>
Gifts in kind	-	8,180	<b>8,180</b>
<b>Total</b>	<b>1,506</b>	<b>409,142</b>	<b>410,648</b>

Gifts in kind received during the year relate the provision of prizes for the gala dinner and to I.T and marketing consulting services.

#### Prior period comparative

	Restricted £	Unrestricted £	2019 Total £
Sponsored challenge events	-	69,811	<b>69,811</b>
Fundraising events and community	-	46,959	<b>46,959</b>
Individual donors	-	35,507	<b>35,507</b>
Corporate donors	-	48,133	<b>48,133</b>
<b>Total</b>	<b>-</b>	<b>200,410</b>	<b>200,410</b>

#### 4. Income from charitable activities

	Restricted £	Unrestricted £	2020 Total £
<i>Grants &gt; £10,000:</i>			
Comic Relief	253,606	-	<b>253,606</b>
Department for International Development	92,890	-	<b>92,890</b>
Jersey Overseas Aid Commission	65,305	-	<b>65,305</b>
Aberdeen Asset Management Charitable Foundation	55,292	-	<b>55,292</b>
The Commonwealth Foundation	26,761	-	<b>26,761</b>
The British & Foreign School Society	14,921	-	<b>14,921</b>
Network for Social Change	14,569	-	<b>14,569</b>
American Century Investments	-	13,952	<b>13,952</b>
Aletheia	11,450	-	<b>11,450</b>
Smaller grants	23,262	1,000	<b>24,262</b>
<b>Total</b>	<b>558,056</b>	<b>14,952</b>	<b>573,008</b>

## Able Child Africa

### Notes to the financial statements

For the year ended 31 March 2020

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#### 4. Income from charitable activities (continued)

##### Prior period comparative

	Restricted £	Unrestricted £	2019 Total £
<i>Grants &gt; £10,000:</i>			
Comic Relief	263,374	-	<b>263,374</b>
Department for International Development	89,931	-	<b>89,931</b>
Jersey Overseas Aid Commission	68,567	-	<b>68,567</b>
Euromoney Institutional Investor PLC	56,000	-	<b>56,000</b>
Aberdeen Asset Management Charitable Foundation	45,807	-	<b>45,807</b>
The Commonwealth Foundation	29,258	-	<b>29,258</b>
Smaller grants	<u>29,040</u>	<u>3,500</u>	<u><b>32,540</b></u>
<b>Total</b>	<u><u>581,977</u></u>	<u><u>3,500</u></u>	<u><u><b>585,477</b></u></u>

#### Government grants

The charitable company receives government grants, defined as funding from DFID and Jersey Overseas Aid Commission to fund charitable activities. The total value of such grants in the period ending 31 March 2020 was £158,195 (2019: £163,498). There are no unfulfilled conditions or contingencies attaching to these grants in the current or prior year.

#### 5. Other trading income

	Restricted £	Unrestricted £	2020 Total £	2019 Total £
Sales income	<u>-</u>	<u>3,355</u>	<u><b>3,355</b></u>	<u>7,399</u>

All other trading income in the prior year was unrestricted.



**Able Child Africa**

**Notes to the financial statements**

**For the year ended 31 March 2020**

**6. Total expenditure**

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Grants payable (note 7)	-	378,020	-	<b>378,020</b>
Staff costs (note 9)	36,887	202,537	33,779	<b>273,203</b>
Non-salaried personnel	-	1,211	4,492	<b>5,703</b>
Running costs	-	-	46,957	<b>46,957</b>
Fundraising and events	41,541	-	-	<b>41,541</b>
Governance	-	-	6,519	<b>6,519</b>
Programmes and operations	-	22,994	-	<b>22,994</b>
<b>Sub-total</b>	<b>78,428</b>	<b>604,762</b>	<b>91,747</b>	<b>774,937</b>
Allocation of support and governance costs	10,827	80,920	(91,747)	-
<b>Total</b>	<b>89,255</b>	<b>685,682</b>	<b>-</b>	<b>774,937</b>
<b>Prior period comparative</b>				
	Raising funds £	Charitable activities £	Support and governance costs £	2019 Total £
Grants payable (note 7)	-	360,524	-	<b>360,524</b>
Staff costs (note 9)	43,830	200,025	34,936	<b>278,791</b>
Non-salaried personnel	-	5,022	16,951	<b>21,973</b>
Running costs	-	-	37,761	<b>37,761</b>
Fundraising and events	32,328	-	-	<b>32,328</b>
Governance	-	-	8,089	<b>8,089</b>
Programmes and operations	-	34,000	-	<b>34,000</b>
<b>Sub-total</b>	<b>76,158</b>	<b>599,571</b>	<b>97,737</b>	<b>773,466</b>
Allocation of support and governance costs	15,667	82,070	(97,737)	-
<b>Total</b>	<b>91,825</b>	<b>681,641</b>	<b>-</b>	<b>773,466</b>

## Able Child Africa

### Notes to the financial statements

#### For the year ended 31 March 2020

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#### 7. Grants payable to institutions

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

	<b>2020</b>	2019
	£	£
Action Network for Disabled Youth (ANDY)	<b>24,466</b>	60,979
Little Rock Inclusive ECD Centre	<b>23,586</b>	23,091
Uganda Society for Disabled Children (USDC)	<b>100,398</b>	50,398
Child Support Tanzania (CST)	<b>118,398</b>	143,049
UWEZO Youth Empowerment	<b>110,527</b>	79,123
Article 25	<b>645</b>	3,884
<b>Total</b>	<b><u>378,020</u></b>	<b><u>360,524</u></b>

#### 8. Net movement in funds

This is stated after charging:

	<b>2020</b>	2019
	£	£
Depreciation	<b>5,316</b>	4,439
Trustees' remuneration	<b>Nil</b>	Nil
Trustees' reimbursed expenses	<b>186</b>	173
Auditors' remuneration:		
▪ Statutory audit	<b>4,440</b>	4,200
▪ Other services	<b>300</b>	300
	<b><u>300</u></b>	<b><u>300</u></b>

One Trustee received reimbursed expenses of £186 relating to travel to board meetings (2019: £173, one Trustee).

## Able Child Africa

### Notes to the financial statements

#### For the year ended 31 March 2020

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#### 9. Staff costs and numbers

Staff costs were as follows:

	<b>2020</b>	2019
	<b>£</b>	£
Salaries and wages	<b>243,444</b>	248,909
Social security costs	<b>20,265</b>	20,818
Pension costs	<b>7,669</b>	6,859
Other staff costs	<b>1,825</b>	2,205
<b>Total</b>	<b><u>273,203</u></b>	<b><u>278,791</u></b>

One employee earned between £60,000 and £70,000 during the year (2019: nil).

The key management personnel of the charitable company comprise the Trustees and the CEO. The total employee benefits of the key management personnel, including gross salary, employer national insurance contributions and employer pension contributions were £73,463 (2019: £67,745).

	<b>2020</b>	2019
	<b>No.</b>	No.
Average head count	<b><u>8.25</u></b>	<b><u>8.42</u></b>

#### 10. Taxation

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

**Able Child Africa**

**Notes to the financial statements**

**For the year ended 31 March 2020**

**11. Tangible fixed assets**

	<b>Computers, database and website £</b>	<b>Furniture and fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2019	14,253	666	<b>14,919</b>
Additions in year	<u>3,607</u>	<u>-</u>	<u><b>3,607</b></u>
At 31 March 2020	<u>17,860</u>	<u>666</u>	<u><b>18,526</b></u>
<b>Depreciation</b>			
At 1 April 2019	5,359	666	<b>6,025</b>
Charge for the year	<u>5,316</u>	<u>-</u>	<u><b>5,316</b></u>
At 31 March 2020	<u>10,675</u>	<u>666</u>	<u><b>11,341</b></u>
<b>Net book value At 31 March 2020</b>	<u><u><b>7,185</b></u></u>	<u><u><b>-</b></u></u>	<u><u><b>7,185</b></u></u>
At 31 March 2019	<u><u>8,894</u></u>	<u><u>-</u></u>	<u><u>8,894</u></u>

**12. Debtors**

	<b>2020 £</b>	2019 £
Transfers to partners	<b>132,680</b>	158,146
Accrued income	<b>49,808</b>	67,636
Prepayments	<b>16,557</b>	-
Other debtors	<u><b>6,750</b></u>	<u>6,750</u>
<b>Total</b>	<u><u><b>205,795</b></u></u>	<u><u>232,532</u></u>

**13. Creditors : amounts due within 1 year**

	<b>2020 £</b>	2019 £
Trade creditors	<b>3,478</b>	1,867
Accruals	<b>4,740</b>	4,500
Other taxation and social security	<b>7,375</b>	5,507
Other creditors	<u><b>1,298</b></u>	<u>556</u>
<b>Total</b>	<u><u><b>16,891</b></u></u>	<u><u>12,430</u></u>

**Able Child Africa**

**Notes to the financial statements**

**For the year ended 31 March 2020**

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**14. Analysis of net assets between funds**

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	7,185	<b>7,185</b>
Current assets	353,579	234,819	<b>588,398</b>
Current liabilities	-	(16,891)	<b>(16,891)</b>
<b>Net assets at 31 March 2020</b>	<b><u>353,579</u></b>	<b><u>225,113</u></b>	<b><u>578,692</u></b>

**Prior period comparative**

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	8,894	<b>8,894</b>
Current assets	311,006	58,827	<b>369,833</b>
Current liabilities	-	(12,430)	<b>(12,430)</b>
<b>Net assets at 31 March 2019</b>	<b><u>311,006</u></b>	<b><u>55,291</u></b>	<b><u>366,297</u></b>

**Able Child Africa**

**Notes to the financial statements**

**For the year ended 31 March 2020**

**15. Movements in funds**

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
<b>Restricted funds</b>					
Aberdeen Asset Management Charitable Foundation	51,108	56,748	(47,395)	-	<b>60,461</b>
Aletheia Foundation	-	11,450	(7,572)	-	<b>3,878</b>
The British and Foreign Schools Society	-	14,921	(3,371)	-	<b>11,550</b>
Comic Relief – Ready, Steady, Go	-	43,493	(9,082)	-	<b>34,411</b>
Comic Relief – Sports for Change	(4,552)	4,552	-	-	-
Comic Relief – Take All My Friends to School	88,051	102,750	(113,474)	-	<b>77,327</b>
Comic Relief – Promoting Inclusive Education	69,362	102,811	(98,594)	-	<b>73,579</b>
The Commonwealth Foundation	25,713	26,761	(30,205)	-	<b>22,269</b>
Child Support Tanzania (CST) – Other	10	5,643	(3,644)	-	<b>2,009</b>
Department for International Development	16,813	75,177	(84,785)	-	<b>7,205</b>
Department for International Development -Safeguarding	-	17,713	(7,210)	-	<b>10,503</b>
Euromoney Institutional Investor PLC	18,043	-	(18,043)	-	-
Ineke Feitz	10,069	-	(10,069)	-	-
Jersey Overseas Aid Commission	28,840	65,305	(63,043)	-	<b>31,102</b>
Laureus Foundation	-	6,672	(1,606)	-	<b>5,066</b>
Little Rock Inclusive ECD Centre – Other	-	6,000	(6,000)	-	-
The Marr-Munning Trust	7,549	-	(7,549)	-	-
Network for Social Change	-	14,569	(2,823)	-	<b>11,746</b>
UWEZO Youth Empowerment – Other	-	4,997	(2,524)	-	<b>2,473</b>
<b>Total restricted funds</b>	<u>311,006</u>	<u>559,562</u>	<u>(516,989)</u>	-	<u><b>353,579</b></u>
<b>Unrestricted funds</b>					
General funds	<u>55,291</u>	<u>427,770</u>	<u>(257,948)</u>	-	<u><b>225,113</b></u>
<b>Total unrestricted funds</b>	<u>55,291</u>	<u>427,770</u>	<u>(257,948)</u>	-	<u><b>225,113</b></u>
<b>Total funds</b>	<u><u>366,297</u></u>	<u><u>987,332</u></u>	<u><u>(774,937)</u></u>	-	<u><u><b>578,692</b></u></u>

**Able Child Africa**

**Notes to the financial statements**

**For the year ended 31 March 2020**

**15. Movements in funds (continued): prior period comparative**

	At 1 April 2018 £	Income £	Expenditure £	Transfers £	At 1 April 2019 £
<b>Restricted funds</b>					
Aberdeen Asset Management Charitable Foundation	44,247	45,807	(38,946)	-	<b>51,108</b>
American Century Investments	-	7,334	(7,334)	-	-
The British and Foreign Schools Society	11,678	-	(11,678)	-	-
Comic Relief – Sports for Change	14,340	40,966	(59,858)	-	<b>(4,552)</b>
Comic Relief – Take All My Friends to School	90,115	118,244	(120,308)	-	<b>88,051</b>
Comic Relief – Promoting Inclusive Education	36,542	104,164	(71,344)	-	<b>69,362</b>
The Commonwealth Foundation	24,250	29,258	(27,795)	-	<b>25,713</b>
Child Support Tanzania (CST) – Other	5,120	-	(5,110)	-	<b>10</b>
Department for International Development	-	89,931	(73,118)	-	<b>16,813</b>
Euromoney Institutional Investor PLC	477	50,000	(32,434)	-	<b>18,043</b>
Guernsey Overseas Aid and Development Commission	25,675	5,000	(30,675)	-	-
Ineke Feitz	6,566	8,365	(4,862)	-	<b>10,069</b>
Jersey Overseas Aid Commission	-	68,567	(39,727)	-	<b>28,840</b>
Little Rock Inclusive ECD Centre – Other	-	6,000	(6,000)	-	-
The Marr-Munning Trust	6,350	5,841	(4,642)	-	<b>7,549</b>
UWEZO Youth Empowerment – Other	2,000	2,500	(4,500)	-	-
<b>Total restricted funds</b>	<u>267,360</u>	<u>581,977</u>	<u>(538,331)</u>	<u>-</u>	<u><b>311,006</b></u>
<b>Unrestricted funds</b>					
General funds	<u>78,906</u>	<u>211,520</u>	<u>(235,135)</u>	<u>-</u>	<u><b>55,291</b></u>
<b>Total unrestricted funds</b>	<u>78,906</u>	<u>211,520</u>	<u>(235,135)</u>	<u>-</u>	<u><b>55,291</b></u>
<b>Total funds</b>	<u><u>346,266</u></u>	<u><u>793,497</u></u>	<u><u>(773,466)</u></u>	<u><u>-</u></u>	<u><u><b>366,297</b></u></u>

## Able Child Africa

### Notes to the financial statements

#### For the year ended 31 March 2020

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#### 15. Movements in funds (continued)

##### Purposes of restricted funds

###### *Aberdeen Asset Management Charitable Foundation*

This 3- year grant supports the second phase, larger development of CST's purpose-built, fully inclusive school site including architectural design, construction and school equipment. Capacity building support is also provided to CST in terms of strategic and business planning, training and capacity building as needed to transition to a larger profile, purpose-built school.

###### *Aletheia Foundation*

This 1-year project by the Aletheia Foundation and funded by Comic Relief project will support up to 8 young people living in Ayilo and Nyumanzi Refugee Settlement in Uganda to access education. The support is part of a grant from Comic Relief to the Aletheia Foundation who will remain the grant holder and responsible for the grant, including the submission of monitoring reports and financial reports to Comic Relief.

###### *The British and Foreign Schools Society*

This 1 year pilot funded by the British Foreign School Society will improve the access and quality of inclusive education in 3 primary schools by implementing a new early screening tool for children with disabilities who are either out of school or failing to achieve in school. The tool will implement the Washington Group Questions; thought to be a more practical and effective method to identify multiple disability types.

###### *Comic Relief – Ready, Steady, Go*

This 3-year grant supported by Comic Relief and implemented by our Kenyan partner, ANDY seeks to improve access to quality inclusive ECE for children with disabilities aged 4-6 in Nairobi, Kenya. This project will develop effective early identification systems, build the capacity of key ECD duty-bearers, and design an innovative Inclusive Play Programme to sustainably and holistically address barriers to their inclusion.

###### *Comic Relief – Sports for Change*

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

###### *Comic Relief – Take All My Friends to School*

This 4- 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.

###### *Comic Relief – Promoting Inclusive Education*

This 5-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 children with disabilities into 27 primary schools in Northern Uganda. The project also includes teacher training, community sensitisations, national advocacy and educational access & learning provisions to both the children and their schools.



**15. Movements in funds (continued)**

**Purposes of restricted funds**

*The Commonwealth Foundation*

This 3-year grant funded by Commonwealth facilitates a Coalition of 15 child-focused Civil Society Organisation and 20 Disabled Persons Organisations to jointly advocate for the rights of children with disabilities to raise the voice of civil society. Alongside training of officials and biannual Coalition strategy meetings, a public campaign led by the Coalition will raise awareness and encourage widespread advocacy to collectively push for the rights of children with disabilities to be fully recognised in policy development and implementation within the Kenyan Government.

*Child Support Tanzania (CST) – Other*

This consisted of several 1-year grants from the Eleanor Rathbone Trust, The Leggatt Trust & James Tudor. The grants provided top-up funding to support our inclusive education programme in Tanzania and ensured children with disabilities received medical assessments during the project lifecycle.

*Department for International Development*

This 3 year project funded through the UK Aid Direct Community Partnerships stream contributes to the SDG aspiration to ‘leave no one behind’ in Rwanda by empowering children and young people with disabilities to demand inclusion in the SDGs. This project will use a tested and new youth-led model whereby young PwD are trained to mentor CwD and are the main drivers for inclusion at community and government level. The project aims to find youth-led solutions for meaningful inclusion and creates mechanisms whereby disabled youth can communicate evidence of best practice to policy makers.

*Department for International Development -Safeguarding*

This 1-year project supported by the DFID Safeguarding Hub supports the development and design of disability inclusive safeguarding guidelines for development practitioners. The guidelines will be developed in consultation with youth with disabilities in Rwanda and in consultation with the wider sector. Funding included costs for sector-wide testing alongside the design and adaptation of the guidelines into accessible formats.

*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.

*Ineke Feitz*

This 2-year grant funded by the Ineke Feitz Foundation supports a project run by our partner USDC to develop a low-cost disability screening tool and teacher’s users guide to improve the identification process of children with disabilities who need professional medical assessments and assistive devices. The project seeks to facilitate sustainable access to healthcare services and equipment by training teachers to use the tool.

*Jersey Overseas Aid Commission*

This 3-year project funded by Jersey Overseas Aid aims to contribute to the government’s commitment to ‘leave no one behind’ through the advocacy for disability inclusive WASH policies and programmes for girls with disabilities in education. This multifaceted and youth-led project will identify out of schoolgirls with disabilities and train female youth with disability (YwD) mentors to design and implement a twofold peer to peer mentoring programme using child-friendly resources that they develop.

## Able Child Africa

### Notes to the financial statements

For the year ended 31 March 2020

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#### 15. Movements in funds (continued)

##### Purposes of restricted funds

###### *Laureus Foundation*

This 1-year pilot funded by the Laureus Foundation will pilot a disability inclusive sexual and reproductive health and rights sports programme in 2 schools for 60 girls with disabilities to learn about relationships, consent and safeguarding in a non-judgemental and interactive space. Support networks and governments will be engaged through disability inclusive support groups and child-led advocacy campaigns. Learnings will be shared with existing health and education actors to inform potential scale up for the promotion of disability inclusive sexual and reproductive health and rights for girls with disabilities.

###### *Little Rock Inclusive ECD Centre – Other*

This grant is an individual donation from a long-time supporter of the Little Rock ECD centre and contributes to the running and maintenance costs associated with the school bus which enables children with disabilities to reach school safely.

###### *The Marr-Munning Trust*

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

###### *Network for Social Change*

This 1-year project supported by the Network for Social Change will allow Able Child Africa to expand and deepen our work and reach in inclusive WASH programming for children with disabilities and enable us to better build the capacity of our partners in this area. The grant supports the development of training packages and resources that focus on the empowerment of girls with disabilities through inclusive sexual and reproductive health and WASH.

###### *UWEZO Youth Empowerment – Other*

This consisted of a 1-year grant from the Matrix Causes Fund. The grant provided top-up funding to support our WASH project and specifically provided funds for additional government engagement and advocacy training for the female WASH mentors.

#### 16. Operating lease commitments

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

	2020	2019
	£	£
Amount falling due:		
Within 1 year	27,000	27,000
Within 1 - 5 years	<u>18,000</u>	<u>45,000</u>
	<u><u>45,000</u></u>	<u><u>72,000</u></u>

#### 17. Related party transactions

During the year, 2 Trustees made donations to the charity totalling £2,590 (2019: £3,810 from 4 Trustees).