

# Annual Report and Financial Statements

For the year ended 31 December 2021





**Directors and Trustees**

Jason Haines | Chair; Senior Data Protection Officer  
 Andrew Townend | Treasurer; Senior Safeguarding Officer  
 Duncan Spencer | Trustee (retired on 16 June 2021)  
 Frances Cleland Bones | Trustee  
 Georgie Fienberg | Founder and Trustee  
 John Hickman | Chairman Emeritus, Trustee (retired on 16 June 2021)  
 Karim Dhalla | Trustee  
 Keith Stone | Trustee  
 Martin Ott | Trustee  
 Olivia Jenkins | Trustee

**Chief Executive Officer**

Charlie Hay

**Company Number**

07534096

**Registered Charity Number (England and Wales)**

1141028

**Registered Office**

21 Southampton Row, London, WC1B 5HA (as of 11 April 2022, the Registered Office is The Record Hall, 16-16A Baldwin's Gardens, London, EC1N 7RJ)

**Auditors**

**Sterling Partners,**  
 Grove House, 774-780 Wilmslow Road, Didsbury, Manchester, M20 2DR

**Bankers**

**Lloyds Bank**  
 106 Kilburn High Road, Kilburn, London, NW6 4HY

The Trustees of AfriKids Ltd. are pleased to present their Report together with the Financial Statements of the Charity for the year ended 31 December 2021.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Charity Governance Code**

The Trustees of AfriKids Ltd. adopt the Code centred around seven key principles to ensure that AfriKids and the Trustees develop high standards of governance. Enabling and supporting AfriKids' compliance with relevant legislation and regulation as well as promoting attitudes and a culture where all charitable activities work towards fulfilling the Charity's vision.

**FRONT COVER:** In September the Adolescent Sexual and Reproductive Health Rights (ASRHR) pilot project launched. This image is of one of the girls clubs where all members are empowered with an ASRHR education, counselling and guidance for both careers and personal issues.





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## Reflections from our Chair

### Jason Haines

2021 began with trepidation. We'd all been through a tough year and while a new vaccine brought hope, we continued to navigate the threat and disruption of the virus. At AfriKids, following the sudden loss of our dear Ghana Director, Nich Kumah, in October, two of his longest-serving staff took to the helm with a difficult task ahead. I commend and thank David and Linda who have shown remarkable leadership in their first year, rallying their team through an incredibly tough time, driving projects forward to support thousands of vulnerable children and paving the way for a much brighter road ahead.

The dawn of 2021 brought the launch of '1 Million Smiles' a new five year strategy for AfriKids, with bold ambition to reach more children than ever with our life-changing education, child protection and health projects. As always, we had taken a lot of time and care to speak to everyone concerned on the issues we deal with, from authorities to families and children, and our plans were largely shaped before the world was hit by Covid-19. Of course, this brought huge disruption to our communities, projects and funding, challenges which continued through 2021. We again saw a drop in our income, largely down to the absence of FCDO funding. Sadly this meant we were unable to launch major programmes in new districts, as planned. The kind support of private trusts, foundations and the general public has been the lifeline that has kept us going; making it possible for us to be there for families when they need us more than ever. If you supported us last year, you made the difference children were safer, healthier and kept learning. Thank you.

2022 will mark AfriKids' 20th anniversary and we have so much to celebrate. Our work plays a small but important part in global efforts to build a world where every child survives and thrives. This collective effort has achieved remarkable change – a contribution to our global society that is often underestimated. Yes, huge complex challenges remain, but vital change is happening and must continue. These gains are fragile and easily lost. We cannot afford to lose sight of how critical continued investment in international development is to building a secure and sustainable future. Ensuring every child is healthy, safe and learns is how we break cycles of poverty for good and ensure the next generation lead us into a brighter future for everyone.

To our staff, supporters, partners, volunteers, friends and allies, thank you for everything you do to help AfriKids, and to change our world for the better.

*Jason*



## Reflections from our Chief Executive

### Charlie Hay

Another challenging year! I could not be more proud or grateful to our staff and supporters for coming together again with smiles on their faces and a tireless dedication to the children who need us. While we were hugely disappointed that our plans for major new programmes in 2021 had to be postponed due to funding constraints, we maintained our commitment to spending 74p in every £1 on programmes and there's so much to be proud of.

We continued to provide a lifeline to thousands of families facing extreme hardship, including 276 families of children with disabilities. Through training, mentoring and affordable small loans, we supported them to build sustainable family businesses, ensuring they can keep their children healthy, safe and learning.

To help tackle the huge rise in teenage pregnancy while schools were closed, we launched a new project that is educating and empowering over 700 adolescent girls on their sexual and reproductive health and rights.

We continued to be active in communities across northern Ghana, promoting the importance of keeping children healthy, safe and learning. And were thrilled to be recognised by the World Literacy Foundation Awards for our Significant Contribution to Literacy in response to the pandemic. For poor families in northern Ghana, the Ghana government's admirable initiative of education through television programming was not a viable solution to keeping their children learning while schools were closed. Extra financial hardship meant many children were pulled into child labour and child marriage, at high risk of dropping out of school for good. So AfriKids' vast network of local partners and volunteers rallied to provide outdoor, socially-distanced classes and we partnered with Book Aid International to bring mobile libraries into rural communities, reaching 25,000 children.

Our latest three year "spirit child phenomenon" project came to end in 2021. We celebrated eradication of this harmful traditional belief with 40 more communities, bringing us to 58 communities to-date. 17 more traditional healers have now renounced harmful practices and joined our legion of 70+ "Right to Life Promoters"; now using their positions in the community to promote child rights and refer vulnerable children to support services. Speaking with them in September, they told me they now want to join AfriKids in taking this initiative nationwide as part of our new national advocacy work.

Our first project aimed at getting more girls into STEM was launched in July and we now have 500 girls in STEM clubs across 20 junior high schools. I saw this work in September and it blew me away. These clubs provide safe and supportive spaces with specially trained teachers and equipment where girls can discover a passion and talent for subjects previously reserved for boys. I have no doubt these girls will continue into STEM careers, blazing a trail and unlocking so much potential. This is just the beginning and we have plans to give many more girls opportunities in STEM education.

In 2022 we will be celebrating 20 years of AfriKids and I'm excited for what lies ahead. Thank you to our fundraisers who are working hard to recover our funding from the impacts of Covid-19 and get our five year plan back on track. We will be "catching up" by launching projects in three new districts, so that in 2025, we can celebrate more than 1 million more "big smiles on little faces". Huge thanks as always to the wonderful supporters of AfriKids. How ever you support us, you make a huge difference in making our work possible and together we are changing lives every day.



*Charlie*



**85p**

in every £1 has been  
spent on our programmes  
since 2002

# Income and expenditure summary

A summary of our income and expenditure for the year ended 31 December 2021. You can find more detail in our Financial Statements from [page 24](#) onwards.

## Income

Trusts and foundations

**£ 424,629 | 27%**

Individuals

**£ 413,934 | 27%**

Corporates

**£ 400,679 | 25%**

Government and public authorities

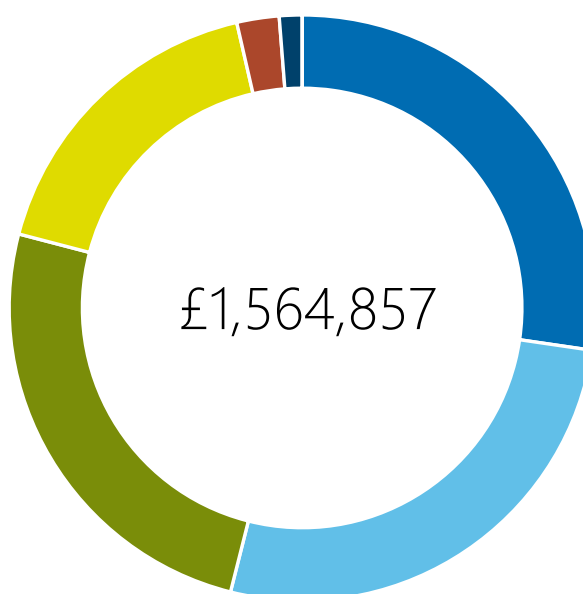
**£ 269,733 | 17%**

Other income

**£ 36,296 | 2%**

Events and community fundraising

**£ 19,486 | 1%**



## Expenditure

Programmes

**£ 1,135,240 | 75%**

Education

**£ 771,963 | 51%**

Child Protection

**£ 192,991 | 13%**

Health

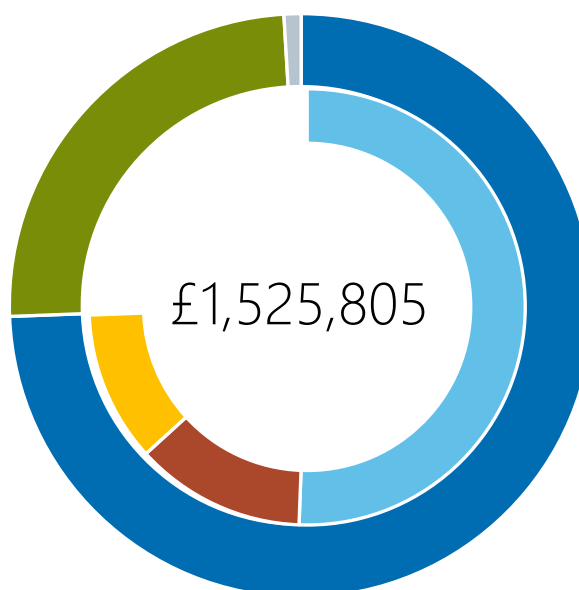
**£ 170,286 | 11%**

Fundraising

**£ 376,132 | 25%**

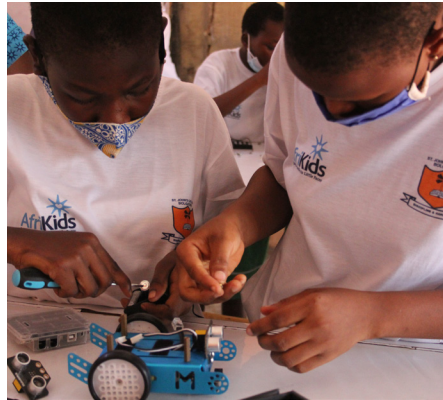
Governance

**£ 14,433 | <1%**



We are currently investing to strengthen and grow AfriKids, including increased investment in fundraising to help us reach more children. In 2021, we spent 75p in every £1 on our programmes, and invested 25p per £1 in raising funds, which has been especially challenging over the last few years. Overall since AfriKids was founded, we have spent 85p in every £1 on our life-changing programmes.





# Education

A quality education for the chance to escape poverty and secure a bright future





# 14,055

people directly supported by our education programmes in 2021 including:



## 500

junior high school pupils taught specialist science, technology, engineering and mathematics skills in extra curricular clubs



## 417

teachers' capacity developed to improve learning outcomes



## 703

children taught with specialist digital early years learning techniques



## 3,793

children living on the streets who had dropped out of school back in school



## 915

young people completed vocational training to become independent



## 4,827

children benefitting from improved school governance and community participation



# 2021 Education Highlights

## Tertiary education

Last year we continued to offer a vital lifeline to vulnerable young women pursuing tertiary education in teaching and nursing.

We provided loans to 110 women, and education support to an additional 20 students so they could continue with their education and work towards a brighter future free from poverty.

All of these young people will pay their loans back to AfriKids once they have started working in their chosen professions. Their repayments are recycled back into the project to support even more young people!

Over the course of the year we caught up with graduates who, thanks to your support, are now working as professionals in their chosen fields. The local team held one-to-one sessions with graduates over the phone and organised several virtual group meetings. The feedback received from these sessions has been incredibly positive, with graduates expressing their gratitude to AfriKids for keeping them connected as a group beyond their studies, on top of the initial support they received. The graduates are hoping to continue to form a larger alumni group which is a key part of keeping our projects sustainable.

## Early years education

2021 saw the end of the second phase of our programme, ensuring children in poor communities between the ages of three and six complete quality early years education.

During the project's three-year life cycle we worked with 40 kindergarten classrooms in 20 schools in the Upper West Region. We worked in partnership with the Tumu College of Education to improve pre-service teacher education, training kindergarten teachers in modern and effective early years teaching methods such as play-based and interactive learning. We helped to improve teaching methods by transforming classrooms to become more fun and play-based. We also delivered community advocacy initiatives which were crucial in promoting the importance of early years education.

As a result we saw:

- The promotion of pupils' individual needs and gender equity in class increase from 31% to 73%
- 88% of teachers were rated as effective by the end of the project, with 90% compliant with protocols
- 74% of kindergarten and lower primary pupils achieved proficiency against a project target of 65%

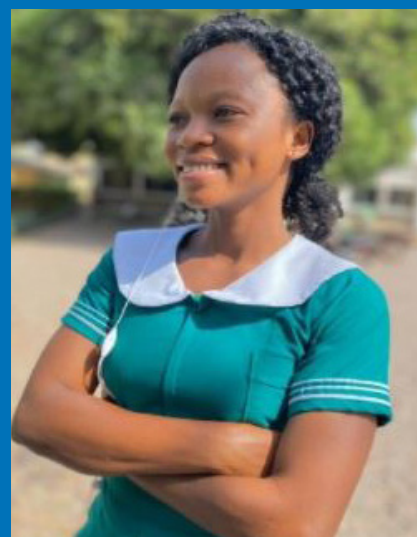
## Lives changed thanks to you

Sophia (pictured to the right) has dreamt of being a midwife for a long time; she worked hard and earned scholarships to support her secondary education while so many of her peers dropped out into child labour or early marriages. Her tertiary education was put at risk when her father became very ill and all the family's savings and finances had to go towards his treatment and surgery.

"At that point, I lost hope. Seeing my father lie in our house helpless and my mother devastated by the situation. **I felt at that moment that my dream of becoming a midwife was coming to an end. That was until a friend introduced me to AfriKids.**"

Provided with a loan for her fees, Sophia is now able to complete her studies.

"I am grateful to AfriKids for their support and I know it will go a long way to make me become a better version of myself in the future. At least my father in his sick bed will know his daughter can complete school successfully. **Thank you AfriKids for making me smile again.**"



## Breaking barriers with Science, Technology, Engineering and Mathematics (STEM) education for girls

Given that the funding challenges as a result of the pandemic had delayed the expansion of our work into a new district in northern Ghana in 2021, we decided to instead launch three smaller but very exciting pilot initiatives, one of which was a STEM education project for girls.

The project gives girls the opportunity to forge careers in STEM fields. We have set up STEM clubs with 500 girls in 20 schools. We hope this pilot will provide the evidence and foundation for us to scale this work up, creating opportunities for a generation of trailblazing young women!

To the right are examples of typical activities that the clubs provide.

### Bringing e-learning to northern Ghana

The second pilot was set up to test the effectiveness of e-learning in four primary schools with over 700 pupils. We provide tablets which aim to improve learning outcomes and provide digital skills for four to ten year olds.

Since the project was launched, we have already seen a 13.8% increase in average numeracy and literacy results.

In addition to providing tablets for their learning, we trained teachers and school staff in the integration of a learning app called 'One Billion' into their school curricula, and have run some introductory lessons with the children. 'One Billion' develops educational software which helps with reading and numeracy in a child's own language. This is a great opportunity to get this pioneering software into the hands of children all around the world.

Before the introduction of tablets, the average attendance rate for target pupils was 80%, increasing to 86% following the introduction of the tablets. So far, according to teachers and head teachers, the attendance of both teachers and students has increased compared to the same period the previous year.

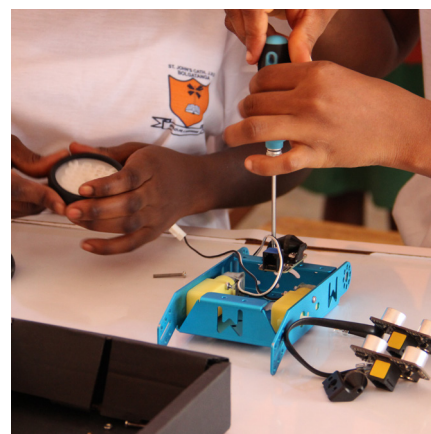
Project stakeholders are also reporting that children are far more enthusiastic about going to school, with parents stating that since the pilot program began, their children have woken up considerably earlier than they used to and have expressed a desire to be on time for school. Because of this, the punctuality of children has significantly improved. Children are also considerably more enthusiastic about using their parents' smart phones and exploring their phones for learning!



Chemistry - working together to desalinate water using evaporation. [Click here](#) to see a video.



Structural engineering - working together in teams to build strong columns. The winning team's structure supported 96 textbooks!



Robotics - working in pairs to build remote-controlled robots.



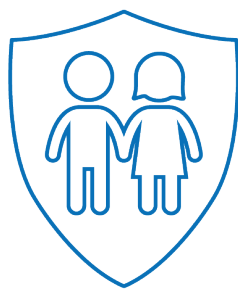


# Child Protection

Safety, nurture, and protection from harm







# 4,418

people directly supported by our child protection programmes in 2021 including:



## 2,227

children attended Child Rights Clubs and became empowered by learning about their rights



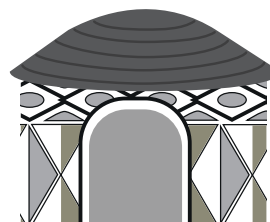
## 172

teachers and educational professionals trained to mainstream adolescent sexual reproductive and health rights



## 1,053

children and family members living with disabilities supported with specialist care



## 87

children living on the streets given a safe home, trained in employable skills or supported to return to school.



## 17

traditional leaders and chiefs openly declared an end to spirit child practices



## 770

girls educated on their sexual reproductive healthcare and Rights and how to exercise their voice, choice and control

# 2021 Child Protection Highlights

## The Spirit Child Phenomenon

The goal of this pioneering and life-saving work is to end harmful traditional beliefs and practices associated with the widespread belief in “spirit children”, putting children with disabilities at huge risk of abuse.

2022 marks our 20th anniversary and is cause for reflection and celebration of our successes, particularly when it comes to this area of work. With two decades of experience, we are now achieving change faster than ever before. It took us ten years to end harmful practices against “spirit children” in the first seven communities we worked with. In 2021, we celebrated this being achieved with forty communities in just three years!

Thanks to your support, we can do so much more over the next 20 years and help Ghana become a beacon for child rights within our lifetime.

With this amazing achievement, the most recent phase of this work wound down in 2021 and so much of the year was focused on monitoring and evaluation. In particular, the project team are overjoyed with how impactful our radio discussions have been to improve key knowledge on disabilities. During the peak of COVID-19, the project team relied on the radio to educate community members on spirit child practices, and they have now been able to reach communities that they were unable to visit in person during the pandemic. It was their unanimous feedback that radio sessions were extremely effective and reached a large number of communities.

During our review sessions with 19 communities and traditional authorities, 98% of participants strongly agreed that there is no way that spirit child practices will recur in their communities.

The Chiefs, Queen Mothers, and Elders of communities (the traditional authorities we worked with) showed exceptional knowledge of the local child’s rights environment, as well as demonstrating concerted action to sustain the ban of infanticide:

- They used a watchdog committee system to monitor the actions of community members and the treatment of children with disabilities
- They laid down a process for how cases of maltreatment or abuse of children are reported to wider authorities
- Queen mothers have led women’s groups in peer education on disability issues, as well as organising how to support the mothers of children with disabilities
- There have also been instances of financial support from community leaders to families of children with disabilities when needed

## Lives changed thanks to you

Akolgo (pictured above) was once a “concoction man” in his community, a traditional herbalist called to determine whether a child could be a “spirit child”. He inherited the position from his father who had passed away. It was his role as a concoction man that helped to ensure his family’s livelihood.

Through AfriKids’ intervention, Akolgo was given a new role as a ‘Right to Life Promoter’, becoming a voice for vulnerable children in his community, now understanding the risks to children perceived to be “spirit children” and directing vulnerable families to AfriKids.

Akolgo has also been supported by us to take up a new vocation as a carpenter, and is now fully qualified! He makes chairs, benches, tables, as well as doing roofing of buildings in his community. Recently teaming up with a friend to complete these jobs, he is able to roof a single room at a cost of GHS£150.00 (approx. GBP £18.75). This is a great permanent livelihood for him, learning skills that will continue to support him well into the future.



## Helping families improve their livelihoods to meet their children's needs and protect their rights

With 62% of people in northern Ghana living in poverty, financial hardship is one of the main threats to children being healthy, safe and in school. AfriKids has been providing microfinance and small business skills training for years to help rural women lift themselves out of poverty and independently meet their children's needs. Our Family Livelihood Support Programme currently supports 4,000 women!

We recently launched the "Village Savings and Loans Association" (VSLA) model. The VSLA approach allows women like Dorcas (pictured right), to pool their savings, support each other's businesses with affordable loans, and share greater profits to support their families and communities. Dorcas' soap business is thriving and she now employs 6 other women.

2021 also saw the start of electronic disbursement of loans, which has been very successful in the current climate, as it enables the team to quickly disburse loans to women to avoid price hikes.

The project goes beyond direct disbursement of loans however, and during 2021, three training centres were established in Bongo, Pusunamongo and Sawla. These centres will be able to host training for 25, 35 and 40 women.

We've seen that the most popular training is in soap-making and business management. Trainings in leadership and book-keeping are also extremely successful in supporting enterprising women to take their businesses further than what an ordinary loan can allow.

Lives changed thanks to you



[Click here](#) to see a video of Dorcas who is a member of one of the VSLA groups.



**Above left:** one of the VSLA groups meetings where the members report back on their business, pool their savings, disburse loans and further develop their business management skills | **Above right:** the record keeping of all group members' savings and loans





# Health

Good health and well-being to live life to the full

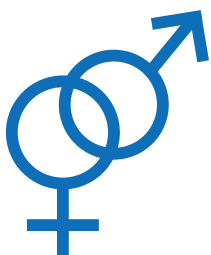




# 34,010

people directly supported by our health programmes in 2021 including:

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## 820

young people empowered to exercise their voice, choice and control on sexual reproductive rights and healthcare



## 32,695

cases of quality and reliable health care provided at AfriKids Medical Centre



## 9

schools made accessible for children with disabilities



## 276

families supported with specialist care to support children with disabilities



## 2021 Health Highlights

### Improving the quality of life for children with disabilities

Our physiotherapy centres for children living with disabilities are back in full swing after previous Covid-19 closures, delivering their life-changing physiotherapy to children with cerebral palsy. The children, many of whom were previously thought to be “spirit children”, receive therapy and massages to ease pain and stimulate nerve development, while being supported to sit, stand and do neck control exercises for their mobility.

*In 2021 we were thrilled to see a significant improvement in the mobility of 92% of the children supported!*

Some children are now able to turn their bodies, to reach out for objects while sitting, and some are beginning to stand and walk – all activities the children couldn't previously do. In recent months, our team worked closely with a local orthopaedics centre to fit one child with new artificial legs and another with customised shoes and crutches. These tailored assistive devices will greatly aid their movement and school activities.

Tailor made “assistive devices” are a simple but life-changing solution, helping children with disabilities sit and stand independently. Made from recycled paper and card, a chair and standing support is made for each child and can be the difference of their parent being able to work and rest, with the child safely supported.

At AfriKids, we are always looking to drive systemic change so that communities are able to have the means, motive, and opportunity to institute the changes they want to see. On top of the amazing direct work with these highly vulnerable children, we have been working with their mothers and families. More recently, mothers received training in soap production to give them new skills and to encourage them to form businesses, as soap making is both lucrative and flexible. This activity has taken on a far greater importance due to the importance of soap in this Covid-19 era. At the end of the training, participants were able to produce seven different kinds of soap!

We always strive to ensure our projects are sustainable - in this project we want to ensure mothers of children with cerebral palsy have improved livelihoods to better care for their children's complex needs. AfriKids has worked with the Ghana Health Service to offer training to 30 midwives and public health nurses on identifying and treating cerebral palsy's symptoms.

These health workers have committed to:

- Including disability issues and health education at community Durbars and other gatherings
- Educating expectant mothers what to look out for
- Intensifying home visits to children with mobility issues
- Educating colleagues and health volunteers on cerebral palsy
- Conducting thorough assessment of babies after delivery
- Ensuring early referrals of suspected cerebral palsy cases to the appropriate authorities
- Partnering with other organisations to find holistic support for children with cerebral palsy

### Lives changed thanks to you

Since attending one of AfriKids' disability clinics, Firdous' (pictured below with her mother, Margaret) physical disability has improved; she has learned to walk (in fact she likes to play chase as you can see in [this video!](#)) and will be going to school. Margaret has also been supported with training in soap-making and now runs a successful small business that employs other women locally.





### Saving lives at the Pears Mother & Babies Centre

Sister Jane, one of the first local heroes AfriKids worked with, heads up the work of Operation Smiles which supports babies who are at risk of losing their lives. The Pears Mothers & Babies Centre at the heart of the project takes in babies in need of urgent nutrition, healthcare and shelter. Every child is accompanied by a care-giver, either their mother or often a family member who receives child care training and support during their six month stay at the centre. Sister Jane provides support for both the baby and their care-giver to ensure that they will be properly provided for after leaving the centre.

[Sister Jane and her team have re-integrated 53 children into their rightful families with the help of the Department of Social Welfare.](#)

These children were all from young mothers who needed support with food and other basic items as well as urgent help with their health needs.

Unfortunately, the project encountered some great difficulties in 2021. We routinely visit children who we formerly supported to check in with them and their carers. Regrettably around ten of the children had contracted malaria. These children were taken to their community's health facilities and they were thankfully treated and safely discharged. This was the largest peak of malaria cases that the project had ever seen. Sister Jane distributed urgent antimalarial drugs and mosquito nets for all the families affected.

As ever, AfriKids seeks to drive systemic change with our projects, to ensure the benefits of project survive far beyond its lifespan. So, in partnership with Ghana Education Service (GES), particularly the regional Girl Child coordinator, we were able to deliver reproductive health education for teenagers. Teenage mothers are at great risk of birth complications and often represent the majority of cases that Sister Jane sees. The Savannah Region, where the project takes place, has identified and recorded over 198,000 teenage girls who have dropped out of school due to pregnancies or early/forced marriage.

The regional Girl Child coordinator remarked: "We are fortunate to have Operation Smiles as an organisation to fight for the right of the girl child at our door steps, doing everything possible to bring back the girl child to the classroom".



## Looking forward

In 2022, we will be celebrating our 20<sup>th</sup> anniversary! We will be marking the occasion with impact reports, stories and events, check our website for more details.

We will be working hard to get our five year plan back on track by launching our education, child protection and health programmes in three more districts of northern Ghana. These projects will be working with thousands of stakeholders to ensure more children - especially the most marginalised - receive a quality basic education, are educated and empowered on their rights, are protected from harm, have access to quality healthcare and are supported to fulfil their potential.

Other projects will include our Young Entrepreneurs Programme, safe homes for children at risk, and our Family Livelihood Support Programme helping families lift themselves out of poverty.

We will also move forward with our plans for national advocacy - sharing what we have learned over the last 20 years and the evidence we have generated on locally-led solutions that can be scaled up and replicated for wider impact. We will work with more partners including strategic funders in the UK, Ghana and around the world and more NGO delivery partners, where together we can make a bigger impact.

With the help of our supporters, we've achieved incredible things over the last 20 years and together, there's so much more we can do. We hope you join us for the journey!



# Governance

## Definitions

### **AfriKids Limited / AfriKids Ltd. / AfriKids UK**

the charity registered in England and Wales that fundraises for and supports AfriKids Ghana, and the organisation which this document reviews

### **AfriKids Ghana**

an independent Ghanaian Non-Governmental Organisation which delivers child rights and community development projects in Ghana

### **AfriKids**

the partnership between AfriKids Limited and AfriKids Ghana - this term is used when referring to shared ideals, achievements and aspirations

### **Audit, Risk and Assurance Committee**

the Audit, Risk and Assurance Committee (ARAC) is a sub-committee of the UK Board of Trustees of AfriKids UK. ARAC support the Board and the AfriKids UK Chief Executive in their responsibilities for ensuring the adequacy of risk management, internal controls and governance arrangements and that AfriKids' funds are used efficiently and effectively according to the Charity's vision and mission. The Committee will continually review the comprehensiveness of assurances for the Board and CEO and review the reliability and integrity of those assurances.

## Structure

AfriKids Ltd. is a company limited by guarantee and a charity registered in England and Wales with the Charity Commission. It is governed by Articles of Association.

AfriKids Ltd. was incorporated on the 17 February 2011 and gained charitable status on the 24 March 2011. AfriKids was previously registered as a charitable trust (Registered Charity Number 1093624, registered 30 August 2002), though the trust was dissolved following incorporation of the Charity as a limited company.

"AfriKids" generally refers to the partnership between AfriKids Limited and AfriKids Ghana, two legally independent organisations, run by different management teams and governed by different boards of Trustees, but who work in very close partnership towards a shared mission. AfriKids UK, (now AfriKids Ltd.) was registered as a UK charity in 2002 to support a number of small, locally-run projects in northern Ghana. In 2005, this relationship was formalised with the establishment of AfriKids Ghana, an independent NGO registered in Ghana which manages all of the projects that AfriKids supports.

# Financial Review

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The results from the 2021 financial year reflect continued financial stability at the charity, with funds held and incoming adequately covering projects and operations whilst ensuring adequate reserves are maintained.

The Trustees are reporting a drop in income year on year of 7%. Income dropped by £115,141 to £1,564,857 (2020: £1,679,998). Although this drop is not in line with expectations set at the start of 2021, it is in line with the revised forecast made during the year.

Expenditure remained at similar levels to the prior year, with the slight decreases seen down to lower support costs. Overall spend decreased by 2% (£24,941) to £1,525,805 (2020: £1,550,746) with spend on charitable activities decreasing by 1% (£11,691) to £1,149,673 (2020: £1,161,364). Spend on fundraising activities in the UK office decreased by 3% (£13,250) to £376,132 (2020: £389,382).

The impact on unrestricted funds was to increase the funds available at the end of the year to £1,021,434 (2020: £681,756). These funds less the reserve (see below) are intended to cover expenditure in the early part of the following year, when income is lower, along with the launch of new projects in line with strategy.

## Reserves

The trustees' policy is that the balance of reserves held by AfriKids should be no less than £200,000 which equates to around three months of the organisation's running costs and one monthly transfer to AfriKids Ghana. The trustees believe this level of reserves will provide short term financial stability and allow time to secure alternative sources of funding, in the event of a significant drop in income.

During the period, reserves, which form part of unrestricted funds in the balance sheet were maintained at £200,000, in line with the organisation's policy.



## Trustees

The directors of the charitable company are its Trustees for the purpose of Charity law and the members of the company limited by guarantee. Throughout this report they are collectively referred to as the Trustees.

The following individuals served as Trustees during the period:

<b>Chair &amp; Senior Data Protection Officer</b>	Jason Haines
<b>Treasurer, Senior Safeguarding Officer &amp; Chair of ARAC</b>	Andrew Townend
<b>Trustee</b>	Duncan Spencer (retired on 16 June 2021)
<b>Trustee &amp; Member of ARAC</b>	Frances Cleland Bones
<b>Founder &amp; Trustee</b>	Georgie Fienberg
<b>Trustee &amp; Chairman Emeritus</b>	John Hickman (retired on 16 June 2021)
<b>Trustee &amp; Member of ARAC</b>	Karim Dhalla
<b>Trustee &amp; Chair of the AfriKids Development Board</b>	Keith Stone
<b>Trustee</b>	Martin Ott
<b>Trustee &amp; Member of ARAC</b>	Olivia Jenkins

All Trustees served for the full year unless otherwise indicated above.

The Trustees meet at least once per quarter to review the activities and direction of the Charity. The day-to-day running of the Charity is delegated to the Chief Executive Officer, who manages a staff team. Individual Trustees maintain an active interest and participation in many of the projects, which is an important part of ensuring the direction and spirit of the Charity stays true to its original vision, aims and objectives.

## Recruitment and appointment of new Trustees

Trustees are appointed through public recruitment, and are recruited up to a maximum of three terms. Each term is three years.

## Related parties

Details of transactions with related parties are given in note 16 to these accounts.

## Pay policy for senior staff

All staff are paid in accordance with a salary scale which is reviewed each year. Benchmarking is performed every five years.

## Risk Management

The Trustees and ARAC regularly review the risks the Charity faces, and are satisfied that adequate systems are in place to mitigate the Charity's exposure to major risks where possible.

Cashflow risk is mitigated by monthly review of the funding pipeline for the following twelve months.

AfriKids' Organisational Risk Register is updated and reviewed by the Board of Trustees and the Audit, Risk and Assurance Committee. It is available for public distribution on request.

## Public Benefit

AfriKids Ltd. gives regard to the Charity Commission's guidance on public benefit. AfriKids Limited's public benefit is experienced mainly in northern Ghana, aiming to reach more than 100,000 people directly benefit from AfriKids' programmes every year, and many more benefit from the indirect impact of these interventions.

# Statement of Trustees' Responsibilities

The Trustees (who are also directors of AfriKids 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 (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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

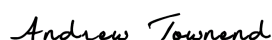
- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the Trustees, having made enquiries of fellow directors and the company's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

This report was approved by the Board of Trustees of AfriKids Ltd., as signed and dated below.



**Jason Haines**

Chair, Board of Trustees, AfriKids Ltd.



**Andrew Townend**

Treasurer, Board of Trustees, AfriKids Ltd.

# Independent Auditors' Report to the Trustees

## Opinion

We have audited the financial statements of Afrikids Limited (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 charitable company's affairs as at 31 December 2021 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The Trustees are responsible for the other information. The other information comprises the information the Annual Report, other than the financial statements and our Report of the Auditors 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

### Opinions 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the Trustees were not entitled to take advantage of the small companies exemption from the requirements to prepare a Strategic Report or in preparing the Report of the Trustees.

### Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditors' 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 a Report of the Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- results of our enquiries of management, internal audit and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the entities' documentation of their

policies and procedures relating to:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team including significant component audit teams and involving relevant internal specialists, including tax, valuations, pensions and IT specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the entity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, Listing Rules, UK Corporate Governance Code and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the entities' ability to operate or to avoid a material penalty.

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 Report of the Auditors.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Said Seyed-Mokhtassi*

Date: 05-07-2022

Mir Seyed Mokhtassi BSc FCA CTA (Senior Statutory Auditor)  
for and on behalf of Sterling Partners Limited  
Chartered Accountants  
Statutory Auditors

2nd Floor, Grove House  
774-780 Wilmslow Road  
Didsbury  
Manchester  
Greater Manchester  
M20 2DR

# Statement of Financial Activities

(incorporating the Income and Expenditure Account) for the year to 31 December 2021

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
	Note						
<b>Income</b>							
Donations and legacies	2	1,187,157	341,404	1,528,561	896,300	724,224	1,620,524
Investment income	3	71	-	71	253	-	253
Other income	4	36,225	-	36,225	59,221	-	59,221
<b>Total income</b>		<b>1,223,453</b>	<b>341,404</b>	<b>1,564,857</b>	955,774	724,224	1,679,998
<b>Expenditure</b>							
Charitable activities	5	492,842	656,831	1,149,673	81,764	1,079,600	1,161,364
Cost of fundraising	6	376,132	-	376,132	389,382	-	389,382
<b>Total expenditure</b>		<b>868,974</b>	<b>656,831</b>	<b>1,525,805</b>	471,146	1,079,600	1,550,746
<b>Net income/(expenditure) before transfers</b>		<b>354,479</b>	<b>(315,427)</b>	<b>39,052</b>	484,628	(355,376)	129,252
<b>Gross transfers between funds</b>	14	<b>(14,801)</b>	<b>14,801</b>	<b>-</b>	(461,518)	461,518	-
<b>Net income / (expenditure) in year and net movement in funds for the year</b>	9	<b>339,678</b>	<b>(300,626)</b>	<b>39,052</b>	23,110	106,142	129,252
<b>Total funds brought forward</b>		<b>681,756</b>	<b>359,555</b>	<b>1,041,311</b>	658,646	253,413	912,059
<b>Total funds carried forward</b>	14	<b>1,021,434</b>	<b>58,929</b>	<b>1,080,363</b>	681,756	359,555	1,041,311

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

# Balance Sheet

as at 31 December 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible Assets	10	6,504	6,674
<b>Total fixed assets</b>		<b>6,504</b>	6,674
<b>Current assets</b>			
Debtors	11	76,934	41,018
Cash at bank and in hand		1,010,556	1,008,137
<b>Total current assets</b>		<b>1,087,490</b>	1,049,155
<b>Current liabilities</b>			
<b>Creditors: amounts falling due within one year</b>	12	<b>(13,631)</b>	(14,518)
<b>Net current assets</b>		<b>1,073,859</b>	1,034,637
<b>Total assets less current liabilities</b>		<b>1,080,363</b>	1,041,311
<b>The funds of the charity</b>			
Restricted Funds		58,929	359,555
Unrestricted Funds		1,021,434	681,756
<b>Total funds</b>	14,15	<b>1,080,363</b>	1,041,311

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard 102 SORP (effective) January 2019.

Approved by the Board on 8 June 2022 and signed and dated on their behalf below:

*Jason Haines*

Jason Haines  
Chair, Board of Trustees, AfriKids Ltd.

*Andrew Townend*

Andrew Townend  
Treasurer, Board of Trustees, AfriKids Ltd.



# Statement of Cash Flows

## for the year to 31 December 2021

		2021	2020
	Note	£	£
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>	<b>20</b>	<b>3,513</b>	114,466
<b>Cash flows from investing activities:</b>			
Interest income		71	253
Purchase of tangible fixed assets		(1,165)	(4,460)
<b>Net cash provided by (used in) investing activities</b>		<b>(1,094)</b>	(4,207)
<b>Increase (decrease) in cash and cash equivalents in the year</b>		<b>2,419</b>	110,259
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>1,008,137</b>	897,878
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>1,010,556</b>	1,008,137

# Notes to the Accounts

for the year ending 31 December 2021

## 1. Principal accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

### (a) Basis of accounting and preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in sterling (£) which is also the functional currency for the company.

The financial statements are prepared under the historical cost convention, modified to include certain items at fair value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The address of the principal office is given on the information on page 3 of this Trustee Report (financial statements). The nature of the charity's operations and principal activities are set out on pages 8-25.

### (b) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

### (c) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required. The transition date was 1 January 2015.

The transition to FRS102 has had no impact on the fund balances.

### (d) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from 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 donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or

the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Interest income is recognised using the effective interest method.

**(e) Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred, and includes any VAT which cannot be recovered by the charity.

(i) Expenditure on Charitable activities comprises those costs incurred on projects undertaken in pursuance of the charitable aims of the company.

(ii) Fund raising incorporates the salaries, direct expenditure and overhead costs of the staff who undertake fundraising work.

(iii) Governance costs are those costs incurred in the management of the charity's assets, organisation and compliance functions.

(iv) Support costs are those costs incurred by the company in support of its main charitable activities and projects. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.

(v) The value of services provided by volunteers has not been included in these accounts.

**(f) Fund accounting**

(i) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

(ii) Restricted funds are subject to specific conditions imposed by the donor as to how they may be used.

**(g) Tangible fixed assets and depreciation**

Tangible fixed assets costing over £500 (including any incidental expenses of acquisition) are capitalised. Depreciation is provided at rates calculated to write off the cost on a reducing balance basis over their expected useful economic life. The rate of depreciation is 20% per annum for all assets.

**(h) 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.

**(i) Foreign Currency**

Foreign currency is purchased in on a monthly basis for electronic transfer to Ghana, valued at the spot rate. Forward contracts may also be taken out where the exchange rate is favourable and these are drawn down over the course of the financial year at the contract rate such that all funds are completely drawn down by the end of the year.

**(j) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**(k) Creditors and provisions**

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.

**(l) Operating leases**

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

**(m) Taxation**

The company is a registered charity and is therefore entitled to the exemptions from corporation tax afforded by section 505 of the Income and Corporation Taxes Act 1988. Accordingly, there is no corporation tax charge in these financial statements.

**(n) Judgements and key sources of estimation uncertainty**

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

**Useful economic lives of tangible assets**

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 9 for the carrying amount of the tangible fixed assets, and note 1(g) for the useful economic lives for each class of assets.

**Gifts in kind**

Where possible the donor of the service is asked to provide details of the rate that they would charge for the service provided to the charity free of charge. Where this information is not provided, the estimated market rate based on other providers of this service is used.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.



## 2. Voluntary income

	2021 £	2020 £
Grants	694,362	1,029,619
Donations	834,199	590,905
	<b>1,528,561</b>	<b>1,620,524</b>

Total voluntary income for the year was £1,518,561 (2020: £1,620,524) of which £322,534 (2020: £724,224) was restricted and £1,195,527 (2020: £896,300) was unrestricted.

<b>Gifts in Kind</b>	2021 £	2020 £
Fundraising & marketing services	-	10,350
Legal services	-	-
Consultancy	-	5,900
Goods	-	8,740
	-	24,990

During the year the charity did not receive any material in-kind goods or services.

### Government funding

Voluntary income also includes a grant from the UK Government's Foreign, Commonwealth and Development Office (FCDO), formerly the Department for International Development; £196,668 (2020: £269,733) for the Opening Doors to Schools 2 project with associated UK support costs.

## 3. Investment income

All of the charity's investment income of £71 (2020: £253) arises from money held in interest bearing deposit accounts and was unrestricted (2020 - unrestricted).

## 4. Other income

Within the other income received by the charity, is £17,355 (2020: £38,104) from the UK Government in furlough grants as part of the Coronavirus Job Retention Scheme.

## 5. Charitable activities costs

	2021	2020
	£	£
Staff costs (of time spent on charitable activities)	<b>59,160</b>	66,519
Grants to AfriKids Ghana	<b>1,038,768</b>	1,043,617
Direct programme spend in the UK (eg buying books in the UK to send to Ghana)	<b>12,465</b>	223
Gifts in kind	-	8,740
Monitoring and evaluation expenses	<b>8,849</b>	291
Support costs (see note 7)	<b>15,998</b>	25,629
Governance costs (see note 7)	<b>14,433</b>	16,345
	<b>1,149,673</b>	1,161,364

Spend on charitable activities by service area:  
(inclusive of apportioned support costs and gifts in kind )

Education	<b>771,963</b>	709,912
Child Protection	<b>192,991</b>	194,653
Health	<b>170,286</b>	240,454
Governance costs (see note 7)	<b>14,433</b>	16,345
	<b>1,149,673</b>	1,161,364

Total expenditure on charitable activities was £1,149,673 (2020: £1,161,364) of which £656,831 (2020: £1,079,600) was restricted and £492,842 (2020: £81,764) was unrestricted.

## 6. Fundraising costs

	2021	2020
	£	£
Staff costs	<b>231,262</b>	227,613
Fundraising events	-	(487)
Gift in Kind	-	10,350
Other direct costs	<b>82,327</b>	64,207
Support costs	<b>62,543</b>	87,699
	<b>376,132</b>	389,382

Total expenditure on fundraising was £376,132 (2020: £389,382) of which all was unrestricted (2020: all unrestricted).

## 7. Support costs

Support costs are those that are incurred by the charity in support of, but cannot be directly attributed to, its main activities. AfriKids remains a small charity with minimal overheads and as such the support costs consist of only two broad elements; general office costs, and management staff time that cannot be directly attributed to direct charitable activities or fundraising. These costs have then been allocated across fundraising and charitable activities based on the staff time spent on each of these two areas. Governance costs are all attributed to charitable activities.

	<b>2021 Charitable activities £</b>	<b>2021 Cost of fundraising £</b>	<b>2021 Total Support Costs £</b>	<b>2020 Total Support Costs £</b>
Staff costs (of time spent on support activities)	<b>4,218</b>	<b>16,489</b>	<b>20,707</b>	21,360
Premises costs	<b>161</b>	<b>631</b>	<b>792</b>	23,957
Financial Management	<b>6,708</b>	<b>26,225</b>	<b>32,933</b>	35,710
Gifts in kind	-	-	-	2,800
Other support costs	<b>4,911</b>	<b>19,198</b>	<b>24,109</b>	29,501
	<b>15,998</b>	<b>62,543</b>	<b>78,541</b>	113,328
Governance				
Staff costs (of time spent on governance activities)	<b>8,510</b>	-	<b>8,510</b>	7,845
Gifts in Kind	-	-	-	3,100
Other governance costs	<b>5,923</b>	-	<b>5,923</b>	5,400
	<b>14,433</b>	-	<b>14,433</b>	16,345
	<b>30,431</b>	<b>62,543</b>	<b>92,974</b>	129,673

## 8. Total staff costs

	<b>2021</b>	2020
	<b>£</b>	£
Wages and salaries	<b>274,148</b>	276,645
Social security costs	<b>23,601</b>	24,307
Pension plan contributions	<b>21,890</b>	22,385
	<b>319,639</b>	323,337

	<b>2021</b>	2020
The average number of employees during the year was:	<b>9</b>	10

The average number of employees during the year was 1 member of staff received emoluments of over £60,000 (2020: 1).

The key management personnel of the charity, comprise the trustees, the Chief Executive Officer and the Head of Fundraising (Consultant). The total employee benefits of the key management personnel of the charity were £63,071 (2020: £55,181).

## 9. Net income (expenditure) for the year

	<b>2021</b>	2020
	<b>£</b>	£
<b>This is stated after charging:</b>		
Depreciation	<b>1,335</b>	553
Auditors' remuneration	<b>5,910</b>	5,380
Payments under operating leases	-	19,338



## 10. Fixed assets

	<b>Computers and office equipment</b>
<b>Cost</b>	
At 1 January 2021	<b>8,906</b>
Additions in year	<b>1,165</b>
Disposals in year	-
<b>At 31 December 2021</b>	<b>10,071</b>
<b>Depreciation</b>	
At 1 January 2021	<b>2,232</b>
Charge for the period	<b>1,335</b>
Disposals in year	-
<b>At 31 December 2021</b>	<b>3,567</b>
<b>Net book value</b>	
<b>At 31 December 2021</b>	<b>6,504</b>
<i>At 31 December 2020</i>	<i>6,674</i>

## 11. Debtors

Amounts falling due within one year

	<b>2021</b>	2020
	<b>£</b>	£
Prepayments and accrued income	<b>62,663</b>	13,695
Other debtors	<b>14,271</b>	27,323
	<b>76,934</b>	41,018

## 12. Creditors

Amounts falling due within one year

	<b>2021</b>	2020
	<b>£</b>	£
Trade creditors	<b>2,614</b>	7,125
Accruals and deferred income	<b>11,017</b>	7,393
	<b>13,631</b>	14,518

## 13. Deferred income

	<b>2021</b>	2020
	<b>£</b>	£
Opening Balance	-	50,000
Amount deferred in year	-	-
Amounts released to income earned from charitable activities		(50,000)
Closing Balance	-	-

## 14. Movement in funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers in / (out) £	At 31 December 2021 £
<b>Restricted Funds:</b>					
Capacity Building	12,500	-	(11,940)	-	560
Digital Learning	-	4,000	(4,000)	-	-
Family Livelihoods Support Programme	-	12,000	(3,951)	-	8,049
Foundations for Life 2	15,762	-	(15,762)	-	-
GAS Partnership	7,928	-	-	-	7,928
Ghana Programme Management & Support	182,941	23,193	(219,370)	16,242	3,006
Kassena Nankana Area Programme	5,841	9,800	(10,288)	-	5,353
Let's Read	-	18,870	(14,242)	(1,441)	3,187
Opening Doors to Schools 2	114,424	159,568	(270,217)	-	3,775
Operation Mango Tree	758	28,722	(29,480)	-	-
Operation Smiles	-	2,400	(2,400)	-	-
Transforming Futures	6,070	26,709	(14,662)	-	18,117
Young Entrepreneurs Programme	7,546	32,453	(32,681)	-	7,318
UK Support Costs	5,785	23,689	(27,838)	-	1,636
<b>Total restricted funds</b>	<b>359,555</b>	<b>341,404</b>	<b>(656,831)</b>	<b>14,801</b>	<b>58,929</b>
Unrestricted funds	<b>681,756</b>	<b>1,223,453</b>	<b>(868,974)</b>	<b>(14,801)</b>	<b>1,021,434</b>
<b>TOTAL FUNDS</b>	<b>1,041,311</b>	<b>1,564,857</b>	<b>(1,525,805)</b>	<b>-</b>	<b>1,080,363</b>

The Trustees Report explains under Activities and Achievements in 2021 the nature of the programme work carried out on each of the funds listed above with 2 exceptions.

The Ghana Programme Management and Support fund relates to funds that must be spent on the AfriKids Ghana programme with the exact use at the discretion of the Board of AfriKids Ghana.

The UK support costs fund represents the restricted income received by AfriKids to be spent by / on the UK staff team in supporting the programmes of AfriKids Ghana to which the restricted funds listed above relate.

The majority of the transfer between funds relates to the use of unrestricted funds to fund deficits in restricted funds with one exception:

- A transfer of £1,441 was made from the Let's Read fund to Ghana Programme Management and Support to reflect the funder budget

In the Trustees' opinion, there are sufficient resources held to enable each fund to be applied in accordance with the restrictions imposed by donors.



# Projects

Project name	Description
Capacity Building	Projects for 'Strengthening AfriKids' to strengthen organisational capacity.
Digital Learning	Project in partnership with Imagine Worldwide supplying e-learning tablets to selected schools. Primary school teachers trained to deliver literacy and numeracy lessons using the tablets giving the students a fun and interactive learning experience to improve the learning outcomes in these areas. The tablets also track all individual students' progress and learning outcomes.
Family Livelihoods Support Programme	Empowers mothers financially and socially through micro-finance loans as well as business and life skills training.
Foundations for Life 2	Improving the number of children who attain quality early years education (second phase in new schools).
GAS Partnership	A health link between Ghana Health Service, AfriKids and University Hospital Southampton NHS Foundation Trust (UHS), working to improve healthcare in northern Ghana.
Ghana Programme Management and Support	Project managers and central senior management and support of AfriKids' projects, including monitoring and evaluation, finance, HR, IT, staff training, vehicles and logistics and governance. This fund also includes an emergency Medical Fund for urgent cases presented at head office for our support.
Kassena Nankana Area Programme	The project run by our Kassena Nankana Area Programme (KNAP) Team to eradicate the harmful belief in "spirit children" in 11 communities across the Bongo district.
Let's Read	A partner project working to improve literacy through enhanced teacher training and resources for teaching phonics in schools.
Opening Doors to School 2	Working with 80 primary high schools to improve the numbers of children who enrol and complete a basic education (second phase in new schools).
Operation Mango Tree	A residential home for children at risk and without a safe home. Children are resettled with families wherever possible.
Operation Smiles	A refuge and support centre for mothers and babies at risk. Cases include children affected by birth complications, maternal mortality, malnourishment, and stigmatisation (e.g. being labelled "spirits").
Transforming Futures	Student loans and counselling for young people training as teachers and nurses.
Young Entrepreneurs Programme	Support with school/training fees and living expenses for older children who have relied on the support of children's homes (institutional care) growing up to now set up on their own.
UK Support Costs	The fundraising, grant management, due diligence and support work of the AfriKids UK team

## 15. Analysis of net assets between funds

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Fixed Assets	6,504	-	6,504
Current Assets	1,028,561	58,929	1,087,490
Current liabilities	(13,631)	-	(13,631)
<b>Net assets at 31 December 2021</b>	<b>1,021,434</b>	<b>58,929</b>	<b>1,080,363</b>

## 16. Related parties

AfriKids Limited works closely with AfriKids Ghana, a separate company registered in Ghana. The relationship manifests itself in two distinct areas; directly funding programmes, and building staff capacity to enable AfriKids Ghana to continue to deliver the highest quality programmes. During the year AfriKids Limited granted £1,038,768 (2020: £1,043,617) to AfriKids Ghana.

During the year AfriKids Limited received donations from trustees and their related parties totalling £46,088 (2020: £13,678).

## 17. Trustees' remuneration and expenses

The charity did not pay to its trustees any remuneration or reimbursement of expenses during the year.

## 18. Operating lease commitments

AfriKids' head office lease was terminated during 2020 by mutual consent and as a result of homeworking arrangements no new office lease was agreed in the current year releasing the charity from financial commitments in respect of operating leases. A new two year office lease was subsequently signed after the end of the current year running until April 2024.

	<b>2021 £</b>	<b>2020 £</b>
Less than one year	-	-
Between two and five years	-	-
	<b>-</b>	<b>-</b>

## 19. Company limited by guarantee

AfriKids is a company limited by guarantee and therefore has no share capital. The liability of the guarantors, who are the members, is limited to £10 each.

## 20. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net movement in funds	<b>39,052</b>	129,252
Add back depreciation charge	<b>1,335</b>	553
Loss on disposal of fixed assets	-	-
Deduct interest Income shown in investing activities	<b>(71)</b>	(253)
Decrease (increase) in debtors	<b>(35,916)</b>	54,851
Increase (decrease) in creditors	<b>(887)</b>	(69,937)
<b>Net cash received from/(used in) operating activities</b>	<b>3,513</b>	114,466

# Acknowledgements

AfriKids gratefully acknowledges the support of every individual and organisation who supported our work in 2021

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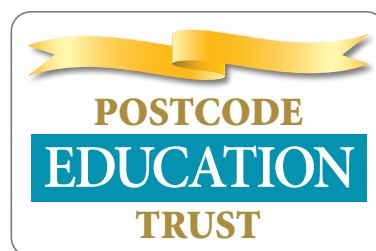
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