

Annual Report and Financial Statements

For the year ended 31 December 2019



Directors and Trustees

Duncan Spencer | Chair
 Georgie Fienberg | Founder and Trustee
 John Hickman | Chairman Emeritus; Trustee
 Jason Haines | Treasurer; Senior Data Protection Officer
 Frances Cleland Bones | Trustee; Senior Safeguarding Officer
 Martin Ott | Trustee

Chief Executive Officer

Charlie Hay

Company Number

07534096

Registered Charity Number (England and Wales)

1141028

Registered Office

21 Southampton Row, London, WC1B 5HA

Auditors

Brindley Millen Ltd,
 167 Turners Hill, Cheshunt, Hertfordshire, EN8 9BH

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 2019.

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 2015).

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: Narcissus and his mother Benedicta. Narcissus has Cerebral Palsy which was affecting his coordination meaning he was not able to sit up or make any other movements on his own. Through support from AfriKids and continued work with his family and community, Narcissus is now able to stand on his own.

Reflections from our Chair, Duncan Spencer

It is enshrined in AfriKids' principles that we "say no to pity". The reason we exist is to help families and communities in northern Ghana overcome obstacles in the way of their children's rights, and it goes without saying that life is tough for the majority of families who live here. But we have always felt a strong sense of duty to tell the truth; not to embellish or exaggerate suffering, not to define or objectify people by their circumstances, and not to overlook progress. And there has been significant progress since AfriKids was born, in 2002.

Having run life-changing projects for over 17 years now, we are often asked if we think anything has changed? Are we getting anywhere? Is there still hope? Numbers give us short answers to some of these questions. When AfriKids began working, 83% of people in northern Ghana lived in poverty, now around half of them do. 1 in 7 children died before their 5th birthday, now 1 in 15 do. Just 3% of women had a secondary education, now 10% do. Turning the tanker on the impact of generations of poverty in resource-poor settings is complex and takes time. We still have much more to do, but change is happening and more important than these macro statistics are the many stories we can tell of lives that have been changed. Of mothers now running successful family businesses giving them financial security, of children who used to live and work on the streets now going to university, of children who faced attempts on their lives because their disability was perceived as a curse now completing school with supportive teachers, friends and family. Measuring success means looking at both of these ends of the spectrum - making sure you're making a long term and sustainable difference to systemic issues, while improving people's lives today. In 2019 we believe we delivered our millionth case of support.

So what next?

Ghana is committed to achieving 17 highly ambitious [Sustainable Development Goals](#) (SDGs) by 2030, including 35 targets specifically related to children. A [progress report](#) published in 2019 reveals that things are moving in the right direction, but that "we are far from where we need to be".

The SDGs are embedded in Ghana's national development plans and budget and impressive policies and measures are in place, working hard towards these life-changing goals. Nationally, poverty, malnutrition, maternal mortality, and under-5 mortality have all declined and there has been an increase in access to health services and school enrolment, with boys and girls now equally starting school. Though this progress, especially for some of the poorer regions, is still behind targets. The biggest barrier to Ghana achieving the SDGs are the challenges with "leaving no-one behind" - in other words, reaching those in the poorest communities.

This is where AfriKids is making a difference. Since 2002, AfriKids has been a force for change in some of the poorest communities of northern Ghana. With a simple philosophy of listening to local people and empowering them to make sustainable changes themselves, we have improved the lives of hundreds of thousands of vulnerable children. Our locally-led approach has found effective solutions to some of the most complex issues, including child marriage, trafficking and the killing of "spirit children", all in some of the "hardest to reach" communities.



We are often asked if we think anything has changed? Are we getting anywhere? Is there still hope?

Now we need to take these solutions to scale.

Over the next five years, our ambitious strategic plan will bring our life-changing projects to more communities across northern Ghana, creating happier childhoods and brighter, more secure futures which contribute to the country's continued socioeconomic development. But there are still thousands of children who need our help and we can't reach them all.

With almost two decades of experience, we are now ready to share our highly-developed solutions for tackling complex issues faced by children in marginalised rural settings. By sharing our models, they can be replicated by others and ultimately, we can reach more children faster - helping to put Ghana on track to achieve the SDGs and become a beacon for child rights.

Duncan

Reflections from our Chief Executive, **Charlie Hay**

Writing this report each year is a welcome opportunity to reflect on things which in our busy daily lives we rarely have a chance to stop and think about. To pause and celebrate the amazing impact this small organisation has on people's lives and to take stock of what we have learned and how we have grown.

We have a lot to celebrate this year: our first UK Aid Match campaign, a fundraising appeal supported by the UK Government which raised an astonishing £1.2 million meaning 18,000 more children will complete a quality education. Our acclaimed work eradicating the harmful traditional belief in "spirit children" worked with 40 more communities, taking us to a total of 58 communities who now reject practices of violence, abuse and neglect against children with disabilities and instead actively support their wellbeing and development.

With the end of our 2017-2020 strategy on the horizon, we began writing an ambitious new plan that will take us to 2025 and see us reach more children than ever. Ambition is one of our key values and over the next five years we will be looking to scale our now tried and tested local solutions and share them for others to learn from and replicate.

We produced our first major [impact report](#) reflecting on the difference our supporters have enabled us to make since 2002, including how we have helped Narcissus walk for the first time, Blessing change her father's mind about the importance of her going to school and Bernice, who survived attacks when she was accused of being a witch and is now attending university.

While the quality of our programmes in Ghana has continued to improve over the years, fundraising has always been challenging and this has stopped us from reaching children who need our help with the projects we know can change their lives. So at the start of this year, we set out to change this; developing plans to grow our fundraising over the next few years by investing in our team, modernising our systems and processes and trying new ways of fundraising, so more people can hear about and support work which is transforming lives today and making long-term changes that will protect children's rights into the future.

Finally, we have undertaken a major review of our safeguarding policy and procedures to ensure we are doing everything we can to prevent harm and keep people safe as we do our work.

As ever, my sincere thanks go to all of our staff, volunteers and supporters who make all of this possible and are changing lives every day. Thank you for everything you do and for bringing big smiles to so many little faces.

Charlie



We have helped Narcissus walk for the first time, Blessing change her father's mind about the importance of her going to school and Bernice, who survived attacks when she was accused of being a witch and to now be attending university.



We believe in the rights of all children everywhere and that they should be valued, protected, and met by all.

We exist to make this the reality for children in northern Ghana where more than half of all families live in poverty and 1 in 15 children die before their 5th birthday. Our award-winning work keeps thousands of children happy, healthy, safe and in school every year.

Everything we do is led by local staff with the simple approach of listening to their communities and empowering them to make sustainable changes themselves.

By working with all levels of society - from parents and community groups to the government and private sector - we ensure **child protection, education and health** systems work for all children especially the most vulnerable. Ultimately this is helping families break the cycle of poverty for good.

How we break the cycle of poverty



We empower children

to secure their own futures by building their knowledge and confidence, teaching them about their rights and giving them a voice in decisions that affect them.



We put communities on their feet

By helping families to grow their income and educating communities to value, protect and meet the rights of all children now, and in the future.



We demand that government delivers

By strengthening and influencing authorities and other agents to improve child protection, education and health services and ensure they reach all children.

1 million+

support cases since 2002

Locally-led solutions

All of our projects are designed and delivered by a team of local staff and volunteers who have the expertise, dedication and trust of their communities to make real change happen.

.....

Making changes that last

If it's not sustainable, it's not development. All of our work empowers local people to make changes themselves that they can sustain without our ongoing support.

.....

Steadfast principles

Our robust policies and procedures ensure we are transparent and accountable for everything we do and that we protect and uphold the dignity of the people we exist to serve.

International Charity of the Year

Charity Times Awards

Transparency & Accountability

Third Sector Excellence Awards

Humanitarian Award

Bond International Development Awards

Outstanding Contribution

Government of Ghana

Income and expenditure summary

A summary of our income and expenditure for the year ended 31 December 2019. You can find more detail in our Financial Statements from page 26 onwards.



82p

in every £1 spent on our programmes
(excluding Gifts in Kind)

Income

Trusts and foundations

£960,063 | 51%

Individuals

£546,828 | 29%

Government and public authorities

£124,063 | 7%

Events and community fundraising

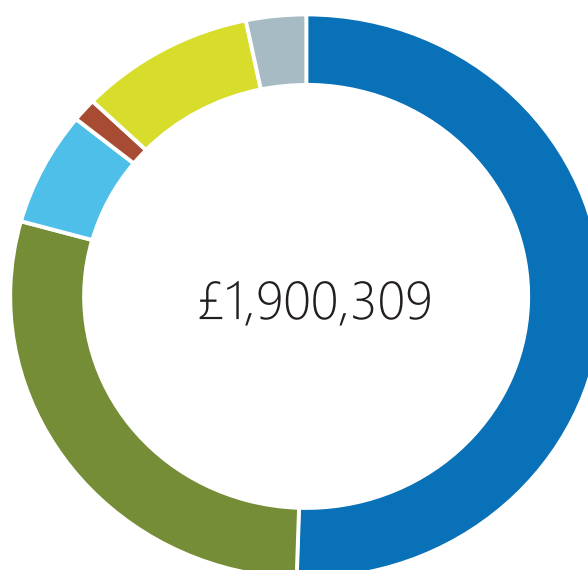
£25,579 | 1%

Gifts in Kind

£181,702 | 9%

Other income (inc. Corporate Partners)

£62,074 | 3%



Expenditure

Programmes

£1,345,105 | 74%

Education

£906,290 | 50%

Child Protection

£189,916 | 10%

Healthcare

£248,899 | 14%

Fundraising*

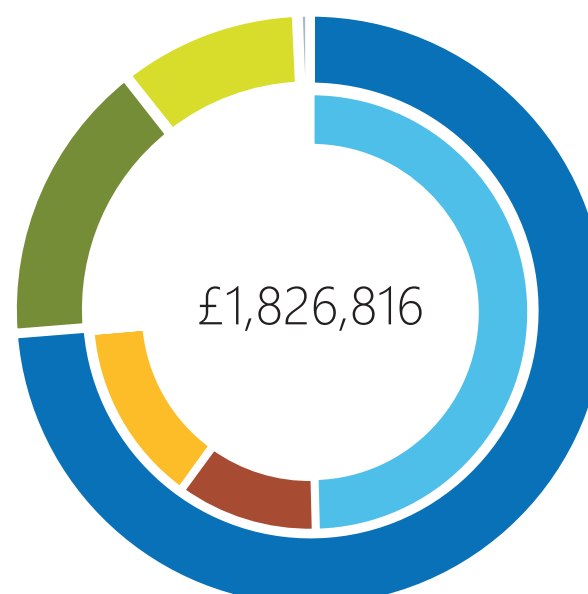
£ 286,787 | 15%

Gifts in Kind

£181,702 | 10%

Governance

£13,222 | 1%



*more information on p.24

**36,601**

people supported by our education programme in 2019

**48**

young people completed training to become teachers or nurses

**85**

schools improved with stronger governance and community participation

**3,397**

young people able to access ICT training to improve school grades and employability

**1,672**

boys and girls now have access to quality early childhood development, care and pre-primary education

**10,074**

children being taught by newly trained teachers

**10,041**

pupils benefit from quality education

Please note these figures are highlights and do not include all cases of support.

Education

Goal: Ensure inclusive and equitable quality education and promote learning opportunities for children and young adults

Education is key to helping the next generation lift themselves out of poverty. Evidence shows that, on average, each additional year of education boosts a person's income by 10%. However, in northern Ghana only 6% of girls complete Senior High School and many miss out on a quality education.

In 2019, as a result of our education projects, pupil retention and school completion rates have increased significantly alongside increased community participation and support for schools. Three main factors have impacted this positive change:

- improving the quality of education through teacher training from early years teachers to high school teachers
- increasing community support for education by promoting the importance of education, especially for girls
- strengthening school governance systems so that Parent Teacher Associations and School Management Committees are actively engaging in school management processes and demanding quality education from Ghana Education Service

98%

of girls stayed in primary school for the full academic year

61%

of teachers scored above average in teacher monitoring tool assessments

+27%

increase in the number of primary level pupils achieving 50% or above in the numeracy curriculum tests

in schools we worked with



Main photo: Three Child Rights Club members learning about their rights

Opening Doors to Schools

Child Rights Clubs are an important part of our work in schools, and a key focus of our Opening Doors to Schools project. The attendees of the clubs gain an increased knowledge of child rights in a fun and child-friendly setting. They have been a key feature of many of our projects due to their success in helping children feel empowered by their knowledge of their rights. In 2019 we successfully mainstreamed the clubs in all our target schools, so that they are now allocated within school timetables as a part of the extracurricular activities. Over 3,500 children attended Child Rights Clubs and learned about their rights, how to uphold them and were taught the value of education and where it could take them so that they feel encouraged and empowered to stay in school.

Young Entrepreneurs

We provide young adults that are moving on from institutional care the support they need to find their feet and secure their own independent adult life. Young people leaving institutional care are some of the most vulnerable, having often faced trauma in childhood. Up to 44% of the under 21 prison population in Ghana lived in social care as children and 70% of female sex workers are from a care background. We provide wrap-around support to help these young people transition to adulthood and secure sustainable livelihoods.

The project supported these young people with rented accommodation and the funds to continue their education or pursue a vocational trade. The team provided advice and guidance throughout their studies and they were supported to start small businesses or their careers at the end of the programme. They had a mentor, who worked closely with AfriKids to ensure the young person was progressing well and to identify any concerns early on so these could be rectified.



“One can only go through this life once and... the greatest legacy you can leave behind is to stand up for the rights and wellbeing of the children who will eventually take over from you”

Francisca, a Child Rights Club teacher

Above photo: Child Rights Clubs feature debates, helping to build confidence and develop skills to stand up for child rights

Left photo: Young Entrepreneurs who have been undergoing vocational training

Foundations for Life

Importance of early years education

We came to the end of our first three-year large-scale intervention in early childhood education. The early years in child education are crucial to ensure that children can progress with the skills to succeed, and it is in these formative years that children lay the foundation for their future learning outcomes. However many young children in Ghana don't attend early years education or if they do, receive ineffective teaching methods.

Our Foundations for Life project, delivered in partnership with Sabre Education, Limited Resource Teacher Training and Comic Relief, sought to change the early years learning experience for over 26,000 children.

Nationally recognised teachers

Over the three year lifespan of the project, young children achieving proficiency in literacy and numeracy rose to 74%, exceeding our target of 65%. We increased enrolment in kindergartens and changed parental perceptions about the importance of education for 3-5 years olds. We built the capacity of teachers to deliver the early years curriculum and in how to make classrooms fun and interactive using local, affordable resources. We are also proud to report that two of these teachers won national and school level awards, one for the Best Female Early Childhood Development Student (pre-service teacher trainee) in 2018 and the other (a practising teacher) won the national award for Best Early Years Teacher in 2018.



Main photo: Bukhari, one of the kindergarten teachers now using innovative methods to engage her class.

Above Right: two children in an improved kindergarten spelling words using letter counters.

Overall improvements

We saw children's reading and writing skills greatly improve in our kindergartens too. This will set them on the path to perform well in primary and secondary school. One of the key parts of this success were our reading clubs where children could come and borrow books and learn to enjoy the pleasure of reading and stories.

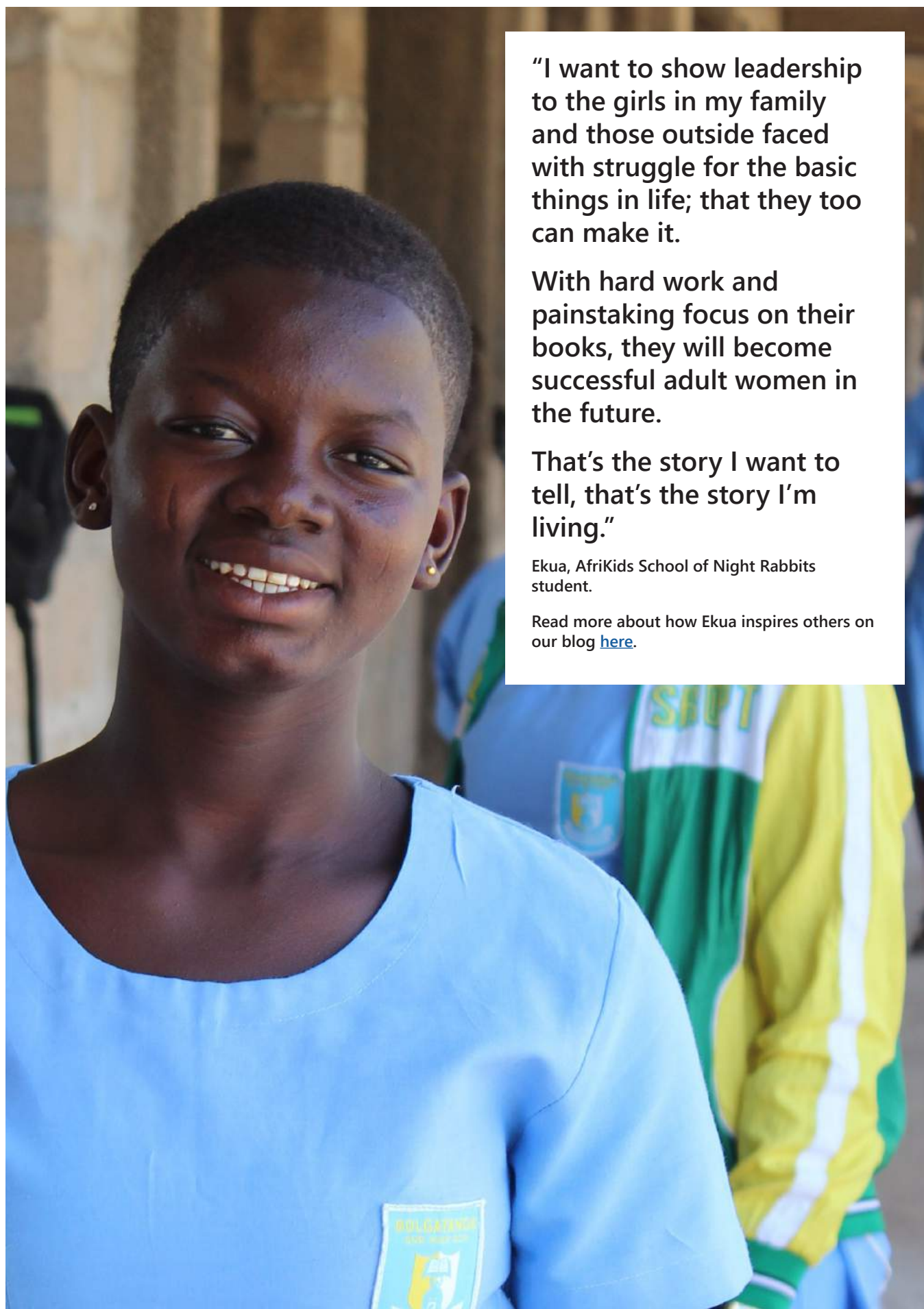
Parents even saw their children's attitude towards schools was transformed. They said their children wanted to be at school even when they weren't feeling well as they enjoyed it so much. We attribute this to a child-centred classroom that features activity-based teaching and learning approaches that are now being used as a model in classrooms across northern Ghana.

Looking forward

We are pleased with the success of this project and are now in the process of rolling out the next phase of this work with the support of the Waterloo Foundation.



Main photo: Two of the teachers who have been trained in improved early years education with their class.



"I want to show leadership to the girls in my family and those outside faced with struggle for the basic things in life; that they too can make it.

With hard work and painstaking focus on their books, they will become successful adult women in the future.

That's the story I want to tell, that's the story I'm living."

Ekua, AfriKids School of Night Rabbits student.

Read more about how Ekua inspires others on our blog [here](#).

**5,987**

people supported by our child protection programme in 2019

**450**

vulnerable teen mothers receive vocational skills training

**1,605**

community members aware of spirit child phenomenon and its violation of human rights and how it can be abolished

**10**

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

**480**

children who were at risk of dropping out of school remain in school

**5,737**

children attending Child Rights Clubs empowered by learning about their Rights

**1,018**

women financially empowered

Please note these figures are highlights and do not include all cases of support.

Child protection

Goal: Ensure all children are safe and supported

Endemic poverty in northern Ghana puts children at increased risk of being abandoned, orphaned, or having to live on the streets where they are at risk of abuse and exploitation. We try to change this by educating communities on child rights and by giving families the tools to help them protect their children from child labour and child marriage or life on the streets.

Vocational training

We have helped girls that lacked economic security or skills to become economically independent by providing vocational training. Poverty means that many young women leave school to get married, or girls trade sex for basic commodities, so we help them by educating them about their rights and giving them the skills to be financially independent.

Girls also benefit through our sexual and reproductive health and rights work, with many girls who have benefitted from AfriKids' support saying that they now feel in control of family planning and that they can say no to marriage.

Disability awareness and support

The Spirit Child Phenomenon is a complex social and cultural belief which puts children with disabilities in dangerous and vulnerable situations. Changing the belief in spirit children takes understanding, patience and care from the AfriKids Ghana team who have been working to intercept harmful practices as a result of deeply ingrained beliefs.

There were some fantastic results in our Spirit Child Phenomenon work in 2019. We have been able to health screen 2,316 children for health conditions at school, enabling them to get the right support and identifying children that have more complex needs. We rescued 46 children that were perceived to be spirit children and worked with 10 traditional chiefs to declare an end to the killing of perceived spirit children and introduce by-laws in their communities.

Our team are reporting that communities are responding much more quickly to education about children's rights and disability in this phase of work and we believe that some of this success is due to word of mouth and the previous success of our earlier phases of this work in other communities.



Above photo: Josephine with her mother visiting an AfriKids cerebral palsy clinic for her physiotherapy after having an operation earlier in the year to treat her hydrocephalus

170

out of school girls received vocational training

46

children rescued who were perceived to be 'spirit children'

2,316

children screened for health conditions at school

Richmond's life has changed...



Richmond has cerebral palsy, a permanent movement disorder which affects his muscle control, mobility and coordination.

As a baby, when Richmond developed symptoms which made him seem different to other children, his mum Victoria did not know why. With limited education and healthcare, many parents like Victoria in northern Ghana rely on historical and cultural beliefs passed down from generation to generation. Victoria feared that Richmond might be a "spirit child" who would bring misfortune to her community.

"When I brought him to AfriKids for training, he started to move much better. He sat up on his own for the first time without any help."

Victoria, Richmond's mum

AfriKids has worked with Victoria to build her understanding of the medical reasoning behind Richmond's physical disabilities. Support and training has been provided at an AfriKids cerebral palsy clinic, including physiotherapy and specialised furniture. Chairs and standing frames were built for Richmond out of recycled paper and cardboard.

Richmond's comfort, mobility and strength have improved and he now goes to school using a specially-designed tricycle that he can steer using his feet.

Watch Richmond's story here www.youtube.com/watch?v=kCq0e1ynq8g

**38,264**

people supported by our health programme in 2019

**52**

children with disabilities have access to school

**91**

suspected spirit children rescued and receive direct support

**192**

families supported with specialist care to support children with disabilities

**38,135**

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

**105**

children with cerebral palsy have improvement in their body mobility from physiotherapy

**129**

out of school adolescent girls with improved businesses and increased access to reproductive health services

Please note these figures are highlights and do not include all cases of support.

Health

Goal: Ensure healthy lives and promote wellbeing for child development.

We promote wellbeing with an emphasis on early childhood development and work in collaboration with stakeholders to improve health systems and access to services.

Operation Smiles

One of the amazing local heroes who AfriKids has worked with since we began in 2002 is Sister Jane. Sister Jane supports mothers and babies in the Northern Region of Ghana by providing a lifeline to those where access to healthcare and information is poor and where pregnancy and birth complications are high.

Over the last twelve years, Sister Jane has supported many babies whose lives were at risk; without her help many would have had little hope of survival. She provides support for these children and their families, many of whom are teenage mothers, who receive training in how to care for them properly so they can thrive.



Main photo: Sister Jane with one of the babies who's family has been supported by Operation Smiles.

Sister Jane also runs regular community talks, promoting maternal health. These encourage women to make use of antenatal health services and raise awareness of the dangers of teenage pregnancy. This preventative work is critical in ensuring girls and women have the knowledge to improve their and their babies' life prospects, preventing them from needing the emergency support of Operation Smiles.

Prevention

Operation Smiles is determined to fight the root causes of preventable maternal deaths and the poor health of babies and children through empowering teen mothers with education and helping them to be economically independent. In 2019, Sister Jane supported a group of 50 young women to become economically empowered in an area with very high rates of teenage pregnancies. The training was done in collaboration with Ghana Health Service, midwives, and local opinion leaders.

Sustainability

Sister Jane uses farming activities to supplement the costs of running the mother and babies centre, and to feed the mothers and children temporarily in her care. She keeps a small holding where her team rear animals for sale at the market and grow maize which is used for food at the home, with any surplus sold and reinvested into the project.



GAS Partnership

The GAS Partnership is a unique health link between Ghana Health Service (GHS), AfriKids and Southampton University Hospitals Foundation NHS Trust.

The partnership provides skills sharing and continuous professional development for healthcare staff across five specialty areas: imaging and diagnostics, paediatrics, anaesthesia and surgery, maternal health and estates planning and management. It operates across nine hospitals in Ghana's Upper East Region, including the AfriKids Medical Centre (a primary care hospital).

The Partnership has now reached its 10th year and upon this anniversary we have had an opportunity to reflect and celebrate its successes.

Achievements

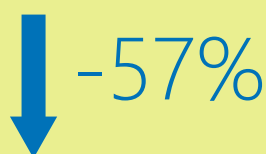
We are proud to report that the partnership has yielded some amazing results which in real terms mean that many more mothers and babies have survived. This was achieved by long-term training programmes delivered by world class experts to GHS staff. These programmes covered the latest techniques of ante- and post-natal care; and provided opportunities for staff to put these into practice as their training continued.

The long-term engagement of the Partnership allowed those trainees to report back on what barriers were getting in the way of putting their new skills into effect. With this information the Partnership was able to provide hospitals with the equipment they needed and to provide follow-up training, on the job, to address trainees' concerns.



Under 5 Mortality Rate

(number of children dying before their 5th birthday)



2003: 1 in 7

2017: 1 in 15

Maternal Mortality Rate



2011: 802 deaths per 100,000 live births



2018: 276 deaths per 100,000 live births

Rate of skilled attendants present at births



2011: 67%

2019: 95%

Stakeholders

The evaluation of our ten-year partnership used interviews with key informants and organised focus group discussions. In these, it was found the Partnership also greatly increased the confidence of the staff who underwent training. This was due to the practical nature of the teaching; staff had opportunities to practice what they were taught using it functionally rather than theoretically. They also noted that the training received and the provision of equipment will have a lasting effect as they are passed on to new staff. Those that underwent training also suggested the Partnership made the Upper East Region a more attractive place to work for health professionals, helping to retain skills in the region.

Summary

We can conclude that the Partnership has made a direct contribution to improved regional health, because all of the statistics represent a greater degree of change than the equivalent statistics in the Upper West Region, the Northern Region and the National Average.



Above photo: Some of the AfriKids Medical Centre Staff who see around 50,000 cases every year.

Other highlights in 2019



Time to Shine raises over £1.2 million thanks to support from UK government.

The UK government-backed appeal raised over £1.21 million to support our locally-led projects educating Ghana's future generations. The appeal won support from the UK government for its focus on local empowerment to promote education as the most sustainable route out of poverty.

Read more [here](#)



"When women are in the room, progress happens"

Why women are championing the way for a brighter future in northern Ghana, featuring June Sarpong, AfriKids' Global Ambassador, and young female local hero, Blessing.

Read more [here](#)



Keeping Children Safe

AfriKids is now a Member of Keeping Children Safe, a global network committed to protecting the world's most vulnerable children from exploitation and abuse.

Read more [here](#)



Family Zaare Challenge raises over £40,000!

Five families visited northern Ghana for the Zaare Challenge in April, taking on several themed adventures and challenges over the course of one week. The families and children designed their own entrepreneurial challenge which involved selling specially made Time to Shine appeal shoelaces in schools, communities and sports clubs in the lead up, raising awareness of AfriKids and the appeal online through social media. They also set up JustGiving pages and reached out to their networks, including sports stars and online influencers to raise funds and awareness. The grand total raised was a fantastic £41,307.07, including matching through our Time to Shine campaign.



Looking beyond 2020



A new five year strategy

AfriKids has solutions that transform lives, protect children's rights and break cycles of poverty. These are the solutions Ghana needs to reach the hardest to reach and have a realistic chance of achieving the Sustainable Development Goals related to children by 2030.

But our current organisational capacity and limited resources are holding us back from scaling and sharing these solutions for major change.

In 2020 we will finalise an ambitious new strategy for 2021-2025 which will see us not only scale up our programmes to reach more communities, but also start to formally advocate our models for others to adopt and to positively influence public policy and services for children. Alongside running our education, child protection and health projects in 2020. We will also be building capacity across the organisation in readiness for this new phase of work by growing into a larger scale operation. During this period of investment, we may see our fundraising/programmes spend ratio reduce but this is to improve it over the long term and ensure we are as cost effective as possible.

Fundamental to making this strategy possible will be growing AfriKids' resources and strengthening capacity. Our research and analysis shows that with the right investment, AfriKids could significantly increase its incoming resources, making it possible for us to expand our projects into many more communities, document and share our models and support and influence others to adopt them. The opportunity to advocate our models would also accelerate the sustainability of our work, by enabling earlier adoption of our interventions by the government and other duty bearers; to take on responsibility for maintaining changes AfriKids sets in motion, without our ongoing support. All helping Ghana move faster towards its goal of a future "beyond aid".



COVID-19

Like everyone, we have had to adapt in the face of the global COVID-19 pandemic and prepare for the long-term impact it is likely to have on our work.

In Ghana, with schools closed and social distancing guidelines in place, most of our "normal" project activities have had to be suspended or significantly changed. Where possible, staff have worked remotely/virtually, including holding webinars with teachers, working on school improvement plans and build projects and coaching over the phone parents of children with cerebral palsy to continue their physiotherapy at home while our clinics are closed.

But we have also had to play a new role. AfriKids has provided a critical fast response to COVID-19 by delivering public health messaging and guidance (translated into local languages and pictorial formats for children and people who can't read) and distributing supplies to help with hand washing and hygiene where few families have running water at home.

Our fundraising forecast has seen a drop with sponsored challenges cancelled, community fundraising not possible and changes to funders' capacity to give. In response, we have designed virtual fundraising ideas and applied for new funding opportunities specific to COVID-19 prevention efforts.

AfriKids exists to overcome obstacles and as challenging as these times are, we will do everything we can to continue supporting vulnerable children and families and keep our long term plans on track.

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

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

The results from the 2019 financial year reflect continued financial stability at the charity with funds held and incoming adequately covering projects and operations whilst ensuring appropriate reserves are held.

The Trustees are reporting almost flat income year on year. Income in 2019 was at similar levels to that seen in the previous two years increasing by just £4k to £1.9m (2018: £1.896m). This was in line with expectations for the year.

Overall spend decreased by 1% (£22k) to £1.827m (2018: £1.849m) with spend on charitable activities decreasing by 5% (£78k) to £1.352m (2018: £1.430m). Spend on fundraising activities in the UK office increased by 13% (£55k) to £475k (2018: £420k). The decrease in spend on charitable activities is largely down to timing as some large projects came to an end and others started to ramp up. On the fundraising front the increase comes a result of obtaining £96k of services pro bono, that must be reflected as both income and expenditure in the accounts.

The net effect of this was that the charity returned a surplus of £73k (2018: £47k) overall. The impact on unrestricted funds was to increase the funds available at the end of the year to £659k (2018: £606k). These funds less the reserve (see below) are intended to cover expenditure in the early part of the following year when income is lower.

Reserves

The trustees' policy is that the balance of reserves held by AfriKids should be no less than £200k 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 £200k, 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:

Chair	Duncan Spencer
Founder & Trustee	Georgie Fienberg
Treasurer & Senior Data Protection Officer	Jason Haines
Chairman Emeritus & Trustee	John Hickman
Trustee & Senior Safeguarding Officer	Frances Cleland Bones
Trustee	Martin Ott

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 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 annually and 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, where 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. on 2 June 2020, as signed and dated below.



Duncan Spencer (Jun 8, 2020 10:30 GMT+1)

Duncan Spencer
Chair, Board of Trustees, AfriKids Ltd.



Jason Haines (Jun 8, 2020 19:54 GMT+1)

Jason Haines
Treasurer, Board of Trustees, AfriKids Ltd.

Independent Auditors' Report to the Trustees

We have audited the financial statements of Afrikids Limited (the 'charitable company') for the year ended 31 December 2019 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2019 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

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 charitable company'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 Report of the Independent 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 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.

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 has 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.

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 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 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.

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 a Report of the Independent 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.

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. This description forms part of our Report of the Independent 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 an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed:


mwbrindley (Jun 9, 2020 09:48 GMT+1).....

Date: Jun 9, 2020

Maurice William Brindley BSc FCA (Senior Statutory Auditor) for and on behalf of Brindley Millen Ltd,
Chartered Accountants and Statutory Auditors, 167 Turners Hill, Cheshunt, Hertfordshire, EN8 9BH

Statement of Financial Activities

(incorporating the Income and Expenditure Account) for the year to 31 December 2019

		Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £
	Note						
Income							
Donations and legacies	2	1,197,535	648,462	1,845,997	928,329	879,629	1,807,958
Charitable activities	3	115	-	115	18,040	28,125	46,165
Investment income	4	563	-	563	223	-	223
Other income		53,634	-	53,634	41,604	-	41,604
Total income		1,251,847	648,462	1,900,309	988,196	907,754	1,895,950
Expenditure							
Charitable activities	5	218,802	1,133,373	1,352,175	78,518	1,351,017	1,429,535
Cost of fundraising	6	474,641	-	474,641	419,762	-	419,762
Total expenditure		693,443	1,133,373	1,826,816	498,280	1,351,017	1,849,297
Net income/(expenditure) before transfers		558,404	(484,911)	73,493	489,916	(443,263)	46,653
Gross transfers between funds		(506,012)	506,012	-	(274,628)	274,628	-
Net income / (expenditure) in year and net movement in funds for the year	9	52,392	21,101	73,493	215,288	(168,635)	46,653
Total funds brought forward		606,254	232,312	838,566	390,966	400,947	791,913
Total funds carried forward	14	658,646	253,413	912,059	606,254	232,312	838,566

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 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible Assets	10	2,767	4,110
Total fixed assets		2,767	4,110
Current assets			
Debtors	11	95,869	28,332
Cash at bank and in hand		897,878	839,015
Total current assets		993,747	867,347
Current liabilities			
Creditors: amounts falling due within one year	12	(84,455)	(32,891)
Net current assets		909,292	834,456
Total assets less current liabilities		912,059	838,566
The funds of the charity			
Restricted Funds		253,413	232,312
Unrestricted Funds		658,646	606,254
Total funds	14,15	912,059	838,566

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 2015.

Approved by the Board on 2nd June 2020 and signed and dated on their behalf below:



Duncan Spencer (Jun 8, 2020 10:30 GMT+1)

Duncan Spencer
Chair, Board of Trustees, AfriKids Ltd.



Jason Haines (Jun 8, 2020 19:54 GMT+1)

Jason Haines
Treasurer, Board of Trustees, AfriKids Ltd.

Statement of Cash Flows

for the year to 31 December 2019

		2019	2018
	Note	£	£
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	20	60,357	68,889
Cash flows from investing activities:			
Interest income		563	223
Purchase of tangible fixed assets		(2,057)	(1,359)
Disposal of tangible fixed assets		-	-
Disposal of investment		-	-
Net cash provided by (used in) investing activities		(1,494)	(1,136)
Cash flows from financing activities:			
Repayments of borrowing		-	-
New borrowing		-	-
Net cash provided by (used in) financing activities		-	-
Increase (decrease) in cash and cash equivalents in the year		58,863	67,753
Cash and cash equivalents at the beginning of the reporting period		839,015	771,262
Cash and cash equivalents at the end of the reporting period		897,878	839,015

Notes to the Accounts

for the year ending 31 December 2018

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 2015) – (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 page 6.

(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 FRS102 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) Group accounts

The financial statements contain information about AfriKids Limited as an individual company and do not contain consolidated information. The company has taken the option under section 405 of the Companies Act not to prepare consolidated financial statements.

(k) 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.

(l) 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.

(m) Operating leases

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

(n) 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.

(o) 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

	2019	2018
	£	£
Grants	1,084,126	1,212,334
Donations	761,871	595,624
	1,845,997	1,807,958

Total voluntary income for the year was £1,845,997 (2018: £1,807,958) of which £648,462 (2018: £879,629) was restricted and £1,197,535 (2018: £928,329) was unrestricted.

	2019	2018
	£	£
Gifts in Kind		
Fundraising & marketing services	95,952	-
Legal services	72,270	35,965
Consultancy	13,480	52,000
	181,702	87,965

During the year the charity also received in-kind support in the form of services which has been recognised in these accounts.

Government funding

Voluntary income also includes a grant from the UK Government's Department for International Development (DfID):

£10,000 (2018: £146,040) for the Futures Freedom project with associated UK support costs and £114,063 (2018: £nil) for the Opening Doors to Schools 2 project with associated UK support costs.

3. Charitable activities income

2019	2018
£	£
115	46,165

Charitable activities income totalling £115 (2018: £46,165) was generated by selling merchandise. All of what was raised was unrestricted.

4. Investment income

All of the charity's investment income of £563 (2018: £223) arises from money held in interest bearing deposit accounts and was unrestricted (2018 - unrestricted).

5. Charitable activities costs

	2019 £	2018 £
Staff costs (of time spent on charitable activities)	60,920	46,043
Grants to AfriKids Ghana	1,097,070	1,288,664
Direct programme spend in the UK (eg buying books in the UK to send to Ghana)	47,110	33,040
Monitoring and evaluation expenses	24,971	10,325
Support costs (see note 7)	115,034	32,896
Governance costs (see note 7)	7,070	18,567
	1,352,175	1,429,535

	2019 £	2018 £
Spend on charitable activities by service area:		
Education	906,290	797,045
Child Protection	189,916	233,171
Health	248,899	380,752
Governance costs	7,070	18,567
	1,352,175	1,429,535

Total expenditure on charitable activities was £1,352,175 (2018: £1,429,535) of which £1,133,373 (2018: £1,351,017) was restricted and £218,802 (2018: £78,518) was unrestricted.

6. Fundraising costs

	2019 £	2018 £
Staff costs	186,033	195,606
Fundraising events	5,256	8,865
Gift in Kind	95,952	-
Other direct costs	75,593	75,540
Support costs	111,807	139,751
	474,641	419,762

Total expenditure on fundraising was £474,641 (2018: £419,762) of which all was unrestricted (2018: 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.

	2019 Charitable activities £	2019 Cost of fundraising £	2019 Total Support Costs £	2018 £
Staff costs (of time spent on support activities)	6,555	20,018	26,573	17,357
Premises costs	11,109	33,924	45,033	55,561
Financial Management	10,359	31,635	41,994	36,695
Other support costs	8,589	26,230	34,819	74,081
	36,612	111,807	148,419	183,694
Governance				
Staff costs (of time spent on governance activities)	7,070	-	7,070	7,731
Gifts in Kind	72,270	-	72,270	-
Other governance costs	6,152	-	6,152	5,313
	85,492	-	85,492	13,044
	122,104	111,807	233,911	196,738

8. Total staff costs

	2019	2018
	£	£
Wages and salaries	239,037	227,554
Social security costs	20,883	20,685
Pension plan contributions	20,676	18,498
	280,596	266,737
	2019	2018
The average number of employees during the year was:	8	6

One member of staff received emoluments of over £60,000 (2018:Nil).

The key management personnel of the charity, comprise the trustees, and the Chief Executive Officer, the Head of Fundraising (Consultant) and the Head of Grants. The total employee benefits of the key management personnel of the charity were £101,843 (2018: £73,704).

9. Net income (expenditure) for the year

	2019	2018
	£	£
This is stated after charging:		
Depreciation	522	567
Auditors' remuneration	5,400	5,300
Payments under operating leases	35,399	40,472

10. Fixed assets

	Computers and office equipment
Cost	
At 1 January 2018	5,700
Additions in year	2,057
Disposals in year	(3,311)
At 31 December 2019	4,446
Depreciation	
At 1 January 2018	1,590
Charge for the period	522
Disposals in year	(433)
At 31 December 2019	1,679
Net book value	
At 31 December 2019	2,767
<i>At 31 December 2018</i>	<i>4,110</i>

There was a net gain of £622 on the disposal of fixed assets in 2019 (2018: loss of £2,600).

11. Debtors

Amounts falling due within one year

	2019	2018
	£	£
Prepayments and accrued income	76,119	13,417
Other debtors	19,750	14,915
	95,869	28,332

12. Creditors

Amounts falling due within one year

	2019	2018
	£	£
Trade creditors	27,735	3,512
Accruals and deferred income	56,720	29,379
	84,455	32,891

13. Deferred income

	2019	2018
	£	£
Opening Balance	-	-
Amount deferred in year	50,000	-
Amounts released to income earned from charitable activities	-	-
Closing Balance	50,000	-

14. Movement in funds

	At 1 January 2019 £	Income £	Expenditure £	Transfers in / (out) £	At 31 December 2019 £
Restricted Funds:					
Cerebral Palsy Programme	107	11,913	-	-	12,020
Education Fund	-	-	(8,762)	8,762	-
Family Livelihoods Support Programme	-	-	(23,148)	23,148	-
Foundations for Life 1	221	-	-	(221)	-
Foundations for Life 2	85,000	-	(38,617)	221	46,604
Futures Freedom	-	16,400	(16,400)	4,461	4,461
GAS Partnership	46,661	-	(38,474)	-	8,187
Ghana Programme Management & Support	-	73,220	(413,594)	340,374	-
ICT Academy	4,833	13,979	(38,354)	19,542	-
Kassena Nankana Area Programme	-	2,491	(7,954)	5,463	-
Let's Read	1,050	17,346	(17,064)	-	1,332
Medical Fund	1,951	6,799	(10,714)	3,763	1,799
Opening Doors to Schools 1	1,519	-	-	(1,519)	-
Opening Doors to Schools 2	-	359,057	(241,094)	1,519	119,482
Operation Mango Tree	-	14,500	(35,325)	20,825	-
Operation Smiles	23,383	400	(29,097)	5,314	-
School of Night Rabbits	-	475	(27,241)	26,766	-
Spirit Child Phenomenon 2	43,982	89,600	(87,063)	-	46,519
Transforming Futures	21,944	-	(21,457)	-	487
Young Entrepreneurs Programme	-	4,985	(52,579)	47,594	-
UK Support Costs	1,661	37,297	(26,436)	-	12,522
Total restricted funds	232,312	648,462	(1,133,373)	506,012	253,413
Unrestricted funds	606,254	1,251,847	(693,443)	(506,012)	658,646
TOTAL FUNDS	838,566	1,900,309	(1,826,816)	-	912,059

The Trustees Report explains under Activities and Achievements in 2019 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 transfers between funds relate to the use of unrestricted

funds to provide funding for those funds that were in deficit with a couple of exceptions:

- A transfer of £1,519 was made from Opening Doors to Schools 1 to clear the remaining balance sitting on the project and moved to Opening Doors to Schools 2 project
- A transfer of £221 was made from Foundations for Life 1 to clear the remaining balance on the project and moved to Foundations for Life 2

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
Cerebral Palsy Programme	Construction of new cerebral palsy clinic/s
Education Fund	School fees and living support for children from poor families to access secondary and higher education and professional training
Family Livelihoods Support Programme	Empowers mothers financially and socially through micro-finance loans as well as business and life skills training.
Foundations for Life 1	Improving the number of children who attain quality early years education
Foundations for Life 2	Improving the number of children who attain quality early years education (second phase in new schools).
Futures Freedom	Educating children and communities on sexual and reproductive health and rights (SRHR) to end child marriage and promote the rights of women and girls.
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.
ICT Academy	An academy providing access to computers and ICT classes for children and adults in the heart of Bolgatanga.
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.
Medical Fund	A small fund to support critical medical cases brought to us by families who cannot afford to pay for the treatment their children need
Opening Doors to Schools 1	Working with 60 primary high schools to improve the numbers of children who enrol and complete a basic education.
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").
School of Night Rabbits	Provides street children in Bolgatanga with vital "catch up" classes to transition into formal education as well as support to leave life on the streets
Spirit Child Phenomenon 2	Work to eradicate the harmful belief in "spirit children" from 40 more communities across the Bongo and Bolgatanga district areas.
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

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	2,767	-	2,767
Current Assets	740,334	253,413	993,747
Current liabilities	(84,455)	-	(84,455)
Net assets at 31 December 2019	658,646	253,413	912,059

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 £1,097,070 (2018: £1,288,663) to AfriKids Ghana.

During the year AfriKids Limited received donations from trustees totalling £19,588 (2018: £22,363).

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 renewed until 2023 during the year. The financial commitment is shown below:

	2019 £	2018 £
Less than one year	36,169	36,169
Between two and five years	90,423	126,592
	126,592	162,761

20. 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.

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

	2019	2018
	£	£
Net movement in funds	73,493	46,653
Add back depreciation charge	522	567
Loss on disposal of fixed assets	2,878	3,229
Deduct interest Income shown in investing activities	(563)	(223)
Decrease (increase) in debtors	(67,537)	(1,778)
Increase (decrease) in creditors	51,564	20,441
Net cash received from/(used in) operating activities	60,357	68,889

Acknowledgements

AfriKids gratefully acknowledges each of the individuals and organisations who supported our work in 2019, with special thanks to:

Patrons and Trustees

Baroness Lynda Chalker of Wallasey (Patron)
Dr Gunther Faber (Patron)
Duncan Spencer (Chair)
Frances Cleland Bones
Georgie Fienberg
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