

AND ADMINISTRATIVE INFORMATION

AFRIKIDS - Children
David Amey - Treasurer
Angela Ashby
Hilary Fry
Ann & Marie Kennedy - Secretaries
Michaela King
Daphne Stevens

AFRIKIDS

TRUSTEES REPORT AND

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2012

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

John Hickman – Chairman
David Atugiya – Treasurer
Georgina Fienberg
Nicholas Fry
Anna Maria Kennedy – Secretary
Vedrana B. Riley
Duncan Spencer

International Director

Georgina Fienberg

Charity Number

1093624

Principal address

Ground Floor
21 Southampton Row
London
WC1B 5HA

Auditors

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Ware Road
Hertford
Herts, SG13 7HJ

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The financial statements show the income and accounts for the period 1st January - 31 December 2012.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing documents, the Charities Act 2011.

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TRUSTEES' REPORT

The trustees present their report and accounts for the period 1st January - 31 December 2012.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011.

Structure, Governance and Management

AfriKids is a registered charity with the charity commission, registration number 1093624. The trustees who served during the year were:

John Hickman – Chairman

David Atugiya- Treasurer

Georgina Fienberg (appointed 24 October 2012)

Nicholas Fry

Anna Maria Kennedy – Secretary

Vedrana Riley

Duncan Spencer

In 2011 AfriKids Ltd, a company limited by guarantee (company number 7534096), was created by the Trustees of AfriKids and registered as a charity (charity number 1141028). The current trustees of AfriKids, as well as Georgina Fienberg, the current International Director, are registered as the Directors of the new company charity, AfriKids Ltd. This company charity was a shell in 2012; however all the assets, liabilities and contracts of AfriKids will be transferred to this organisation in January 2013 and the charitable activities will be carried out through AfriKids Ltd from then on.

Risk Assessment

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. AfriKids' register of risks is updated annually as part of its business plan review and is available for public distribution on request.

Chairman's comments

2012 was a landmark year for AfriKids, being the 10th anniversary of our foundation. It was wonderfully rewarding, reflecting on and being part of the organisation's achievements.

In the UK, great things have been achieved on the back of support built over the past decade. A new global charity partnership with law firm Allen & Overy was hard won and is already bearing fruit both in terms of funds raised and impact on the projects in Ghana. A&O staff members have taken part in the AfriKids' Experience Challenge, which offers individuals the opportunity to live and work for a while in Ghanaian villages; and professional advice has been offered across many of our projects. It is marvellous to see the events team bringing back much of what they learned from the ground-breaking Deutsche Bank partnership and also to see them add new ideas to reach and engage a diverse staff group scattered around the World.

Perhaps the highlight of the year, especially for anyone who has seen AfriKids grow from day one, was the magnificent Tenth Anniversary Ball at the Natural History Museum. The event attracted over 400 guests and raised £143,000. It was a hugely enjoyable celebration, made very special by the presence and involvement of thirteen visitors from Ghana. This was the first time we had invited young beneficiaries to make the journey from Ghana. They gave us a choral performance which was both moving and entertaining. What brilliant ambassadors they were!

In the final few months of 2012, AfriKids raised its profile in new ways and engaged with new supporters. The excellent 'Tough Crowd' exhibition masterminded by Dave Brown at the Strand Gallery, saw some of Britain's top comedians becoming involved with AfriKids, and sales of the prints are still selling well (<http://www.afrikids.org/shop>). Finally on 19th December Georgie delivered an excellent piece on Radio 4's Fourthought programme examining how it is perhaps time for charities and funders to start saying 'no to pity'. This outstanding piece drove home AfriKids' positive stance on Africa and has been a welcome contribution to the debate on charities and fundraising.

Finally, as usual, it only remains for me to say well done and thank you to Nick Kumah and his devoted team in Ghana, and to Georgie Fienberg and hers in the UK, for all that they do and have achieved.

Glossary

AfriKids (UK)- the UK registered charity that fundraises for and supports AfriKids Ghana and the body whose finances are reviewed here

AfriKids Ghana- the Ghanaian registered charity which delivers child rights work in northern Ghana

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

Objectives and Activities

AfriKids (UK) and AfriKids Ghana are separately registered organisations with different management teams and boards of trustees. AfriKids Ghana which is based in Bolgatanga, northern Ghana was registered in 2005 and has developed out of the work supported by AfriKids (UK), which was registered in 2002 and is based in London. The two organisations work in close partnership but are legally distinct entities. AfriKids Ghana is on a path towards complete financial and managerial independence from AfriKids (UK) by 2018. This is being achieved through the development of the sustainability businesses and management structures in place in Ghana. AfriKids (UK) in turn aims to close its fundraising operations in the UK when this independence is achieved.

AfriKids (UK) and AfriKids Ghana's business plans, including their mission and objectives, are reviewed each year. For 2012 the partners shared a mission which was:

"To ensure that every child under the age of 21 in northern Ghana is afforded his/her rights as outlined in the UN Convention on the Rights of the Child; and to do this by building the capacity and resources of local people, organisations and initiatives in such a way that they will be able to continue their efforts independently and sustainably in the future."

The UN Convention on the Rights of the Child states that a child is of age 18 and under. However AfriKids incorporates 'children' up until the age of 21 into their project work. This is due to the fact that AfriKids considers some children to have 'lost' years on the streets or in child labour and therefore seeks to afford such individuals, for some time beyond their 18th birthdays, the level of support normally reserved for children under the age of 18.

AfriKids (UK)'s objectives:

1. To fundraise in an ethical and transparent manner in order to meet the needs of AfriKids Ghana's project delivery work
2. To raise the capital required for investment in the sustainability businesses that are intended to enable AfriKids Ghana to operate on a financially independent basis
3. To source and create partnerships that help AfriKids Ghana meet its delivery and sustainability objectives
4. To offer and source technical expertise to AfriKids Ghana to give it the competence and confidence to execute all programmes and enterprises independently

5. To monitor and evaluate the operations of AfriKids Ghana to ensure that donations and investments provided through AfriKids (UK) are used in a demonstrably efficient, strategic and transparent manner that is recognised by all donors and partners
6. To promote, through AfriKids Squared, AfriKids' best practice in fundraising and programme delivery as scalable methodologies within the wider development and charity communities

AfriKids Ghana's Objectives:

1. To design and deliver programmes in northern Ghana which ensure that children's rights are better met and that children have a greater prospect of fulfilling secure futures
2. To empower and support existing local organisations, civil society organisations and agencies to allow them to develop and sustain the work which they have initiated in response to a clear need, and which ultimately supports child rights
3. To facilitate and enhance the understanding and use of best practices and collaboration among local and international organisations, civil society organisations and agencies
4. To ensure that all of the work undertaken is sustainable through the development of local businesses and linkages that will reduce, and eventually end, dependence on charitable donations
5. To ensure that donor funds are used in a transparent and accountable manner through due diligence and accurate feedback on operations
6. To develop and maintain a mutually beneficial partnership with AfriKids (UK) in the areas of fundraising, technical support, linkages, project design, implementation and excellent feedback processes

Public benefit

AfriKids (UK)'s public benefit is experienced mainly in northern Ghana where our support is focused. During the period January – December 2012 AfriKids supported our partner AfriKids Ghana to deliver and oversee 17 projects and three businesses in northern Ghana, with 141,257 beneficiaries. This brings the total, non-duplicated (many people benefit for several years), beneficiary number since registration in 2002 up to 514,757. As a result of work for AfriKids Squared, the division of AfriKids which is committed to sharing best practice, there is also public benefit felt in the UK. This is both in terms of a better understanding of development work among the general public and agencies engaged in support for development projects. 57 organisations working in 25 different countries have received free or sponsored consultancy support from AfriKids Squared in 2012.

High Level objective 2012	Progress at year end
Raise the committed fundraising target	Not achieved- but minimum target was exceeded meaning all commitments were met and some new developments funded
Manage agreed HR changes including recruiting a finance and programmes assistant and managing the on-going sabbatical and return of Andy Thornton	Achieved- AfriKids' HR developments are detailed in the organisation's business plan and the staff profiles published online- http://www.afrikids.org/uk-staff
Maintain a strong level of accountability, transparency and communication between AfriKids (UK) and AfriKids Ghana	Achieved as evidenced by internal and external financial audits, annual project reviews and numerous funder reports and visits to and from Ghana by staff, beneficiaries and funders
Adapt and evolve the high level roadmap through to 2018	Achieved with activities on going. A full review of AfriKids social enterprise investments to date has been undertaken and a path to 2018 mapped using existing and planned businesses. Work continues to improve projections and monitoring capacity as well as developing further business operations to improve the 2018 roadmap.

Ensure a substantial and realisable cash flow from two sustainability businesses	Achieved as follows: Medical Centre – achieved, Energy For Live Initiative- business planned, financed and launched, forecasts show a healthy profit for end of first operating period in 2013
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Achievements and Performance

AfriKids has a comprehensive business plan which is produced internally and reviewed every six months. As part of this the team track key performance indicators which, for 2012, are provided below.

Key Performance Indicator	Category	Baseline- 'the healthy range'	Source of the baseline	2012 figure
Donor Retention- the percentage of our regular donors who give from one year to the next	Fundraising practice	80-100%	AfriKids fundraising strategy	93%
Expenditure breakdown- the balance of how we spend our money	Financial management	Up to 7% support, 23% fundraising and 70% or higher programmes	AfriKids Annual Accounts	4% support, 26% fundraising and 70% programmes*
Level of reserves- the amount of unrestricted free reserves we hold in the bank	Financial management	Between one and three months running costs	AfriKids finance policy	Achieved
Funding pipeline- the amount of funding we have guaranteed to come into our account in the future	Financial management	Between three and twelve months running costs	AfriKids finance policy	Achieved at year end. There were two points in the year when spending had to be reduced to maintain a three month pipeline
Unmanaged staff attrition- the number of staff who leave the organisation	Human Resources	Less than 10%	AfriKids	0% One member of staff left at the end of a fixed term contract during 2012
Fundraising target- which of our income scenarios we are able to meet which in turn determines which plans AfriKids Ghana are able to deliver	Fundraising performance	To reach a level of income which meets or exceeds the committed target	AfriKids fundraising strategy	Not achieved- but minimum target was exceeded meaning all commitments were met and some new developments funded

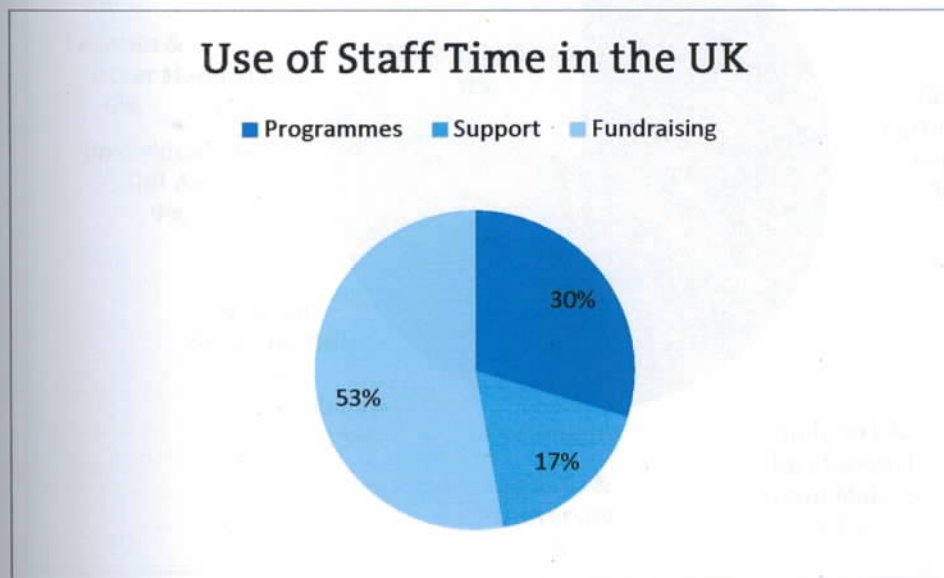
*AfriKids had a large amount of directly sponsored fundraising costs in 2012. This means that specific costs relating to fundraising events, notably the 10 year ball and the Experience challenge, were directly funded by individuals. These costs are correctly accounted for as fundraising costs in the accounts and therefore affect the cost allocation split between fundraising, programmes and support costs (increasing the fundraising proportion), however they do not reflect the proportion of a general donation that would be spent on fundraising. Similarly, a large number of gifts in kind in the year relating to fundraising are correctly accounted for according to the Charity SORP as income and an equal fundraising cost, thus further increasing the fundraising cost proportion. Excluding gifts in kind and directly sponsored costs, the split would be 77% programmes, 5% support and 18% fundraising. This means that out of every £1 donated, 77p would go straight to programmes, rather than the 70p indicated by our overall official cost allocation.

Governance, Management and Administration

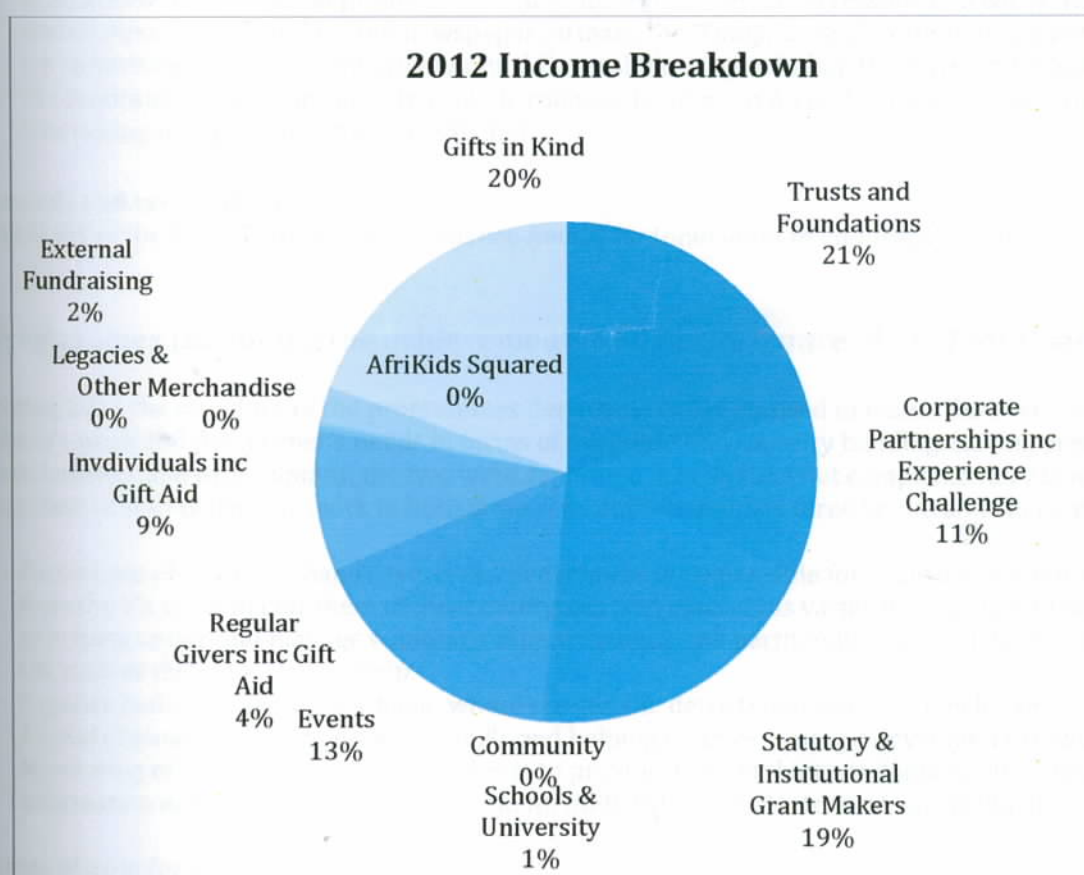
There have been several developments in this department in 2012, the most notable being:

- Vedrana Riley and Duncan Spencer served on the board as full members for the first year. Vedrana provided extensive support in fundraising and the development of the AfriKids Blue Sky Lodge project. Duncan provided close oversight and support to the AfriKids Medical Centre, reviewing and reporting to the board quarterly on the Centre's performance dashboard. Georgie Fienberg was also made a Trustee in October 2012.
- Having had four years free office space provided by the Pears Foundation, AfriKids moved to new offices in Holborn, Central London in January 2012. Thanks to the assistance of Simon Wooller of Land Securities a very reasonable rate and tenancy agreement was secured.
- The staff group increased by one in 2012 although only increased by half a full time equivalent staff role. Martin Nsiah was recruited as Finance and Programmes Officer in April. In October Andy Thornton returned from his one year sabbatical having successfully completed an MBA at Oxford University. Carly Adams finished her one year fixed term contract timed with Andy's return in October and moved on to work more directly with children. Also in October Beata Bishop McCarthy joined the fundraising team whilst Georgie Fienberg, Lissa Golaszewska and Sally Vivyan reduced their working hours.
- Alongside the staffing changes came a revision of the HR structure to make it more clearly delineated between the Programmes, Business and Fundraising Teams. Andy Thornton now heads up Business, Sally Vivyan Programmes and a new Head of Fundraising was in the process of being recruited at year end to start in early 2013.

UK staff time has been spent as shown in the pie chart below which shows 53% of time spent on fundraising, 30% on projects and 17% on support costs which includes financial management.



Fundraising



2012 was a strong year for AfriKids' fundraising team.

Analysis of income pattern:

- Income increased on that of 2011 signaling ongoing strong performance in a difficult economic climate. There was a solid performance across all areas of fundraising.
- 2012 income exceeded the minimum target required and exceeded need in all areas other than funding for the AfriKids Blue Sky Lodge, meaning that AfriKids Ghana were able to expand and build on their plans for the

year. AfriKids Blue Sky Lodge fundraising made progress with over £180,000 being secured and several other donor commitments for 2013 onwards.

Areas of note for 2012:

- 2012 was AfriKids' 10th anniversary and the year's main celebration was a ball at the Natural History Museum which attracted over 400 guests and raised £143,000. The event was entirely sponsored by a group of AfriKids' corporate and individual sponsors and 13 staff and beneficiaries visited from Ghana to be part of the evening which was considered a wonderful landmark in the charity's history.
- AfriKids' first Global Charity Partnership was secured against stiff competition with law firm Allen and Overy. Over 65% of the £250,000 fundraising target for the two year partnership was raised in its first eight months and 18 pro bono projects were delivered to help improve a wide range of AfriKids (UK) and AfriKids Ghana's operations.
- The second major corporate Experience Challenge was undertaken, engaging staff from countries and securing in excess of £80,000 in sponsorship. 'The Family Experience Challenge' was also piloted with two families and will be repeated in future years.
- Several new innovations kept AfriKids' communications fresh and accessible to a wider audience including an annual report in new online and newspaper formats, the 'Tough Crowd' exhibition featuring some of the UK's top comedians and a more inclusive Annual General Meeting including the AfriKids Ambassadors.
- The fundraising team continues to provide capacity building to AfriKids Ghana to develop in country fundraising which in 2012 totalled £50,354.

Awards and recognition:

FINALIST of the 2012 Third Sector Excellence Award for Innovation in Fundraising (AfriKids Squared)

Programmes (including the achievements and performance of AfriKids Ghana)

During 2012 the structure of the programmes department was changed to match the development of AfriKids Ghana's work and the partner's needs in terms of oversight and capacity building. Having previously incorporated both business and programmes, the two were separated into distinct but complementary teams with some members of staff delivering work in both areas. The department has three key strands to its work:

- Facilitation of AfriKids Ghana's work; the department is responsible for ensuring everything that needs to flow from the UK to Ghana for them to meet their goals is in place. This varies from assigning and transferring funds to helping create and manage voluntary support groups and partnerships which have members based in the UK, such as the G.A.S. Partnership.
- Capacity building of AfriKids Ghana; where needed the department also acts much like a consultancy for AfriKids Ghana, transferring specific skills and helping to drive strategic developments where needed.
- Monitoring of AfriKids Ghana's work; this is to provide accountability to donors and to help provide the information needed by AfriKids Ghana and AfriKids (UK) to evaluate work and refine it.

Areas of note for 2012:

- The establishment of dedicated and experienced Directors of Programmes in Ghana (David Pwalua) and the UK (Sally Vivyan).
- Improvements in evaluation and learning from programmes via the introduction of annual project reviews in which AfriKids (UK), AfriKids Ghana, project staff, stakeholders and beneficiaries all participate. End of phase project evaluations following a similar but more detailed process were also introduced and carried out for the Family Livelihoods Support Programme.
- Improved programme planning via a major baseline survey, the introduction of a new feasibility study process and annual project planning documents tailored to each project and ranging from logframes to school improvement plans.

- Improved monitoring and evaluation of projects via revised quarterly reporting templates including indicators of success tailored to each project.
- Development of partnership work across projects including with the G.A.S. Partnership, Let's Read, TOMS, Community Rehabilitation, NECPAD Ghana and Teepalig Waisenkinder.
- Even closer consultation and partnerships established with the Department of Social Welfare, the head of Children's Homes for Ghana and the Ghana Education Service.

Project Activity in 2012

Core projects: these projects are run and managed directly by AfriKids Ghana and supported by AfriKids (UK). As of April 2010 most of these projects have been delivered through three geographically-focused umbrella Area Programmes. These areas line up with the local government's administrative districts and each has an area manager, field team of 2-3 and core administrative and financial support. The Area Programmes are: Kassena Nankana Area Programme (KNAP), Bolgatanga Area Programme (BAP) and Talensi Nabdam Area Programme (TNAP).

New Beginnings Phase One (BAP and TNAP)

This project is supported by the Baring and John Ellerman Foundations. Its objectives are to resettle 60 children who had been displaced through poverty or child labour and build the capacity of field staff supporting these and other children. In 2012 58 out of the 60 children received material and mentoring support and were provided with an investment package to help forward their careers or education, as direct support phases out in 2013.

New Beginnings Phase Two (KNAP, BAP and TNAP)

With the support of Comic Relief a second phase of New Beginnings was launched, this time to resettle street and working children and build the capacity of their families, schools and communities to support them. In 2011 200 were identified in partnership with the Ghana Education Service and District Assemblies and supported to enter full time formal education or training. All are still with the project and progressing in their various trades and schools. They receive material and mentoring support throughout the year and a further 100 children were identified and supported in the same way.

New Beginnings Phase Three (TNAP)

AfriKids Ghana has attracted local funding partners to take on additional beneficiaries to New Beginnings. In 2012 funding from the UN Fund on Contemporary Forms of Slavery was extended to continue the support of ten former child miners. A partnership with NECPAD (Network for Community Planning and Development), a national NGO via the support of the International Labour Organisation, was continued to support 185 children involved in mining to re-engage with full time education.

Teepalig Waisenkinder project (TNAP)

In 2012 AfriKids Ghana worked directly with a German foundation to help resettle 30 children who had been living in a children's home that had closed.

The Education Bridge (KNAP, BAP and TNAP)

This Department for International Development (DFID) Civil Society Challenge Fund (CSCF) project was launched in June 2011 and aims to bridge the gap between educational policy and the reality as experienced by vulnerable children. In 2012 the area programmes continued to work with 75 communities to form education committees, school management committees and child rights clubs. Strong anecdotal evidence of improved enrolment and retention in schools as well as material improvements to school have already been recorded. The annual schools and parents survey following on from a major baseline survey will give a firmer evidence base for the changes in 2013.

The Spirit Child Programme (KNAP)

This ground breaking project which began in 1997 as 'Operation Sirigu' has continued its awareness raising and family reconciliation work in 2012 for approximately 30 communities families. The focus of the project is on breaking down the belief in 'spirit children' and ending the practice of child abuse and infanticide associated with

it. The project continued to work with the AfriKids Concoction Men's Association which now campaigns for child rights, the children who have been affected by the belief, women's groups and Child Rights Clubs in schools.

AfriKids Livelihoods Programme (KNAP, BAP and TNAP)

In 2012 this programme's first phase of work was evaluated with positive results; a cross section of its 973 beneficiaries were interviewed and took part of focused group discussions alongside analysis for the programme's financial performance. It was concluded that the service was needed, had the desired impact of improved livelihoods and health, education and social empowerment outcomes for women and their children. Work then proceeded to plan a scale up and formalisation of the programme which will continue in 2013. Alongside the evaluation and planning process the FLISP team continued to offer its services to 37 women's groups and the parents of New Beginnings beneficiaries.

School of Night Rabbits

This project provides transitional education to children living on the streets of Bolgatanga two nights a week and provides them with basic sanitation and food supplements and cultural activities. In 2012 a record breaking 150 children attended the school.

Stand-alone Core Projects: these projects are overseen directly by Nich Kumah (AfriKids Ghana Director) and his Senior Management Team.

AfriKids Academy (BAP)

This ICT academy provides free ICT education to all middle school leavers and ICT teachers in the Bolgatanga district and offers fee paying classes to adults. In 2012 2,119 children and 200 teachers were trained.

Young Entrepreneurs Programme

This project offers transitional support for young adults graduating from residential care at AfriKids' partner projects and moving on to independent adulthood. In 2012, 13 young adults were supported in vocational and tertiary education.

AfriKids Education Fund

This centrally managed fund provides scholarships to students who fall outside of AfriKids' projects' remit but who apply with a clear need for financial support. In 2012 over 100 children were supported at all levels of the schooling system.

Partner Projects- these projects are run and managed by local boards, supervised by AfriKids Ghana and are funded and overseen by AfriKids (UK).

Operation Mango Tree

Run by the inspirational Mama Laadi, this project provides long-term foster care to 35+ children for whom life in their family home is no longer possible either because they have been orphaned or badly abused. In 2012 Laadi and her team continued to provide top quality health, education and emotional care to the children and the home was recommended to be one of the Upper East's three official Children's Homes under the Care Reform Initiative, which is reviewing the status and conditions at all homes in the country. Samuel, who has lived at the foster home since his early teens, became the first child to be accepted at university this year where he is studying to be a Physician's assistant. Alongside the foster home the project runs Mama's Place. Mama's place is a profit-making guest house which has its own staff so the work of running it does not affect the foster home. It generated just under £3k in 2012.

Operation Bolgatanga

Centred on the Next Generation Home (NGH), Operation Bolgatanga provides transitional residential care for children living and working on the streets of Bolgatanga. In 2012 children who had either been resettled from the NGH or who were at risk of becoming street children were given educational support in their family homes and children intercepted whilst being trafficked were given temporary care at the home along with other children using its 'drop in' services. 30 children were given longer term residential care and gradual resettlement support.

The home was also recommended to be one of the Upper East's three official Children's Homes under the Care Reform Initiative, which is reviewing the status and conditions at all homes in the country.

Operation Zuarungu

Centred on the Grace International School, this project provides education and family support to over 400 vulnerable children in a rural setting. In 2012 AfriKids continued to fund the school's improvement plan which will enable it to become a model school for the region and the Ghana Education Service took on more of its running costs and management responsibility. The need for financial support from AfriKids lessens with each year as the school get closer to full independence from the charity, which is due to be achieved by 2014-15.

Operation SINGh

A second phase of 'Support in Northern Ghana' continued in 2012 and has supported 150 children with educational materials and their families with National Health Insurance and 'goats for fees' to ensure that the families have a new stream of income to help pay schooling costs after the project ends. Under the scheme, the families are given two goats for rearing, the income from which is earmarked for the child's education.

Operation Smiles

This project based in rural Nakwabi in the Northern Region is run by the phenomenal Sr Jane Naaglosegme, AfriKids' original and longest standing partner. As well as supporting a network of mothers through micro-finance and vocational training, Operation Smiles runs a transitional programme for babies whose mothers die in childbirth. The children are taken in with a carer (often an older sister or aunt) who is taught parental skills as the babies build up their strength and are then resettled in their family's home after 3-6 months. Many of the resources the project needs are generated by its small holding and/or sales of produce. Sr Jane helped 23 infants and 39 adults directly during 2012 and a further 2,000 through health talks.

G.A.S. Partnership

This partnership between Ghana Health Service Upper East Region, AfriKids and Southampton University Hospitals NHS Foundation Trust has facilitated training visits to the Upper East Region across five clinical and non-clinical specialties: maternity, paediatric health, imaging and diagnostics, safe surgery and estates planning. They work with all seven district hospitals and the regional hospital in the UER and provide continuous professional development training to all professionals in the region in each clinical area. An 'ambulance rally' from Southampton to Ghana also took place in May to raise funds for the partnership and deliver two four wheel drive vehicles for conversion to ambulances.

Business

During 2012 the business department moved out from the umbrella of programmes in both the UK and Ghana. Several staff in both partners moved over from programmes to become fully focused on business and since October 2012 Andy has been Director of Business at AfriKids (UK). The role of AfriKids (UK)'s business team is to:

- Work in partnership with AfriKids Ghana to identify business opportunities, establish their feasibility and help create new businesses
- Facilitate the operation and development of AfriKids Ghana's existing businesses
- Build the capacity of AfriKids Ghana's staff to manage and develop businesses
- Monitor and evaluate the performance of AfriKids Ghana's businesses
- Work with AfriKids Ghana to create an achievable path to complete financial and managerial independence by 2018

Areas of note for 2012:

- The establishment of dedicated and experienced Director of Business in the UK (Andy Thornton) and Head of Business Finance in Ghana (Sandra Dordaa)

- The identification, planning, financing and launch of a new business known as Energy For Life which provides clean cookstove distribution

AfriKids Medical Centre

The AfriKids Medical Centre has had another year of strong performance. Treating just under 70,000 patients (up from 53,000 in 2011), it is an established and substantial service provider for Bolgatanga District and with patient satisfaction levels of 90% is a valued and popular institution. While providing excellent clinical services and employing 3 doctors in a region where doctors are scarce, AfMC has continued to expand and improve its services, with the following services being either launched, improved or approved for imminent launch in 2012: blood bank, injection room, dressing room, critical care beds, a cervical screening service, pregnancy schools and an emergency room. AfMC has also seen huge steps forward in managerial and financial performance in 2013. As acting administrator Didas Azanoore has done a fantastic job in boosting staff morale, improving efficiency and customer care standards across AfMC's departments, supported by Nick Eastcott, a long term donor and volunteer to AfMC with over 30 years experience managing hospitals in the NHS. A new head of paediatric nursing, 4 new permanent nurses and a business IT manager were also been appointed to provide leadership and extend vital services. Profit after tax was £64,465 in 2012, increasing cumulative retained earnings at the centre to £108,943. These funds are all being invested to fund AfriKids' child right projects.

AfriKids Blue Sky Lodge

A number of significant internal and external appointments were made by the project in 2012; internally Richard Amoah was appointed project manager in Ghana with Mandela Atibila appointed as his Administrator. Externally SKOL Consult were appointed as project management consultants. With offices in London and Accra and a broad portfolio of experience, SKOL Consult are perfect partners to ensure the construction progresses smoothly. The designs have undergone their final review and GABCON, the architects, will be creating the tendering documentation in early 2013. Exciting partnerships continue to punctuate the project's development with Claridge's proving immensely supportive and a number of operational experts offering pro bono support.

AfriKids Energy for Live Initiative

This business was developed in 2012 with support from the Vitol Foundation. Its main goal is to introduce and distribute fuel efficient cookstoves to the Upper East Region. The stoves are based on traditional charcoal pots but use far less fuel and produce less smoke ensuring that cooking is cheaper, safer and less harmful to the environment. AfriKids' first phase of this initiative is selling subsidised stoves manufactured by Envirofit and will be selling the carbon credits produced to Vitol as part of their internal offset plan.

AfriKids Squared

In 2012 we were able to support over 57 organisations working in 25 different countries thanks to AfriKids' consultancy arm, AfriKids Squared. Operating under six key delivery areas, AfriKids Squared enables us to draw upon our experiences and lessons learned, passing these on to other charities, NGOs and companies in a way that is most relevant to both the organisation and discussion topic. AfriKids Squared services range from face-to-face meetings lasting one hour through to full day bespoke workshops which concentrate on a particular organisational challenge or area of growth.

A successful new 'Fundraising in Hard Times' workshop was run three times for a group of charities and a strategic review took place in the first half of the year. Andy Thornton took over the management and strategy of AfriKids Squared upon his return to the organisation and at the close of the year was working on a full operational review to follow up from this.

Future plans

AfriKids (UK) aims to work with AfriKids Ghana through to the time when AfriKids Ghana achieves total financial and managerial independence. The aim is to achieve financial independence through the development of income

generating businesses in northern Ghana and we aim to have reached this point in 2018. This is a prediction rather than a firm target and AfriKids (UK) is committed to supporting AfriKids Ghana for as long as needed. AfriKids Ghana has been raising an increasing proportion of its own funding through business since 2007 and is currently on track to achieve the 2018 goal. To continue this progress in 2013 AfriKids (UK) aims to further increase voluntary income in order to be able to invest in the sustainability businesses as well as maintaining commitments to current projects. As with previous years, we are working towards a set of income scenarios in an approach that balances ambition with feasibility.

On behalf of the board of trustees



John Hickman

Chairman

Dated: 26 April 2013

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for the period.

In preparing accounts giving a true and fair view, the trustees are required to:

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

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEES OF AFRIKIDS

We have audited the accounts of AfriKids for the year ended 31 December 2012 set out on pages 19 to 28. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with regulations made under section 154. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the statement of trustees responsibilities, the trustees are responsible for the preparation of accounts which give a true and fair view.

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

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

Opinion on accounts

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 December 2012 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Matters on which we are required to report by exception

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

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or

INDEPENDENT AUDITORS' REPORT (CONTINUED)

-the financial statements are not in agreement with the accounting records and returns; or
-we have not received all the information and explanations we require for our audit



Alison Nayler BSc FCA (Senior Statutory Auditor)
for and on behalf of Wilkins Kennedy LLP

Chartered Accountants
Statutory Auditor

Wilkins Kennedy LLP
5 Yeomans Court
Ware Road
Hertford
Herts, SG13 7HJ
Dated: 29 April 2013

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2012

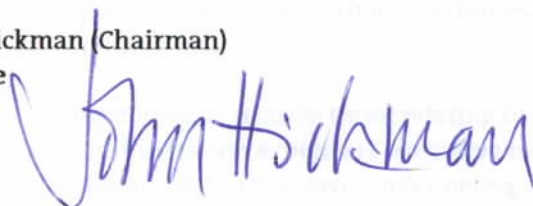
	Note	Unrestricted Funds £	Restricted Funds £	Total 2012 £	Total 2011 £
Incoming resources					
<i>Incoming resources from generated funds:</i>					
Voluntary income	2	691,103	732,731	1,423,834	1,200,720
Activities for generating funds					
- Events		174,743	76,204	250,947	118,003
- Sponsored external fundraising		51,767	9,705	61,472	37,259
- Donations from corporate partners	3	73,041	94,709	167,750	158,410
- Other		5,745	-	5,745	8,051
Investment income					
- Bank interest		1,566	-	1,566	1,480
<i>Other incoming resources:</i>		797	-	797	1,163
Total incoming resources		998,762	913,349	1,912,111	1,525,094
Resources expended					
<i>Costs of generating funds:</i>					
- Costs of generating voluntary income		289,941	-	289,941	186,179
- Events		145,402	-	145,402	64,112
- Sponsored external fundraising		36,437	-	36,437	13,379
- Corporate sponsorships		42,459	-	42,459	13,948
- Other		26,977	-	26,977	17,325
Total costs of generating funds		541,216	-	541,216	294,943
Governance costs	4	4,023	-	4,023	755
Net incoming resources available		453,523	913,349	1,366,872	1,229,396
<i>Charitable activities:</i>	5, 6				
- Education		101,607	489,406	591,013	599,840
- Healthcare		7,216	91,050	98,266	109,555
- Childcare		36,426	97,645	134,071	188,384
- Family incomes		36,462	7,731	44,193	50,860
- Child Rights education		56,911	82,090	139,001	117,239
- Sustainability		283,854	212,343	496,197	405,229
Total resources expended		522,476	980,265	1,502,741	1,471,107
Net movement in funds		(68,953)	(66,916)	(135,869)	(241,711)
Fund balances as at 1 January 2012		146,099	481,313	627,412	869,123
Fund balances as at 31 December 2012		77,146	414,397	491,543	627,412


BALANCE SHEET **AS AT 31 DECEMBER 2012**

	Notes	2012 £	£	2011 £	£
Fixed assets					
Tangible assets	7		10,442		8,806
Current assets					
Debtors	8	157,429		104,159	
Cash at bank and at hand	9	407,979		546,621	
		565,408		650,780	
Creditors: amounts falling due within one year	10	(84,306)		(32,174)	
Net current assets			481,102		618,606
Total assets less current liabilities			491,544		627,412
Income funds					
Restricted funds	11	414,397		481,313	
Unrestricted funds			77,146		146,099
			491,543		627,412

The accounts were approved by the Trustees on 26 April 2013

John Hickman (Chairman)
Trustee




David Atugiya (Treasurer)
Trustee

NOTES TO THE ACCOUNTS

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

These accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practices, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

1.2 Going Concern

The Trustees have agreed that in 2013, the activities and trade will be transferred to a new incorporated charity, AfriKids Limited (charity no. 1141028, CRN 7534096) and AfriKids will cease to trade. The assets and trade will be transferred at carrying value to AfriKids Limited. The trustees consider it appropriate to prepare the accounts on a going concern basis.

1.3 Incoming resources

Donations, legacies and other forms of voluntary income are recognised as incoming resources when notification of the income is received in writing. The income from the fundraising ventures is shown gross, with the associated costs included in the fundraising cost. No permanent endowments have been received during the year.

Gifts in kind are recognised in the accounts as a donation received and expenditure incurred. These gifts are recorded at their market value of the service or goods provided.

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

1.4 Resources expended

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Where possible, costs are allocated directly to the activities to which they relate. Other costs are then allocated between charitable activities, fundraising and support costs based on the apportionment of direct costs.

Support costs include those relating to business support (including human resource and general administration expenses), executive management, finance, and information systems. The details of support costs are shown under note 4.

Expenditure is accounted for on an accruals basis. Fundraising expenditure comprises of costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of publicity and the staging of fundraising events.

Administration expenses include all expenditure not directly related to the charitable activity of fundraising ventures.

NOTES TO THE ACCOUNTS (CONTINUED)

1 Accounting policies (continued)

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment 20% reducing balance

1.6 Accumulated funds

Unrestricted funds are general funds available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

2 Voluntary Income

Voluntary income for the year falls into the following categories:

	Unrestricted Funds £	Restricted Funds £	2012 Total £	2011 Total £
Donations and legacies:				
- Regular giving	74,379	1,500	75,879	86,161
- General donations – individuals	73,898	100,605	174,503	73,035
- General donations – organisations	6,139	5,158	11,297	21,485
- Non-sponsored external fundraising	12,059	2,971	15,030	11,258
Grants:				
- Institutions	13,778	356,185	369,963	452,596
- Trusts and Foundations	139,412	266,312	405,724	441,728
Gifts in Kind	371,438	-	371,438	114,465
Total voluntary income	691,103	732,731	1,423,834	1,200,728

During the year AfriKids received a total of £732,731 restricted funds. Within these were the following funds from the following organisations:

The Baring Foundation – £20,657
DFID-CSCF – £101,042
Comic Relief – £214,559
John Ellerman Foundation – £10,327
THET – £4,814
Venture Partnership Foundation – £5,400*

*A further £30,000 was received from the Venture Partnership Foundation in core cost funding during 2012

NOTES TO THE ACCOUNTS (CONTINUED)

2 Voluntary Income (continued)

AfriKids would also like to acknowledge the following unrestricted donations which also helped to cover core costs:

Garfield Weston Foundation - £50,000

Gifts in Kind

AfriKids aims to secure direct sponsorship or gifts in kind for the majority of our administrative and fundraising costs. Gifts in kind are particularly valuable to the organisation because they enable us to operate in ways we would be unlikely to if it meant spending charitable funds. In 2012 the generous provision of pro bono support by our corporate partners Allen and Overy LLP has allowed us to do more with Gifts in Kind than ever before, moving beyond substitution of administrative costs and into programme evaluation and development, legal advice, HR advice and development and the creation and printing of several promotional and educational resources. Examples of gifts in kind from elsewhere include auction prizes for our 10 year ball and vouchers which allowed us to furnish and decorate our new offices.

We would particularly like to recognise the following gift in kind donors in 2012:

Allen & Overy
The Angus Lawson Memorial Trust
Baroness Lynda Chalker
Carole Cohen
Connected Worlds
Nick Fienberg
Philip Hancock
Susan Hazledine
John Hickman
Kololi
Diane Mackie
Shelina Permaloo
Reed Smith
Responsible Business Exhibition
Sir Paul Ruddock
James Yeats-Brown

3 Donations from Corporate Partners

This income includes donations that have come directly from Corporate Partners, and does not include associated income from Corporate Partnerships that may arise through fundraising events or through donations from individuals who are in the employment of our Corporate Partners but who give or fundraise separately.

4 Governance costs

Governance costs includes £4,023 (2011: £755) of direct governance costs, and £0 of indirect governance costs. Audit fees of £3,700 (2011: no charge incurred) are included in this number.

NOTES TO THE ACCOUNTS (CONTINUED)

4 Governance costs (continued)

Pro bono legal costs of £14,427 are included in fundraising costs (£3,813) and costs of charitable activities (£10,614) as allocated in notes 5 and 6. These costs were incurred on behalf of AfriKids Ltd, a company charity limited by guarantee, and relate to the transfer of trade and assets from AfriKids to AfriKids Ltd which took place on 1st January 2013.

5 Allocation of support costs and overheads

The breakdown of support costs and how these were allocated between governance and charitable activities is shown in the table below:

Cost type	Direct Costs	Gifts in Kind	Total Allocated Costs	Fundraising Costs	Governance	Charitable Activities	Basis of costs apportionment
	£	£	£	£	£	£	£
Staff costs	417,285	-	417,285	219,885	-	197,400	Staff time
Office rental and costs	78,666	15,814	94,480	24,915	201	69,364	Nature of expenditure and overall cost apportionment
Computer costs	964	-	964	254	-	710	Overall cost apportionment
Depreciation	2,367	166	2,533	669	-	1,864	Overall cost apportionment
Other	7,028	-	7,028	1,825	3,822	1,381	Overall cost apportionment
Total	506,310	15,980	522,290	247,548	4,023	270,719	

The total support costs allocated to charitable activities is then apportioned pro rata based on the project expenditure within the various categories:

Total costs	£
Education	110,628
Healthcare	15,948
Childcare	24,970
Family incomes	8,228
Child Rights education	26,136
Sustainability	84,809
Total	270,719

6 Costs of charitable activities

Service areas	Activities undertaken directly	Support costs	Total
	£	£	£
Education	480,385	110,628	591,013
Healthcare	82,318	15,948	98,266
Childcare	109,101	24,970	134,071
Family incomes	35,965	8,228	44,193
Child Rights education	112,865	26,136	139,001
Sustainability	411,388	84,809	496,197
Total	1,232,022	270,719	1,502,741

NOTES TO THE ACCOUNTS (CONTINUED)

7 Tangible Fixed Assets

	Fixtures, Fittings & Equipment £
Cost	
At 1 January 2012	15,196
Additions	4,327
Disposals	(400)
At 31 December 2012	19,123
Depreciation	
At 1 January 2012	6,390
Charge for the year	2,535
On disposals	(244)
At 31 December 2012	8,681
Net book value	
At 31 December 2012	10,442
At 31 December 2011	8,806

8 Debtors

	2012 £	2011 £
Trade debtors	101,122	20,679
Prepayments and accrued income	55,220	82,344
Other debtors	1,087	1,136
	157,429	104,159

9 Cash at bank and at hand

	2012 £	2011 £
Bank	407,278	545,842
Petty cash	701	779
	407,979	546,621

NOTES TO THE ACCOUNTS (CONTINUED)

10 Creditors: amounts falling due within one year

	2012	2011
	£	£
Trade creditors	5,743	3,278
Taxes and social security costs	-	17,220
Accruals and deferred income	53,727	1,604
Other creditors	24,836	10,072
	<u>84,306</u>	<u>32,174</u>

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2012	Movement in funds		Balance at 31 December 2012
	£	Incoming resources	Resources expended	£
New Beginnings 1*	24,803	30,984	55,787	-
New Beginnings 2**	94,266	207,059	279,344	21,981
DFID Education Bridge	-	101,042	101,042	-
Kassena Nankana Area Programme	-	100	100	-
Livelihoods Programme	-	10,762	3,700	7,062
NECPAD Operation Sunlight	32,561	-	32,561	-
School of Night Rabbits	-	2,800	2,800	-
AfriKids Academy	-	40,878	39,000	1,878
Young Entrepreneurs	-	20,739	15,833	4,906
Operation Mango Tree	-	99,020	56,644	42,376
Operation Bolgatanga	-	94,421	59,296	35,125
Operation Zuarungu	80	48,438	41,019	7,499
Operation Smiles	-	20,553	14,417	6,136
AfriKids Medical Centre	13,750	82,797	82,892	13,655
The AfriKids Blue Sky Lodge	249,823	5,650	8,516	246,957
The G.A.S. Partnership	66,030	32,556	82,482	16,104
Education (girls)	-	30,000	30,000	-
AfriKids Ghana Head Office	-	10,462	9,851	611
AfriKids (UK) Head Office	-	3,000	3,000	-
Operation Singh	-	5,036	5,036	-
Let's Read	-	953	953	-
Energy for Life Initiative	-	53,605	43,498	10,107
Orphans and Vulnerable Children	-	12,494	12,494	-
Total	<u>481,313</u>	<u>913,349</u>	<u>980,265</u>	<u>414,397</u>

* transferred to in the 2011 accounts as Barings New Beginnings

** transferred to in the 2011 accounts as Comic Relief New Beginnings

NOTES TO THE ACCOUNTS (CONTINUED)

12 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 December 2012 are represented by:			
Tangible fixed assets	10,442	-	10,442
Current assets	151,010	414,398	565,408
Creditors: amounts falling due within one year	(84,306)	-	(84,306)
	<u>77,146</u>	<u>414,398</u>	<u>491,544</u>

13 Staff costs

Number of employees

The average monthly number of employees during the year was:

	2012	2011
Fundraising and administration	6.5	7
Programmes	4.5	3.5
	<u>11</u>	<u>10.5</u>
	2012	2011
	£	£
Gross wages and salaries	372,764	325,325
Employers' National Insurance costs	37,895	35,298
	<u>410,659</u>	<u>360,623</u>

14 Related parties

On the 24th of October, Georgina Fienberg, the International Director, was formally appointed as a Trustee. She continued to be remunerated as an employee. Her total remuneration following her appointment amounted to £10,764.

AfriKids also has a long-standing contract with Connected Worlds, which is owned and managed by Fred Cohen, Georgina Fienberg's brother. This relationship is reviewed each year to ensure that the services provided are the best value available. The cost of services provided by Connected Worlds in 2012 were £5,586, some of which was direct repayment for domain and e-mail hosting, and some of which was payment for below market rate IT services and website design. There was an accrual of £167 as at year end, for e-mail hosting charges paid in 2013.

15 Trustees

The Trustees have not received any remuneration or reimbursement of their expenses during 2012, except for the remuneration provided to Georgina Fienberg disclosed in note 14 above.

16 Post Balance Sheet event

On 1st January 2013 the Trade and Assets of AfriKids (charity no. 1093624) were transferred to an incorporated charity AfriKids Ltd (Limited by Guarantee) (charity no. 1141028, CRN 7534096). The Trustees of AfriKids are the same as the Board of Directors of AfriKids Ltd and there are no changes in the ongoing activities of the organisation.

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