

**DISABILITY AFRICA
REGISTERED CHARITY NUMBER: 1172163**

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31st DECEMBER 2020**

Disability Africa Albany House 6-8 Woodbridge Meadows Guildford GU1 1BA

www.disability-africa.org

**DISABILITY AFRICA REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st DECEMBER 2020**

CONTENTS

	Page
Report of the Trustees	3 to 13
Report of the Independent Examiner	14
Statement of Financial Activities	15
Balance Sheet	16
Notes to the Financial Statements	17 to 20

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) (effective 1 January 2016).

REFERENCE AND ADMINISTRATIVE DETAILS:

Registered Charity number
1172163

Principal address
Albany House
6-8 Woodbridge Meadows
Guildford
Surrey
GU1 1BA

Trustees

Mr. Ric Law (Chair)
Mr. Adrian Abbott (Hon Treasurer)
Mr. Adam Edwards
Dr. Penny Gibson
Mrs. Sue Haworth-Edwards
Mr. Andrew Nowak

Patrons

Mr. Christopher Brewer DL
Mr. Damon Hill OBE
Mr. Ken Tyrrell

Hon Independent Accounts Examiner

Mr Samuel Spriggs



"I support Disability Africa because they focus on real partnership with local people and they recognise that changing hearts and minds is as crucial in the fight against prejudice as providing practical help to children that need it."

Damon Hill OBE

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED
31ST DECEMBER 2020**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objects as set out in the Trust Deed are:

1. To advance education and promote and protect health among people living in Africa, in particular children and young people with disabilities, through the provision of grants, items and services and by such other means as the trustees may determine.
2. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law.) The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the 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.

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

The trustees are content that the activities of the charity during the reporting period comply with the requirement for those activities to be of public benefit.

Trustees are recruited in accordance with Charity Commission guidelines laid out in document CC30. As vacancies arise, new trustees are sought and recruited with regard to skills and experience and the appropriate vetting and interview procedures are applied. All new trustees will be given a full induction prior to assuming their duties.

ON BEHALF OF THE BOARD



Ric Law - Chairman of Trustees

Date: 8th July 2021

Our Mission:

To work with communities to explore causes which exclude disabled young people. To challenge conventional attitudes and practice, to inform, inspire and deliver change because we believe that an approach that includes disabled children will be better for all children.

Our Vision:

Disability Africa is working towards an inclusive global society in which the attitudes of the non-disabled are no longer barriers to the life-chances of those with impairments; where equity of opportunity exists for disabled people and societies recognise the benefits to all of inclusive thinking and action.

A Message from Our Chairman

Prior to Covid-19 we knew that there were large numbers of people being excluded, left behind and living precariously, but the pandemic has thrown into stark relief the gargantuan inequalities that exist. Low-income populations around the world are unfairly paying the price for the pandemic. Throughout the pandemic, Disability Africa has worked flexibly and pro-actively to continue to assist disabled young people and their families who constitute some of the most vulnerable groups.

Disabled children in Kenya, The Gambia and Sierra Leone are once again benefitting from the social, educational and therapeutic environment of a Disability Africa playscheme.

Despite some financial difficulties early in the year caused by a dip in trust income, we kept all the teams in Africa together - no-one lost their job! Our dedicated teams continued to visit children in their homes (observing social distancing rules!) to make sure that malnourished disabled children were fed and supplied with nutritional supplements; a boy who broke both bones in his lower leg received surgery and now walks again for the first time in four years; a young man with cerebral palsy and haemophilia received life-saving support from the medical support team. But best of all, towards the end of the year, the Playschemes began to

re-open. At the time of writing, Disabled children in Kenya, The Gambia and Sierra Leone are once again benefitting from the social, educational and therapeutic environment of a Disability Africa playscheme. Support groups in Zambia are also up and running.

We are, as always, extremely grateful to those individuals and trusts who support our work. We would like to thank **all our regular supporters** who donate every month. Thanks to your generosity, we were able to rely on £600 a month throughout 2020 - which is almost half the total monthly cost of our programmes in Kenya!

We continue to be deeply indebted to Mr Chris Brewer for all the support he offers as Patron of Disability Africa and to his family trust, the **CP Trust** who have supported DA from its inception. Their ongoing support funds much of our core costs in the UK and allows the vast majority of other donors' funds to be directed to our Africa projects.

We are enormously grateful to those trusts who have given grants or pledged grants over more than one year. These donations allow us to develop projects with confidence and make a significant difference to our ability to plan ahead. **The Chalk Cliff Trust**, which has generously supported us for the last six years; **The Margaret McEwen Trust** and **The Green Room Charitable Trust**, both trusts have supported us every year since 2017; the **Waterloo Foundation** which has supported the expansion of our projects in Kenya, as did **The Alan & Nesta Ferguson Foundation**; **The Fore** and the **Big Lottery Fund**, continued their support of our ME&L systems

and the projects in Kenya and Zambia. We are also extremely grateful to **The Abba Charitable Trust and The Austin Bailey Foundation** who have both made a second donation to our work. Also, for the second year running, **The Rhododendron Charitable Trust** and the **MJB Charitable Trust** kindly supported us. While **The Stanley Grundy Foundation** made a very generous donation to Disability Africa for the first time. Lastly, a special thanks to the **Thalassa Trust and Mr Paul van den Bosch** who both made additional donations to help us through the Covid crisis.

We are grateful to all our donors and those who follow and support our work. You are a valued part of our movement and we appreciate you being alongside us.

As you will read below, the early stages of the pandemic in the UK brought a severe drop in grants and so we must give very special thanks to **Bilal Patel and Alex Davis** who co-ordinated with the **St. James's Place Foundation and the Marlborough Brandt Group** to jointly donate £30,000 to support our projects across Africa. This support came at a crucial time early in the year when the lockdown seemed to have choked off all funding. We are extremely grateful for this rapid and generous response when our situation was extremely vulnerable.

Those mentioned above are just a few of the many kind donors, individuals and organisations, some of whom have asked to be anonymous. On behalf of the young people in Africa whom we serve, we are grateful to you all.

Of course, we are always seeking further support. Almost everywhere on the African continent the rights of disabled young people go unrecognised and their basic needs are neglected. With the support of all our donors, we will continue to improve outcomes for this most underprivileged section of our global society.

As a final note, it is important to say that as a charity which is all about inclusion and bringing people together, we also value the interest and involvement of those people who may not be in a position to donate but who follow and support our work in other ways. You are a valued part of our movement and we appreciate you being alongside us.



Ric Law, Chairman

Activities and Impact During The Year of Global Pandemic

In March 2020 the World Health Organisation declared the Covid-19 virus to be a global pandemic. This has affected the operations of almost every organisation globally. Unsurprisingly, Disability Africa and our partners did not escape the impact of the pandemic.

It is worth remembering that there had not been a global pandemic in living memory and in March 2020, the implications of such an event on everyday life were unknown to all but a few epidemiologists. Internationally, different governments took different steps to manage the virus - some governments seemed to embark on one course and then change their approach later. Our approach under these circumstances was to contact all our African partners and advise them to follow their own government's advice as it pertained to schools and apply that same advice to the projects.

As the number of hospitalisations and deaths in the UK from Covid-19 reached a peak in mid-April, we were very fearful of the impact that the pandemic would have on the vulnerable children and families with whom we worked. It was clear that resources in the UK were being stretched to their limit - what would the impact be on our partners living in some of the poorest and under-resourced economies in the world? We were acutely aware that we might need to adapt our services and ways of working, to provide as safe and effective a service as possible, following government and WHO guidance.

Our priorities were:

- to preserve the well-being of the young people
- to sustain the local infrastructure of the projects
- to enable a flexible approach to the events of the coming months
- to protect the livelihoods of the staff employed on DA projects
- to monitor the impact of the pandemic on disabled young people and their families

Enabling Flexible Strategies to Preserve the Well-being of Young Disabled People

Disability Africa promotes the inclusion of young disabled people in their communities. We address the stigma that traditionally isolates them and deprives them of social interaction, education, healthcare and so much more. Our primary strategy to combat this isolation is the provision of Playschemes. This is because they can be run easily by local people, with little expertise, at a minimal cost. Playschemes are a powerful intervention which:

1. **Raises awareness of the rights and needs of disabled young people**
2. **Provides a 'hub' from which to deliver services to meet identified needs.**

Playschemes also significantly improve the mental health of disabled young people and ease the pressure on their families. Our model has consistently shown to be a powerful agency to dismantle barriers and create Inclusive Communities.

However, in a world where social gatherings were increasingly dangerous, we were challenged to adapt our services to meet these extraordinary times.

Following in-country government guidelines for schools, all the Playschemes were closed by April. Our staff were 'reoriented' to check on the families by phone and social-distanced home visits to monitor the welfare of the disabled young people known to us. This work became increasingly important - The United Nations stated that there has been a worldwide increase in domestic abuse which constitutes a 'shadow pandemic'. Incidents of abuse increased by as much as 20% during 'lockdown'. Our teams were directed to work particularly with children on our 'safeguarding list', ensuring that disabled children and their families were supported, and their welfare prioritised.

In a world where social gatherings were increasingly dangerous, we were challenged to adapt our services to meet these extraordinary times.

The teams also continued to support children to access medical care. Our teams delivered medicines and nutritional supplements to those children who needed them, and our medical support staff ensured that all 'post-op' care was still delivered and routine treatment of injuries and infections was maintained.

During the 'socially-distanced home visits' our teams continued to advocate for the power of play. It was very encouraging to hear from parents that their children continued to play at home, both independently, and with others in the household. Nevertheless, the playschemes were sorely missed - many parents told us that their children were missing their friends and playworkers.

Sustaining the Infrastructure of the Projects.

Whilst many organisations favour construction of buildings or provision of equipment, Disability Africa prioritises programmes which target social change. These programmes depend upon the local teams who understand the importance of Inclusion not just for disabled young people but for the wider community. We considered it crucial for the eventual ‘post-pandemic’ resumption of the projects that the teams continued to, not only deliver the essential services mentioned above, but they continued to be seen as a presence in their communities and a resource to which people could continue to turn throughout the duration of the pandemic. Even though their workload would inevitably be reduced to some extent, we judged it essential to maintain the teams as working units and also to **protect their livelihoods** by continuing to sustain the same level of grants for their salaries so that they would not suffer financial hardship during the pandemic.

94% of families said things had got difficult or very difficult since the pandemic

Monitoring the Impact of the Pandemic on Disabled Young People and their Families.

People living in countries with smaller economies and less infrastructure are always the worst affected in times of crisis. However, at the time of writing, most of Africa seems to have weathered the pandemic well. We have not seen the catastrophic numbers of deaths that many of us feared and, for whatever reasons, the poorer populations in which DA supports projects have been very lightly affected by the virus itself. However, we have always known that the isolation which disabled children and their families face is by far the largest factor which impacts their quality of life. It was obvious that a national lockdown could only exacerbate the impact of isolation.

To achieve a clearer picture of the situation, we worked with our project partners to develop and undertake a survey of as many families of disabled children who could be reached by phone or with a home visit. The project staff - who had been in communication with families throughout the playscheme shutdowns, worked through the survey with parents and caregivers. It quickly became apparent that lockdowns and restrictions were having a heavy impact on these families.

- 94% of families said things had got difficult or very difficult since the pandemic (6% said they have stayed the same)
- 93.6% of families reported a loss of income, a failure to provide basics and a vast majority of these reported that meals are being skipped. Some jobs have been lost due to lockdown restrictions; others no longer had childcare and were, therefore, unable to work.
- 96% said that things have got more difficult or very difficult for disabled young people without DA providing our usual services.
- In Kenya, some respondents have described it as being the hardest time in their lives and one even said they wished they had not been born.

One of our partners reported, “With regards to the Covid-19 pandemic . . . ***we have been getting more calls in relation to child protection issues and family break downs. With the worsened poverty situation families are having to deal with extreme stressful situations such as not been able to provide food for their children, etc.*** . . . Sierra Leone hasn’t been ravaged by the pandemic itself as was expected; i.e. the number of deaths is still low and many affected are recovering. However, the repercussions from having a country under curfew, lockdown, and of course restricted business operations, including goods coming into the country; for some period of time have all helped to worsen the poverty situation in the country. As many children’s wards have been turned into isolation wards, healthcare provision for children has also worsened. Cost of living has increased; e.g. food and transportation costs, and healthcare provision is now more difficult and more expensive too.”

Projects Re-Open

As mentioned above, our projects partners in Africa were following their own national and local government guidelines regarding Covid 19 as they were applied to schools in each country.

At the time of writing, the situation in each of our projects is as follows:

Kenya

Schools in Kenya all fully re-opened on 4th January and we resumed all project activities at that stage. We are hearing of children being malnourished and not properly cared for during the pandemic and are pleased that, with playschemes, lunches, parent support groups running again, disabled children and their families are being supported.

The playschemes recommencing have now replaced the Outreach Play Programme (OPP) which was instituted during the pandemic. The OPP was our response where playworkers visited homes, especially of those children on our 'safeguarding/well-being concerns' list and conducting a small-scale playscheme in the families' compounds.

Sierra Leone

"The re-opening of the SLIP (Sierra Leone Inclusion Project) Centre has brought great joy to our children and their families"

The playscheme at Makeni in Sierra Leone re-started in November. A recent report said, *"The re-opening of the SLIP (Sierra Leone Inclusion Project) Centre has brought great joy to our children and their families. We were overwhelmed with emotions when we first re-opened. Some mums cried as they explained how much they have "suffered" during the closure of SLIP as they struggled to engage their children who have disabilities. Without SLIP some had nowhere to leave their children for them to go to work (petty trading mainly). The children and young people themselves were very happy to see each other and the staff team again."*

The Gambia

Schools re-opened in December and playschemes have also resumed. The team has begun work with schools, trying to find disabled young people who may need extra support in the classroom and registering them with the project.

In The Gambia, we have also increased our level of activity with an OPP running since the 17th November.

Zambia

Our partners in Zambia (WWN) re-opened their support groups in December and are now running at their 'pre-covid levels' once again.

Fundraising in the UK

By early March 2020 it was clear that the pandemic would substantially affect the operations of the charity. Despite the usual number of fundraising applications being sent in the previous six months, donations from grants almost dried up. This was an unprecedented development in the history of the charity.

Disability Africa has a policy to try to keep at least 6-months of running costs in the bank. This is in order that we are always in a position to give our partners 6 months' notice in the event that we need to cease operating and also to create a cushion against unexpected 'shocks' (such as a global pandemic!) We consider this is important to allow time for either an orderly shut-down of projects or, more hopefully, other sources of support to be found. In March 2020, the quarter two transfer of grants to our African partners, caused the charity's resources to drop below this '6-month marker' and trustees were alerted that, if the drop-off in funding continued, we would be closing down by September.

We are deeply indebted to Alex Davis and Bilal Patel who co-ordinated with the St. James's Place Foundation and the Marlborough Brandt Group to jointly donate £30,000 to support our projects across Africa at this crucial time. This cash injection was sufficient to prevent a complete shutdown at a time when our situation was extremely vulnerable.

UK Staffing

During 2019 we had increased the UK staff team to three. This was to increase our capacity to develop projects and to devise more robust monitoring, evaluation and learning systems prior to launching a strategy to promote the "Disability Africa Template" to other development actors. As the pandemic restricted both funding and our charitable activities in Africa, the decision was taken in early 2020, to furlough all staff for a period of six weeks in order to save on salary costs at a time when income was much reduced. During this time, the trustees stepped in to 'caretake' the operations of the charity.

We were sorry to lose Tom Wright and Lex Rosenthal, who both resigned during this year. Given the ongoing situation with the pandemic, the decision was taken not to replace them until such time as projects could re-start and fundraising income was sufficient. At the time of writing, there are plans to hire new staff in 2021.

Covid-19 Impact on Strategic Plans

Disability Africa aims to create a 'replicable template' which improves outcomes for disabled young people primarily by promoting their inclusion in their local and wider communities and providing and supporting local services as required to meet that primary objective.

Key targets for the UK team and our African partners are that they have sufficient capacity to:

- 1) Support local partners in Africa to the point where they are confident to, and capable of, initiating new Inclusion Projects within nearby communities
- 2) Promote a demonstrably successful 'template' to other development actors and support them to replicate the template
- 3) Expand rollout of Inclusion Projects to other countries.

An important factor in developing the necessary capacity to deliver the above targets is to maintain a balance of acceptably small UK core costs with the significant majority of donors funds being used to develop the Africa-based work. This balance is made challenging by the disparity between costs in the

UK versus costs in African countries. Put starkly, it is feasible to fund an entire Inclusion Project in one African community which will support 200 children for the costs of one UK salary.

Disability Africa aims to create a 'replicable template' which improves outcomes for disabled young people by promoting their inclusion.

This pressure to keep a very small team in the UK means that the charity is vulnerable in the event of even one member of staff leaving, and 'contingency planning' is challenging. Since expanding operations to four countries, it has been appropriate to aim for a UK staff team of a minimum of two people to manage the development, fundraising, and administration required to manage target 1) above.

In 2019, progress was considered sufficient across all projects to hire a third member of staff to begin work on target 2).

The Covid pandemic not only shut down the vast majority of our activities, it also stopped all training and monitoring visits. It stopped all possibilities of local expansion plans which were in progress and it sent many staff members in Africa 'back to their homes'.

We made the immediate decision that (regardless of any other ethical and humane considerations) projects would stand the best start of recommencing after the pandemic was over

if the African staff teams could be protected by continuing to pay their full salaries regardless of how much actual work they were able to achieve.

The successful resumption of all projects to their 'pre-covid' levels of activity has vindicated this decision.

Nonetheless, as already noted, UK staff vacancies occurring during the pandemic have not been filled. This has impacted on our ability to deliver on targets 2) and 3) above as the one member of UK staff currently employed is totally dedicated to achieving target 1).

We are enthusiastic and confident about the continued success of Disability Africa to address the desperate inequalities that exist for disabled young people

We plan to recruit a second member of staff in 2021 who will pick up the workstreams required for target 2). This will be an individual with sufficient experience in development, fundraising and disability issues but it is recognised that it will take until the end of 2021 for all systems and resources to be in their pre-pandemic condition.

In summary, the Covid pandemic has set back our strategic timetable by approximately two years. That said, the UK infrastructure remains robust. We have experienced and skilled staff and trustees and the projects in Africa have survived intact and are now all working to pre-covid levels.

We are collectively enthusiastic and confident about the prospects of continued success of Disability Africa and its work to address the desperate inequalities that exist for disabled young people in some of the poorest communities on Earth.

Financial Review for the Year ended 31st December 2020

The accompanying accounting statements are in respect of the year ended 31st December 2020.

Income

There was considerable trepidation that income from grants would be seriously reduced when the Covid-19 pandemic first struck early in the year. It was decided to launch a special appeal to seek support from charitable trusts, trustees and individuals known to us. The response was extremely heartening and, as a result of this and subsequent fundraising approaches, total grants in the year were £20,000 higher than in 2019.

Expenditure

As has been referred to elsewhere in the Report, the pandemic severely curtailed the activities at our projects. The playschemes were all closed as a result of governments' restrictions. However, it was recognised that we had to do whatever we could to support the children and their families. We did this by arranging for the staff to check in with them via regular telephone and social distanced visits. This included monitoring the medical status of the children with particular regard to safe-guarding which became a significant issue as pressures were put onto families struggling to cope with the effects of the pandemic.

Although only a proportion of the staff were gainfully employed, the decision was taken to continue to pay everyone their normal wages. Whilst this was a considerable commitment, it was vital to do what we could to protect the staff teams and support them at a very difficult time.

Other running costs of the playschemes were not incurred as they were not operating and grants to projects were correspondingly lower as a result - £62,000 (2019 - £97,000)

We started the year with three UK - based members of staff but when the pandemic struck we put all of them into the Government's Furlough Scheme for a period of six weeks to save costs. With projects largely on hold, the workload was less, and trustees stepped in to cover this for the period. One member of staff resigned and the remaining two returned to full pay. Subsequently, the other junior member of staff resigned and the decision was taken not to replace them as fundraising work could be reduced (following the successful appeals for funds), and required support for projects was lower. This continued until the year end resulting in a reduction in costs to £36,700 (2019 - £45,500)

A major effect from the pandemic was the inability to carry out any field trips in the year. Instead, regular contact was maintained with each of the projects. This was supported by photographic and documentary evidence and frequent reports on activity taking place. The lack of field trips resulted in another significant reduction in costs. £Nil (2019 - £14,400)

Fundraising costs were slightly lower and there were no consultancy fees incurred in the year.

Result

The combination of an increase in incoming funds, and a significant decrease in costs because of the pandemic, led to an overall surplus for the year of just over £30,000 compared to a deficit of nearly £58,000 in 2019. Total funds increased to just over £100,000.

Total funds were represented by nearly £139,000 in the bank which included a £40,000 grant relating to 2021 which was received just before the end of the year.

Cash Balances

The year end cash balances represent over 14 months of expenditure based on the 2020 costs but based on the more normal 2019 year expenditure it represents just over 9 months. With inevitable higher costs in 2021 and uncertain levels of grant income the little extra cushion is welcome.

Post Balance Sheet Issues

The first four months of 2021 have shown a reduction in income from grants but, as the projects have opened up, a significant increase to more normal expenditure is expected.

Reserves Policy

The Reserves policy was set at a target of 6 months expenditure last year. While at the end of 2020 this was exceeded, there is an expectation that income for the current year will be lower and costs will certainly be higher.

Public Benefit Statement

The trustees have complied with their duty to have due regard to the guidance of public benefit published.

Independent Examination of Trustees Annual Report and Accounts

The trustees are satisfied that the charity meets the requirements for an Independent Examination.

Independent Examiner's Report On The Accounts Year Ended 31st December 2020

I report to the trustees on my examination of the accounts of Disability Africa for the year ended 31st December 2020 set out on pages 15 to 20 below.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

Signed:



Date: 17th July 2021

Name: Samuel Spriggs

DISABILITY AFRICA
REGISTRATION NUMBER - 1172163
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

	Notes	2019					
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
		£	£	£	£	£	£
Income and endowments from:							
Grants	3	72,104	62,996	135,100	61,100	51,558	112,658
Donations and Gift in Kind	4	11,258	-	11,258	10,699	-	10,699
Total		£83,362	£62,996	£146,358	£71,799	£51,558	£123,357
Expenditure on:							
Raising funds	5	11,083	-	11,083	12,167	-	12,167
Charitable activities	6	6,337	98,688	105,025	6,927	162,247	169,174
Total		£17,420	£98,688	116,108	£19,094	£162,247	£181,341
Net Income (Expenditure) before Transfers		65,942	(35,692)	30,250	52,705	(110,689)	(57,984)
Transfers between funds	8	(25,078)	25,078	-	(94,682)	94,682	-
Net movement in funds		£40,864	(£10,614)	£30,250	(£41,977)	(£16,007)	(£57,984)
Reconciliation of funds:							
Brought forward balances		59,737	10,614	70,351	101,714	26,621	128,335
Fund balances carried forward		£100,601	£0	£100,601	£59,737	£10,614	£70,351

DISABILITY AFRICA						
REGISTRATION NUMBER - 1172163						
BALANCE SHEET AT 31ST DECEMBER 2020						
						AS AT
						31/12/2019
FIXED ASSETS						
Tangible Assets	2		1114			2,636
CURRENT ASSETS						
Debtors	9	757			921	
Cash at Bank and in Hand		138,730			71,121	
		-----			-----	
		139,487			72,042	
CREDITORS (Amounts Falling Due Within One Year)						
	10	40,000			4,327	
		-----			-----	
NET CURRENT (LIABILITIES)/ASSETS			99,487			67,715
NET ASSETS			<u>£100,601</u>			<u>70,351</u>
Represented by:						
Unrestricted Funds	8		100,601			59,737
Restricted Funds	8		0			10,614
			<u>£100,601</u>			<u>£70,351</u>

Signed: Ric Law, Chairman



Date: 08/07/2021

DISABILITY AFRICA
REGISTRATION NUMBER - 1172163
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

1 ACCOUNTING POLICIES

Accounting convention

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

(b) Reconciliation with previous Generally Accepted Accounting Practice

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

Income and Endowments

Voluntary income, including donations, gifts and legacies are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Where the charity receives assistance in the form of donated services, such incoming resources are included in the Statement of Financial Activities where the benefit to the charity is reasonably quantifiable and measurable. Where donated services are recognised an equivalent amount is included as expenditure in the Statement of Financial Activities.

Income derived from events is recognised as earned (that is, when the event takes place). Amounts received in respect of events which have not taken place are deferred to future periods.

There has been no offsetting of assets and liabilities, or income and expenses.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Investment income is recognised on a receivable basis.
No government grants have been received.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants are made to partner organisations in Africa with the requirement for full accountability of expenditure, the records for which are checked on a monthly or quarterly basis by the charity's staff, and audited during their periodic visits to the projects.

Costs of generating funds are those incurred in attracting voluntary income and incurred in trading activities that raise funds.

Charitable activities costs are those incurred in providing the services to disabled children in Africa.

All Governance requirements were dealt with by trustees and the director on a voluntary basis, with no costs incurred.

The charity has incurred expenditure in respect of support costs which are allocated to activities on the bases set out in the Notes to the Accounts.

Assets and Liabilities

The charity has minimal fixed assets consisting of IT and office equipment and furniture. Items are written down over 3 years.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

DISABILITY AFRICA
REGISTRATION NUMBER - 1172163
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

				2019		
	<u>Furniture & Equipment UK</u>	<u>Total</u>		<u>Furniture & Equipment UK</u>	<u>Total</u>	
	£	£		£	£	
2	FIXED ASSETS					
Gross Book Value Balances at 1st January 2020	6,912	6,912		3,567	3,567	
Additions in period	-	-		3,345	3,345	
Gross Book Value Balances at 31st December 2020	<u>£6,912</u>	<u>£6,912</u>		<u>£6,912</u>	<u>£6,912</u>	
Depreciation Balances at 1st January 2020	4,276	4,276		3,114	3,114	
Depreciation charge for period	1,522	1,522		1,162	1,162	
Depreciation Balances at 31st December 2020	<u>£5,798</u>	<u>£5,798</u>		<u>£4,276</u>	<u>£4,276</u>	
Net Book Values at 31st December 2020	<u>£1,114</u>	<u>£1,114</u>		<u>£2,636</u>	<u>£2,636</u>	
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
3	INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
Grants received from Trusts and Foundations	72,104	62,996	135,100	61,100	51,558	112,658
	<u>£72,104</u>	<u>£62,996</u>	<u>£135,100</u>	<u>£61,100</u>	<u>£51,558</u>	<u>£112,658</u>
4	VOLUNTARY INCOME					
Donations from Individuals and other supporters *	11,258	-	11,258	10,699	-	10,699
Totals	<u>£11,258</u>	<u>£0</u>	<u>£11,258</u>	<u>£10,699</u>	<u>£0</u>	<u>£10,699</u>
* including Gift Aid						

				2019		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
5	COSTS OF GENERATING FUNDS					
Staff costs	9,785		9,785	10,647		10,647
Support costs - Note 7	1,298		1,298	1,520		1,520
Totals	<u>£11,083</u>	<u>£0</u>	<u>£11,083</u>	<u>£12,167</u>	<u>£0</u>	<u>£12,167</u>
6	CHARITABLE ACTIVITIES					
Grants to Disability Africa (The Gambia)		16,476	16,476	-	19,266	19,266
Grants to Other service providers		45,520	45,520	-	77,722	77,722
Staff costs		36,692	36,692	-	45,510	45,510
Consultants' fees		-	-	-	4,674	4,674
Field trips to African projects		-	-	-	14,436	14,436
Support costs - Note 7	6,337		6,337	6,927	639	7,566
	<u>£6,337</u>	<u>£98,688</u>	<u>£105,025</u>	<u>£6,927</u>	<u>£162,247</u>	<u>£169,174</u>

All the grants to support the work in African countries are paid to our partner organisations in-country. These are either NGO's or CBO's who each have a Board of Trustees. The organisations are all formally registered according to the relevant laws.

We agree budgets in advance and closely monitor how the money is spent but all expenditure is controlled by the local trustees.

Staff costs are for the UK - based Project Development officers who develop, support, monitor and evaluate each of the projects.

As a result of the pandemic restrictions, no monitoring trips to projects were possible during the year but monitoring visits will resume as soon as conditions allow.

These trips are a crucial element of the Disability Africa methodology. Before we establish any project we visit the area under consideration and ensure that we meet the key personnel within our prospective partner organisations, together with relevant community leaders and local government officials wherever possible. We go through the proposed project in detail to ensure that our prospective partners fully understand the DA model and how it works. During this process the project leaders are made aware of the records and documentation that will be required to be scrutinised by us before grants will be confirmed. Field trips enable us to support our partners with further direction and training, and audit the supporting documentation behind the figures submitted by each project.

As Restricted income was only for the direct costs of projects, all support costs, except for travel insurance, have been allocated against Unrestricted income. For 2020, there were no travel insurance costs.

DISABILITY AFRICA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

					2019		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
7	SUPPORT COSTS	Alloc'n					
	Property costs	1,080		1,080	1,080	-	1,080
	IT costs	1,163		1,163	754	-	754
	General office costs	278		278	1,942	-	1,942
	Staff costs and fees	2,446		2,446	2,662	-	2,662
	Insurances	1,146		1,146	847	639	1,486
	Depreciation	1,522		1,522	1,162	-	1,162
		£7,635	£0	£7,635	£8,447	£639	£9,086
	Allocated to:						
	Charitable Activities	6,337	-	6,337	6,927	639	7,566
	Generating Funds	1,298		1,298	1,520		1,520
		£7,635	£0	£7,635	£8,447	£639	£9,086
	Travel insurance is all allocated to Charitable activities. As there were no trips in 2020, all insurance costs were allocated to Unrestricted costs						
	Other costs on a Staff time basis as the same staff perform all functions.						
8	FUNDS	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	Balances b/f	59,737	10,614	70,351	101,714	26,621	128,335
	Movements in	83,362	62,996	146,358	71,799	51,558	123,357
	Movements out	(17,420)	(98,688)	(116,108)	(19,094)	(162,247)	(181,341)
	Transfers	(25,078)	25,078	-	(94,682)	94,682	-
	Balances at 31st December 2020	£100,601	£0	£100,601	£59,737	£10,614	£70,351
	Consisting of:						
	Fixed Assets	1,114	-	1,114	2,636	-	2,636
	Debtors	757	-	757	921	-	921
	Cash at Bank	138,730	-	138,730	57,988	13,133	71,121
	Creditors	(40,000)	-	(40,000)	(1,808)	(2,519)	(4,327)
	Totals	£100,601	£0	£100,601	£59,737	£10,614	£70,351

					2019		
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
9	DEBTORS						
	Insurance prepayments	482		482	737		737
	Gift Aid debtor	275		275	184		184
		£757	£0	£757	£921	£0	£921
10	CREDITORS						
	Accruals/Receipts in advance	40,000		40,000	1,808	2,519	4,327
		£40,000	£0	£40,000	£1,808	£2,519	£4,327
11	COMMITMENTS						
	A solution for the roof problems at the Gunjur Inclusion Centre has been devised and costed. Work was prevented in 2020 by the pandemic.						
	It is hoped that this work will be completed in 2021. £35,000 has been allocated in the budget to cover the costs.						
	Once the roof is complete and the centre is 'dry', other refurbishments will be necessary.						
	We will review the situation once we are clearer on what those costs will be.						
12	DONATIONS IN KIND						
	None						
13	TRUSTEE REMUNERATION AND BENEFITS						
	None						
14	TRUSTEE EXPENSES						
	None						
15	TRUSTEES DONATIONS						
	A total of £360 was donated by Trustees without conditions (2019 - £360)						
16	INDEPENDENT EXAMINER FEES						
	None						
17	RELATED PARTY TRANSACTIONS						
	None requiring disclosure						
18	STAFF COSTS AND NUMBERS						
	Salaries - One/Two staff (2019 - Three/Two)	46,006				57,634	
	Social security costs - NEST	2,918				1,185	
	Other employee benefits	-				-	
	Total	£48,924				£58,819	
	See Notes 5,6 & 7						
	Employment allowance has been applied against National Insurance contributions						
19	REMUNERATION OF KEY MANAGEMENT PERSONNEL						
	Nil						