



# Chance for Childhood

We fight for every child

## ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

Registered charity number 1013587

Registered company number 02735643

## TABLE OF CONTENTS

|   |    |
|---|----|
| Table of contents .....   | 2  |
| Legal and administrative details.....   | 3  |
| Chair's introduction .....  | 4  |
| Constitution of the charity.....  | 5  |
| Our aims and approach .....   | 5  |
| Key achievements and performance in 2021 .....  | 9  |
| How we manage our affairs .....   | 18 |
| Raising funds .....   | 22 |
| Financial review.....   | 25 |
| Plans for the future.....   | 26 |
| Statement of the Trustees' responsibilities in relation to the financial statements ..... | 28 |
| Independent Auditor's Report to the members of Chance for Childhood .....                 | 30 |
| Statement of Financial Activities.....  | 34 |
| Balance Sheet as at 31 December 2021 .....  | 35 |
| Statement of Cash Flows .....   | 36 |
| Notes to the accounts .....   | 37 |
| Partners and networks.....  | 50 |

## LEGAL AND ADMINISTRATIVE DETAILS

|                                      |  |
|--------------------------------------|--|
| <b>Board of Trustees</b>             | Mirco Bardella, Chair<br>Anthony Wellby (Resigned July 2021)<br>David Crone (Resigned March 2021)<br>Richard Edwards, Treasurer (Appointed January 2021)<br>Joanna Heywood (Resigned February 2022)<br>Adisa Lansah Amanor-Wilks<br>Elizabeth Ntege<br>Maryanne Ochola (Resigned February 2022)<br>Carole Ramella<br>Dominic White   |
| <b>Joint Chief Executive Officer</b> | Anna-mai Andrews and Katie Fowler  |
| <b>Company Secretary</b>             | Andrew Lowton (Resigned August 2021)<br>Walaa Abusliman (Appointed August 2021)  |
| <b>Registered office</b>             | 3 Fairfields, 26 Green Lane, Cobham, KT11 2NN  |
| <b>Registered charity no.</b>        | 1013587 (England & Wales)  |
| <b>Registered company no.</b>        | 2735643 (England & Wales)  |
| <b>Website</b>                       | <a href="http://www.chanceforchildhood.org">www.chanceforchildhood.org</a>   |
| <b>Auditors</b>                      | Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL  |
| <b>Bankers</b>                       | National Westminster Bank, 1 High Street, Weybridge KT13 8UA<br>Barclays Bank Plc, 6 Clarence Street, Kingston, KT1 1NY<br>CCLA Investment Management Ltd, Senator House, 85 Queen Victoria Street, London EC4V 4ET (account closed in March 2021)<br>Ecobank Ghana, 2 Morocco Road, Accra, Ghana (account opened January 2021)<br>Kenya Commercial Bank Rwanda, Remera Branch, Kigali, Rwanda<br>Stanbic Bank Uganda, Crested Towers, Plot 17 Hannington Road, Kampala, Uganda (account opened in March 2021) |
| <b>Solicitors</b>                    | Red Kite Law LLP, Registered Office: Shaftesbury House, Main Street, Pembroke, Pembrokeshire SA71 4HJ  |

## CHAIR'S INTRODUCTION

As we resurfaced from the impact of a global pandemic, another devastating conflict began in Ukraine. These crises continue to highlight the existing inequalities in education for the poorest and continue to threaten the safety and security of millions more children. This is especially true for girls and children with disabilities, who have been forced to the streets, exposed to violence at home and in their communities.

In Africa, UNICEF estimates some 69 million children are out of school due to COVID-19 and pre pandemic drivers. The drastic increase in education poverty and child marriages signifies the ever more urgent need for our work.

It is in the hardest times that our resilience is tested. Together with our amazing partners, supporters, children and their communities we are very proud to be able to demonstrate considerable growth of impact and financial stability this year.

We have also put considerable effort into planning for the future by developing our 2025 strategy. By listening to our partners and the children and communities we work with, we are reaffirming our commitment to ensuring that every child can thrive from their early years through to adulthood. We aim to reach 150,000 children in vulnerable situations, providing them with access to Inclusive Education and Safe Spaces so that they can play, grow, learn and thrive. And I believe we can do this with the hard work and dedication shown by our teams in the UK and in East and West Africa.

I would like to thank the Trustees for their continued efforts to ensure high standards of governance whilst also playing a hands-on role in supporting many initiatives across the organisation. I would also in particular like to thank the Co-CEOs for their hard work, leadership, commitment and dedication to Chance for Childhood.

And to our donors, thank you for standing by us. With your support we will continue to fight for every child.

Mirco Bardella  
Chair of Trustees, Chance for Childhood

The Trustees present their report and the audited financial statements for the year ending 31 December 2021, which are also prepared to meet the requirements for a Directors Report as required by company law.

Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## CONSTITUTION OF THE CHARITY

Chance for Childhood is a charitable company limited by guarantee (no. 2735643) and a registered charity in England & Wales (no. 1013587). It is governed by its Memorandum and Articles of Association, which set out its charitable objectives as existing to “prevent and relieve poverty, improve wellbeing among disadvantaged and vulnerable children, young people and their families, advance education for disadvantaged and vulnerable children, young people and their families and advance human rights of children and young people.”

## OUR AIMS AND APPROACH

We believe that no child should have to fight for a safe, happy childhood. We exist to ensure that every child in Africa can thrive from their early years through to adulthood.

We don't work alone. Together with partners, supporters, children and their communities, we protect, educate and create lasting change for every child threatened by violence, neglect and conflict.

We specialise in ensuring access to inclusive education and safe spaces so that children in Africa can play, grow, learn and thrive.

## OUR APPROACH

Chance for Childhood's approach to programming is deeply led by our value of being child-centred. Our strong ethos of partnership and collaboration is the driver of our impact, and we strongly believe that lasting change is only possible through locally owned development.

We are acutely aware of the power imbalance between donors and the children and communities we work with. Our approach aims to shift this power and with this in mind, our programmes are conceptualised and implemented by centering the voices and the views of the children and communities in which we work. Through our dedicated local staff and partners our proximity to the

community makes us well-positioned to co-design the best solutions to meet the complex needs of children in 'hard to reach' contexts such as urban violent slums, remote rural areas or refugee settlements, with the community itself.

Chance for Childhood works from two locally-led operational hubs in East and West Africa. These operational centres

support a portfolio of partners across five countries: DRC, Ghana, Kenya, Rwanda and Uganda. Chance for Childhood also works strategically at national level to influence better policy and practice for children in vulnerable situations who are unable to access their basic rights to safety, privacy, protection and quality education.



## OUR EXPERTISE

---

### Training and advisory support

We offer a range of training and advisory support to enhance inclusive education and ensure safer spaces for children in vulnerable situations. These include:


- Teacher training in Inclusive Early Childhood Education
- Teacher and parent training in disability detection
- Parent workshops in home-based early childhood development
- Inclusive Mental Health for frontline workers
- Inclusive safeguarding and safer recruitment for international, national and community organisations
- Research support to projects understanding rights and behaviours of children in vulnerable situations



OUR EXPERTISE

# SAFER SPACES

## SAFETY AND PROTECTION FOR CHILDREN IN VULNERABLE SITUATIONS

- Create spaces of refuge in the community, as a first point of contact for children threatened by violence, neglect or conflict.
  - Deliver home-based early childhood education training for parents where accessing formal centres just isn't possible.
  - Support strategic initiatives to promote family-based care for children in their communities to prevent institutionalisation and street connections.
- 



OUR EXPERTISE

# INCLUSIVE EDUCATION

## FROM EARLY YEARS AND BEYOND

- Enhancing Inclusive Early Childhood Education through teacher training and early detection of developmental delays and disabilities.
- Home-based early childhood education training for parents where accessing formal centres just isn't possible (especially important during lockdown).
- Designing innovative solutions, such as locally sourced teaching aids, to support teachers to ensure that children with special educational needs can access quality education alongside their peers.

Since 2012,  
we've  
supported  
over 100,000  
children to  
access  
inclusive  
education

## OUR KEY ACHIEVEMENTS

### RWANDA

#### **UNICEF Partnership to support children with disabilities in their communities**

As a partner of Rwanda's Strategy for National Child Care Reform, Chance for Childhood are working with UNICEF to strengthen family and community-based support for children with disabilities who have been reintegrated from institutions to families as part of the Tubarerere Mu Muryango (TMM) programme ('Let's raise children in families'). This forms part of the global movement to demonstrate the devastating consequences of institutional care for children, which ultimately denies them their right to grow up in a loving, protective family environment.

Although the TMM programme is largely a success, a qualitative study conducted in 2016 demonstrated that children with disabilities are largely excluded from family life and from accessing education and health care services.

Since the start of our partnership with UNICEF in June 2021, we have successfully

mapped 6,529 (2,855 girls & 3,674 boys) children with disabilities in the districts of Huye and Bugesera. Parents of the 6,529 children with disabilities have been trained in communication, feeding, play and other related day to day activities and a phenomenal 57 Parents Support Groups were created among the families reached so far.

Our ambition is to ensure that children with disabilities (including the 4,000 who remain in institutions in Rwanda) can live safe, happy childhoods and fulfil their potential like any other child in their community.

#### **Natwe Turashoboye (We can also)**

In May 2021, we began a three-year partnership with Comic Relief to implement Natwe Turashoboye ('We can also') together with our partners, Empowering Children with Disabilities (EmCD) and MindLeaps. This project uses dance to build protection, participation, inclusion and empowerment for girls in the deaf community in Northern Rwanda. During the year, we trained 20 dance teachers whose role will be to cascade the dance tutorial sessions to 126 students

In Rwanda there still exists deep rooted stigma and discrimination towards children with disabilities. Without support, many deaf children are unable to communicate with their families and can end up very isolated. Predators and abusers know this. In northern Rwanda, we found that 92% of victims of sexual violence were girls with communication disabilities. When deaf girls are abused, they have no way of telling anybody. Even if they do have a form of communication, like sign language, reporting is difficult. The systems don't accommodate them.

Our interventions are critical in ensuring that deaf children receive support, know their rights and know how to report abuse. Additionally, by engaging with hearing peers and the wider community we are able to break down the stigma surrounding deafness to ensure that all children are included and valued in their local community.

from Nyabihu Deaf School and 10 partner schools to empower children with disabilities. 63 deaf students in the dance classes have been enrolled to help them build their language in communication, memorisation, teamwork, resilience creativity, self-esteem and discipline.

132 parents of deaf children and 36 community service providers from Isange One Stop Centre nurses, national police and the Rwanda Investigation Bureau received training in protection, sexual abuse and harassment to ensure that reporting mechanisms are inclusive and recognise Rwanda Sign Language.

### **Nyabihu Deaf School/ EmCD**

Through our longstanding partnership with Empowering Children with Disabilities and Nyabihu School for Deaf Children, we supported 63 deaf and hearing-impaired

children to access inclusive education while we continued to strengthen our working partnership with Nyabihu District community and the parents of the deaf children. Since Chance for Childhood advised on the development of a sustainability plan for Nyabihu school in 2019, we are delighted to report that in 2021, the school received a 3-year government accreditation as recognition for its contribution to the Rwandan Education system. This is significant for the future funding and support to their vital services to the deaf community.

### **Parent Support Groups**

In 2016, Chance for Childhood initiated Rwanda's first ever 'Communication Camps' series to provide appropriate support for vulnerable families/parents that struggle to communicate and/or



appropriately take care of their children. The camps help parents/caregivers to learn about their child's condition to help them better support their children, while forming a strong peer support network with other parents of children with disabilities. The 'No Child Forgotten - Pig Farming' pilot project was a byproduct of the communication camps and was born out of the necessity to create sustainable impact and change, as well as tackle the challenge of poverty that most families with disabilities face. This project provided pigs to families who have completed our communication camp series and are currently in Parent Support Groups (PSGs). This means of livelihood was specifically chosen by the parents in the camp as pig farming has become increasingly lucrative in Rwanda due to the higher demand for pork and piglets in the last decade.

During 2021, we were able to initiate a new cohort of the Pig Farming Program supporting 36 families to have pigs by the end of project. To achieve this, 9 pigs have so far been donated to 9 families; 5 more families have received pigs as a result of the pig rotation process. All 36 families in the Parents Support Groups have been provided with advice on how they should support their children with disabilities at home and continue to be an essential peer network to reduce isolation and the stigma targeted at families with children experiencing disabilities. During the first cohort of the programme 95% of families who received pigs were able to pay their annual medical insurance policy. This had a critical impact on the wellbeing of their children; 60% of children with disabilities did not report any episodes of sickness,

whereas at baseline 85% were getting sick at least once every 3 months.

## **SUPPORTING REFUGEE COMMUNITIES IN UGANDA**

---

### **Peace building and access to justice for women and children**



Together with our consortium partners, African Women and Youth Action for Development (AWYAD) and Penal Reform International (PRI), we continued to enhance access to justice for women and children living in refugee communities in the Obongi, Palabek and Lamwo districts in Northern Uganda through the EU Supreme programme. During 2021, we brought together over 650 community members from both refugee and host communities to celebrate two international peace days and inter-cultural festivals, fostering conflict resolution and peace building. In addition, two training sessions were conducted with refugee settlements and host communities in Lamwo and Obongi districts to highlight ways in which the informal justice structures could champion peace building, crisis prevention and conflict management and to strengthen case management in



With AWYAD, we support community groups of women refugees in Uganda

local communities. Additionally, we have created information brochures to raise awareness on the importance of peace building and conflict resolution and ways to put this into practice.

### **Inclusive education for children with special education needs**

Meanwhile, in the Kyaka II refugee settlement, we initiated a new project called EQUAL, in partnership with the Vitol Foundation. EQUAL aims to support 1,100 marginalised children to have access to quality inclusive education and has been co-designed with the community after our needs assessment found that 44% of children screened had a functional disability whilst only 2% of children attending school were experiencing disability. The urgent need for this project was further highlighted by findings that indicated two in five children aged 6-12 are not in school. Our project will not only support disability identification but will also provide teacher training and Learning Support Assistants to ensure a smooth

transition into school and positive learning outcomes.

## **DEMOCRATIC REPUBLIC OF CONGO (DRC)**

---

### **Inclusive Education for children affected by conflict and displacement**

As we entered the final year of our Inclusive Education project together with our partner, Children's Voice, we faced great challenges in delivering our planned activities due to a volcanic eruption in Nyiragongo in May 2021 which has seen mass emigration out of Goma and prevented many children from attending school. Several families lost all their assets and livelihoods as they fled the lava and houses were destroyed. As is very often the case, our partner, Children's Voice was one of the first responders to the emergency and Chance for Childhood provided additional resources to allow them to lead family tracing activities and to safeguard unaccompanied children. Despite these challenges, we are pleased to report 1006 out of school students were

successfully reintegrated while an attendance rate of 90% was maintained for all the enrolled students. 150 students with disabilities and/or with special educational needs were identified and were supported by 20 Learning Support Assistants through individual support plans and lesson materials that guided their support at school and at home where necessary. Furthermore, 68 teachers were trained on inclusive education, child-centred pedagogies and how to provide psychosocial support to students.

380 parents from the vulnerable households were supported to form village savings and loan groups where each parent received \$50 as a start-up grant. This went on to help parents to establish stalls and/or some income generating activities to enable them to pay school fees, get medical treatment, clothing and food for family members.

An awareness raising campaign, 'leave no one behind in education,' was also conducted to promote girls' education as well as that of children with disabilities. 19,217 (8,976 males and 10,241 females) were reached through 24 radio transmissions delivered on the Pole FM radio station as well as 12 awareness raising events using mobile clinics.

As we come to the end of our support to Kibati school, during 2021 we can report that 400 students were retained through the year while attendance rate stood at 99%.

We are thankful to The Turing Foundation for their generous support of € 25,000 for this programme.

---

## KENYA

### **Safe space for children living on the streets of Mombasa**

Our partnership with Glad's House Kenya (GHK) began in 2020 and in the past year we witnessed some fantastic milestones, primarily the completion of the drop-in centre catering for the needs of over 1,000 street-connected children in Mombasa. Each week, new success stories are celebrated by the staff of GHK, as little by little the children and young people they support make gains on their life goals, from getting healthier to re-starting school to leaving life on the streets to re-join their family. During this period, GHK's catch-up education prepared over 200 street-connected children for formal education in 2021.

### **LEAP from the street II**

In 2021, we were delighted to be able to start the second phase of the LEAP (Learning, Educating And Protecting) project, which supported street-connected children, the aim of LEAPII is to expand the LEAP model to the more rural Vihiga county, thereby demonstrating the model's effectiveness in a range of contexts. 226 children were screened for special educational needs, and 200 of those needing the most support were assigned a Learning Support Assistant in 1 of 12 schools across the county. In 2022 we will look forward to receiving the end of year exam results to see how the children have progressed. Training will also be delivered to prevention activists alongside holding positive parenting workshops and community events to enable parents and community members to best support children with special educational needs.



Theirworld / Trevor Maingi

## **NEW STRATEGIC PARTNERSHIP TO ENHANCE EARLY CHILDHOOD EDUCATION IN GHANA**

Chance for Childhood supported our partner, Street Girls Aid to enrol 319 children (exceeding our target of 250) of street-connected mothers in Accra into their two Early Childhood Development Centres. Many young mothers living and working on the streets were sceptical for their children to return to school after the long school closure during the COVID-19 pandemic. As such, Street Girls Aid developed an aggressive outreach campaign which was delivered by their social workers which paid off when over 80% of children in kindergarten two (KG2) achieved school readiness and were enrolled to primary school.

2021 also marked the start of Chance for Childhood Ghana's partnership with the Special Education Division (SpED) of the Ghana Education Service to implement an Inclusive Early Childhood Education Pilot Project for 10 selected government early childhood development centres, located in low-income communities within Accra.

Additionally, Chance for Childhood has signed a memorandum of understanding with the Ghana Education Service and has also delivered inclusion training to 300 kindergarten teachers in the eastern region of Ghana. In 2022, we look forward to continuing the key activities of this project including; screening of children for disabilities, training of teachers in disability and inclusive education, sensitisation of parents and caregivers on disabilities and inclusive education, as well as the mobilisation, training and deployment of Learning Support Assistants to assist teachers to provide individualised learning support for children with disabilities.

## **TRAINING AND CONSULTANCY**

Building on the reputation Chance for Childhood has built in the area of Safeguarding and Inclusive education, during 2021 we have undertaken the following training and advisory support roles:

| Country                | Purpose                                | Client / Trainee/ Project                           |
|------------------------|--|---|
| Kenya                  | Learning Support Assistant             | LEAP from the street II                             |
| Ghana                  | Inclusive Early Childhood Education    | SABRE Education Trust                               |
| Uganda                 | Life Skills                            | EU Supreme  |
| Uganda                 | Conflict Management                    | EU Supreme  |
| Uganda                 | Case Worker Training                   | EU Supreme  |
| Across all 5 Countries | Community of Practice in Mental Health | Chance for Childhood Staff and partner organisation |

## THE VALUE WE BRING TO OUR PARTNERSHIPS

This year has been spent consolidating the learning on what has worked well and what we can strengthen in our learning and support to partners. As we look forward to 2022, and our new strategy being launched, we will refresh our approach ensuring each package of support is tailored to each organisation's needs and risks.

## DUE DILIGENCE AND PARTNER SELECTION

Given the importance of our work with partners, we take careful consideration of the onboarding of any new partner. As in previous years, each potential partner is scored on five key criteria:

**Accountability:** evidence that interventions and services respond to community needs and views, in particular children and young people.

**Learning:** commitment to learning, through regular monitoring of activities.

**Collaboration:** openness to collaboration, and willingness to influence system change and contribute to the sector.

**Rights-based:** a genuine commitment to a right-based approach to development, in particular developing interventions in line with the Best Interests of the Child, and rights to participation in decisions affecting their lives in line with the UN Convention on the Rights of Children.

**Accountability and financial management capacity:** supported by a separate due diligence and financial assessment. Failure to satisfy these criteria automatically results in the adjournment of the partnership.

Going forward, we will be adding a sixth criteria to encompass the potential of early start up and social entrepreneurs. This new lens will ensure we can better access and support youth-led groups and organisations which are often the best places to understand the needs of the children and young people in their community.

## SAFEGUARDING

We recognise the importance of safeguarding being contextually relevant to each partner and project we deliver. We continue to offer technical support to ensure partners and Chance for Childhood offices develop Policies, Procedures and Practices that are relevant to the context

they work in, are Survivor Centred and are inclusive to everyone that may need to access them.

Our Survivors Support Fund sits at the heart of our safeguarding responses, ensuring that the needs of a survivor, families/carers and staff are centred during and after responding to an incident of abuse. The Survivors Fund has been accessed 5 times by Partners this year.

## COMMUNITY OF PRACTICE

This year we have built on the foundations we laid last year in bringing together a larger and more formal Community of Practice exploring mental health.

In partnership with StreetInvest, we launched a formal six-month Community of Practice exploring mental health and ways to include effective support in Programmes. 94 frontline practitioners from 16 organisations in 7 countries signed up for the Community. Each

monthly session is hosted by a different African Mental Expert, focusing on their area of expertise. The first six-month programme will finish in 2022 and we look forward to a thorough evaluation of the process and what we can adapt to ensure it's as accessible as possible for busy frontline workers!

**“The capacity building sessions are helping to improve staff perception about mental health including the maintenance of their personal mental health and knowing when to seek help.”**

**“My learning from the session is that I am not alone in this area. Some are having similar challenge as myself and would want to talk to them to learn how they are dealing with that.”**

**“This had added a lot of value and skills to the team.”**



**“On behalf of AWYAD, I would like to thank Chance for Childhood for the great partnership. Thank you for standing with us in 2021 especially when we lost our former Executive Director. You supported us through the difficult transition period and completed the year with a smile.**

**AWYAD, Uganda**



# OUR IMPACT IN 2021

We provided support to



**11,637**

**CHILDREN**

across 5 countries in Africa

We supported

**7,111** **CHILDREN WITH DISABILITIES**

and trained 110 teachers to provide inclusive education in the classroom.



In Kenya, we provided



**45,908**  
**HOURS OF SAFETY**

to children living and working on the streets.



**300**  
**PARENTS**

received grants to start their own businesses and cooperatives, giving them vital income to support their children.



**95%** **OF CHILDREN STAYED IN SCHOOL**

throughout the pandemic and the Nyiragongo volcano eruption when they worked with our Learning Support Assistants in DRC.



# HOW WE MANAGE OUR AFFAIRS

## GOVERNANCE

Chance for Childhood is governed by a Board of Trustees (see page 3) who are also directors for the purposes of company law. In line with our commitment to shift the power 50% of the Board are African nationals. Board meetings are held a minimum of four times per year and additionally if required. The Board of Trustees delegates financial oversight to a Finance Committee that meets quarterly, to coincide with quarterly reviews of results and reforecasts of the budget.

No trustee can be appointed who is not approved or recommended by the Board. Trustees retire after a term of three years but may be reappointed. Any trustees appointed during the year must be approved by ordinary resolution at the Annual Trustees Meeting. In the event of the company being wound up members are required to contribute an amount not exceeding £1 each. The company has six members.

New trustee appointments are advertised and selected during a transparent recruitment process. Roles are defined in accordance with recognised skill gaps within the governing structure. All candidates are interviewed by two members of the Board including the Chair of the Board. If they meet the standards of competence and experience required and are considered to bring value to the Board in pursuit of our charitable aims and

objectives, all trustees will vote to appoint the new trustee. Once appointed, new trustees are provided with a complete induction pack, relevant publications a one-day induction and meet and greet with staff at their nearest Chance for Childhood office or remotely. All trustees attend an annual away day with staff and regularly discuss any training needs with the Chair.

Members of the Board also participate in two sub-committees: the Finance Committee and the Remunerations Committee. The financial oversight of the organisation has been bolstered through the appointment of Richard Edwards as Treasurer on the Finance Committee in January 2021 and Carole Ramella as Chair of the Finance Committee in April 2021.

Our Remuneration and Nominations Committee continues to be chaired by Dominic White and is responsible for managing the recruitment of new Board members as well as regularly reviewing remunerations benchmarking and supporting the executive with any Human Resource issues as needed.

During 2021, we also accepted the resignations of David Crone (Youth Trustee) and Tony Wellby (former Chair) from the Board of Trustees.

In early 2022, Joanna Heywood and Maryanne Ochola tendered their resignations after serving a three-year term as trustees to the Charity, while both

will remain involved as advisors to our Senior Managers in relation to Fundraising and Enterprise.

Chance for Childhood is currently recruiting two new trustee positions. Our objective to maintain a majority African Board of Trustees was wholly met in 2021 as part of our long-standing strategy to ensure all our work is locally owned and decision making, and governance is strongly informed by individuals with lived experience in the countries we work.

## **MANAGEMENT AND OUR TEAM**

---

In 2021, Chance for Childhood employed an average of 16 full and part-time paid staff, equating to 14.53 full-time equivalent posts. 42% of our staff are African nationals working in Africa. During 2021, our volunteer base remained low as opportunities to help in person disappeared in line with enforced home working. However, Chance for Childhood UK staff have gradually returned to limited in-person working and we anticipate this to become more regular during 2022.

Chance for Childhood continues to be proudly led by female co-CEO job share who between them have together worked for the organisation for almost 20 years. Our CEOs deliver the organisation's objectives and annual business plan and are appointed by the Board of Trustees.

During 2021, we saw the benefits of having appointed representatives from the countries where we work to our leadership team. Following some subsequent staff changes including the retirement and replacement of our Senior Finance Manager in August 2021, we refreshed our

leadership team to include representatives from our Head of Operations in both East and West Africa, as well as our Head of Safeguarding, Learning and Training. This move has not only ensured that our leadership continues to be diverse and representative, but also ensures that Safeguarding remains our biggest priority as a leadership team.

Our operational guidelines set out authority limits for the leadership team and CEO, outside of which matters are referred to the Board. Overall, we review our operational objectives, activities, and impact as a part of our annual strategic planning process and monthly leadership meetings. We look at the depth and breadth of our impact on the children's lives as well as the impact that our work has on the wider families, communities, environment, and economies of where we work.

## **RISK MANAGEMENT**

---

Principal risks and uncertainties are identified bi-annually and recorded in the risk register. The Senior Management Team reviews the latter regularly to manage the risks and discuss mitigation strategies. The Finance Committee reviews these risks on a bi-annual basis and presents updates to the Board of Trustees. Our risks are recorded using three subcategories: Principal risks which are actively mitigated, Monitored risks which are regularly reviewed to discuss whether new mitigation is needed and Emerging risks which acknowledge issues which could become a risk of the organisation in the future. At the time of reporting, our principal risks are characterised as follows:

## **Political / Security**

As with many organisations we remain vigilant to political instability which may occur in the regions we work, as well as the regions we fundraise. Whilst in recent years we have focussed on mitigating the disruption to our work during civil unrest and terrorism in DRC, Ghana, Kenya, Rwanda and Uganda, more recently we have also paid attention to the political instability and conflict in the Ukraine. The conflict in Eastern Europe has diverted attention and funding from the regions we work in and as a control measure, we have created contingency plan for fundraising should the conflict continue to spread amongst our 'donor' countries. Due to this being a risk we are unable to mitigate further, it remains high.

## **Financial**

Rising rates of inflation pose a risk both for the regions we work and the regions we fundraise in. Whilst the communities we work with are most vulnerable to the rise in cost of living, it will also increase the cost of implementing programming. We are fortunate to have the support of many individual donors, however this income stream may see the impacts of higher costs of living as people reduce their charitable giving.

As Chance for Childhood has seen recent success in securing institutional and multi-year philanthropic grants, we have also acknowledged the need to ensure adequate provisions of free reserves in the event that we are unable to meet our donor's 'matched funding' requirements. While we ensure our internal controls and approvals remain tight, and consider the financial risk of each grant proposal, we

continue to consider our free reserves to provide additional assurance to our donors.

## **Socio-economic**

Additionally, we have been forced to acknowledge the heightened risk of fraud and corruption brought about by exacerbated levels of inequality and uncertainty in the aftermath of the pandemic. Remote working, and our commitment to decentralising our programme management team has meant a swift need for adaptation to our internal controls. We have also reviewed the need for more regular due diligence "refreshers" with our partner organisations, many of whom have also changed their personnel and ways of working during the pandemic. We're glad to be seeing the end of movement restrictions to allow us to restart in-person spot checks and regular project visits.

## **Safeguarding**

As a child-centred organisation, safeguarding remains a principal risk and never more so that in the wake of the pandemic which saw record numbers of out of school children, early marriages and children in street situations. To ensure that disclosures are made, we make an annual statement confirming that a disclosure will not lead to withdrawal of funding; we ensure all partners and staff are aware of how to access our Survivors Support Fund; and require a safeguarding report as part of our regular quarterly reports for Programmes. In addition, to ensure that our partners and staff feel able to make a disclosure all new staff are made aware of



the Whistle Blowing Policy during induction; partners are given a copy of the Policy; we hold regular training / discussions on Sexual Exploitation and Harassment (SEAH); and our Code of Conduct signed by staff, volunteers, Board and contractors.

### **Legal / Regulatory / Compliance**

Given the amount of personal data that Chance for Childhood securely stores, a breach of the Data Protection Act which may result from human error or cyber-attack is the single biggest principal regulatory risk to the organisation. To mitigate this, we ensure our Data Protection Policy and guidelines are available and all staff and volunteers are trained on practical, operational obligations under the GDPR. Our remote working capacity includes offsite back-up (Cloud); and we maintain up to date virus and malware protection. Donations and private donors' details are kept on a restricted drive in MS SharePoint and once

dealt with, all personal information is shredded. We are also Payment Card industry (PCI) Compliant. During 2022 we will be developing a digital strategy which includes a cyber security policy and disaster recovery plan.

### **CONSIDERATION OF PUBLIC BENEFIT**

---

Chance for Childhood trustees ensure that the charity carries out its aims and objectives and that these benefit the public. Chance for Childhood's public benefit includes our work with vulnerable children in the Democratic Republic of the Congo, Ghana, Kenya, Rwanda and Uganda. In the UK, we work to inform and raise awareness of the general public about the situation facing the most vulnerable children in Africa. The trustees refer to the guidance issued by the Charity Commission on public benefit when planning and reviewing objectives and activities annually.

## RAISING FUNDS



- **GRANTS, 40%**
- **DONATIONS & APPEALS, 21%**
- **CORPORATE DONATIONS, 12%**
- **COMMITTED GIVING, 21%**
- **EVENT FUNDRAISING, 3%**
- **LEGACY GIVING, 1%**
- **GOVERNMENT GRANTS, 1%**
- **OTHER INCOME, 1%**

Chance for Childhood income in 2021 was £970k compared with 2020 income of £868k.

The increase in income in 2021 is a good indication that we're on the road to recovery after the negative impact of COVID-19 on fundraising. Although there is still some way to go to reach our pre-pandemic income level, this is a positive sign of an upward trend and our move to digitise our fundraising is proving successful.

Income from corporates grew by 164% compared to 2020 largely due to our relationship with Entain and the generous donation of £100,000 from the Entain Foundation. We are looking forward to

furthering our relationship with Entain in 2022.

We also saw a 31% increase in income from Trusts and Foundations. We were pleased to receive several multi-year grants from funding partners who continue to know and trust our work including:

- £210,205 from Comic Relief to deliver a programme to protect and empower girls through dance.
- \$200,000 from Vitol Foundation for our EQUAL programme in Uganda which will enable 1,100 refugee children in the Kyaka II settlement access to quality inclusive primary education.

- £60,000 from the British and Foreign School Society (BFFS) to deliver an inclusive education programme Ghana.

We were also successful in securing a first-time partnership with TheirWorld, which included a £50,000 grant for the second phase of our LEAP project which supports street connected children in Kenya.

We were very pleased to have also secured a partnership with the Child Protection division of UNICEF Rwanda which provided a grant of £124,000 to reintegrate children with disabilities in orphanages back with their families.

We continue to see growth in digital fundraising which increased by 15% in 2021. 78% of income in this area is unrestricted, largely coming from the two matched-funding campaigns we hold throughout the year. As a valuable source of unrestricted income, we will be continuing to invest resources in this area to support further growth.

The growth in these three income streams, Corporates, Trusts and Foundations and digital fundraising, is important to note as we have identified these as our biggest growth areas in our 2025 organisational strategy.

In 2021, we maintained good results in committed and individual giving, reducing our committed giving cancellation rate from 8.7% in 2020 to 3.5% in 2021. We also recognised two legacies during the year. In 2021, we spent time developing our major donor pipeline and building relationships with existing and new high

value donors and we're pleased to have engaged our first major donor in Rwanda.

We are extremely indebted to those individuals and organisation who have supported us through gifts in kind in 2021.

We continue to strive to deliver the very best experience to all of our donors by building trust, being transparent in all of our communications and meeting fundraising quality standards. We published our Donor Promise online so supporters know the high standards the Fundraising Team aim to deliver to everyone who chooses to support us. We also created a policy for speaking to vulnerable donors, to equip our team with the skills needed to compassionately and ethically handle calls. In 2021, we received no complaints from the Fundraising Regulator. In line with our core value of transparency we also created an Ethical Fundraising Policy to ensure that any external partnerships do not bring our name into disrepute nor unduly or negatively influence our approach and impact.

None of the fundraising work we do is carried out by third parties, but we do rely on third party platforms (such as Just Giving) and events (such as the London Marathon) to enable us to raise funds.

As set out by the Institute of Fundraising, we recognise that every donor is an individual with a unique background, experience and circumstances. Every interaction between a fundraiser and a donor is different. When dealing with potentially vulnerable people we follow the principles of respect, fairness, responsiveness, and accountability and

take all reasonable steps to treat a donor fairly, enabling them to make an informed decision about any donation. If a team member believes that supporter may lack the capacity to make a decision, the Head of Fundraising (and the CEO in the case of larger donations) is consulted and a decision not to accept the donation may be made.

Our work simply wouldn't be possible without the kindness and generosity of our supporters, and we would like to take the opportunity to say thank you to everyone who supported us in 2021. From supporting our fundraising campaigns and forming partnerships with us, every donation makes a difference in ensuring that no child is forgotten.

## HOW SUPPORTERS CAN GET INVOLVED:

---

Individuals can make a one-off donation, set up a regular gift, support one of our digital fundraising campaigns, take part in a challenge event or may choose to remember Chance for Childhood in their will.

We welcome the opportunity to work with companies or individuals who are interested in making a significant donation and forming a long-term partnership.

We are keen to meet with any Trusts or Foundations who wish to support our work so we can discuss how you can make the biggest difference.

To find out more about how you can make a difference in making sure no child is forgotten please call 01483 230 250, email [supportercare@chanceforchildhood.org](mailto:supportercare@chanceforchildhood.org) or visit [www.chanceforchildhood.org](http://www.chanceforchildhood.org).



# FINANCIAL REVIEW

## INCOME

---

Income of £970k is an increase of 12% compared with 2020 and reflects both the ongoing effects of the COVID-19 pandemic and the new Corporate relationship with Entain as well as Institutional income from UNICEF and Comic Relief who are funding direct delivery projects in Rwanda.

Support from established and new individual donors continues to remain strong. In addition to income from the Corporate and Institutional sectors, there has also been a positive increase in income from Trusts and Foundations supporting projects in Uganda and Kenya. Events income has further reduced from 2020 as a result of the COVID-19 pandemic where restrictions have led to fewer fundraising opportunities.

We received UK Government assistance in the form of a one-off grant and the Coronavirus Job Retention Scheme (furlough scheme) amounting to £12,603 (2020 £30,300).

## RESOURCES EXPENDED

---

In 2021, 84p of every £1 raised went directly to support the most vulnerable children across Africa (2020: 82p). We are pleased to have seen an increase in this figure following the disruption the COVID-19 pandemic caused to our programmes in 2020.

## GOING CONCERN

---

We are of the view that the cash reserves of the charity together with committed and expected income will enable the charity to meet its obligations for the next 12 to 18 months and on this basis the assessment is that the charity is a going concern. This view has been formed by taking into account the financial aspects of the risks in the Risk Management section on page 19 of this report.

Underpinning this assessment is the constant level of core funding from individual donors, the fact that programmes are only undertaken when funding is certain, and that staffing levels and indirect costs are kept under constant review.

## RESERVES POLICY

---

We believe that our donors wish their donations to be used for charitable purposes as soon as possible given that the children we help need support urgently. However, it is prudent to maintain reserves to cover variations in income while managing our partner relations, providing investment funds for new programmes, and enabling the charity to grow. We maintained our risk-based approach during 2021 which is based on an understanding of the income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which we operate. We believe that this approach provides the charity with more certainty during a time when international aid

funding is shifting dramatically, relying on pre-financing, matched funding and other forms of security from service providers.

Chance for Childhood's policy is to seek to maintain a period end minimum unrestricted reserve of £66,500 while targeting a reserve of £133,000. Notwithstanding an improvement in total income in 2021, we recognised the need to use some of our reserves to maintain the momentum of programme delivery and fundraising opportunities in the wake of the delays caused by the pandemic in 2020. These investments were made specifically in ensuring continuity of programme staff as we transitioned from one restricted grant to the next, whilst we also invested in gathering content to support our #overexposed campaign due to launch in 2022. This campaign will see Chance for Childhood take an ethical stand against the publication of children's faces and other identifiable features across our communication platforms.

As such our unrestricted reserves fell by £16k in the year, standing at £104,880 as at 31 December 2021 (2020: £120,876). We end the year with high levels of secured future income which support the reserves policy. Restricted reserves committed to specific projects were £155,063 as at 31 December 2021 (2020: £142,880).

## PLANS FOR THE FUTURE

As we look to the future, sadly we forecast an increased risk of war and climate refugees across Africa and the need for our work is ever present. In line with this need we are delighted to announce the launch of our 2025 strategy, which summarises our ambitious growth plans to provide safe, happy childhoods for 150,000 children.

COVID-19 has led to a drastic increase of education poverty and our critical focus on inclusive education will seek to address those children who sadly fall through the cracks. We recognise the huge contextual shift that we have experienced across the world, worsening an already huge divide for under-served communities. Most significantly, we will deepen our work to ensure access to Inclusive Education from early years and beyond, whilst continuing our core focus on ensuring that children in the most vulnerable situations are safe, protected and cared for.

Our strategy holds the following four key objectives,

1. Prioritise Inclusive education for out-of-school and marginalised children to ensure individualised and equitable quality education for all.
2. Promote and embed inclusive safeguarding in families, communities, schools and policy to ensure children in vulnerable situations can access safe spaces to play, grow, learn and thrive.
3. Develop innovative education technology to ensure national minimum standards of disability detection for children in their early years across 5 countries in Africa.

4. Champion and resource locally led development through an unconventional risk based approach to working with community partners and social entrepreneurs.

In order to operationalise our strategy, we will continue to grow our two operational hubs in East and West Africa (Kigali and Accra). Our growth strategy will include investment in specialised technical staff, strengthening our core team with a greater level of expertise. Alongside this we will develop a cadre of strong programme managers in all the countries we work to deliver excellent budget and activity management and maintain high standards of donor reporting. In addition, we will focus on the growth of our knowledge and expertise in education technology in order to achieve our scale objectives. We have already developed a strategic partnership with Entain's sub-brand Ennovate and their global innovation hub. Through this exciting new partnership, we will work with technologists at Entain's Innovation Hub on an innovative mobile app that digitises and builds on Chance for Childhood's ground-breaking approach to detect hidden disabilities and development delays amongst pre-school children in Africa. We are committed to ensuring that we use technology as well as continuing to invest in low-resources settings to close the digital divide in the communities we work with.



# STATEMENT OF THE TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees (who are also directors of Chance for Childhood) are responsible for preparing a Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company, the incoming resources and the application of resources, including the income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The Trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.
- These accounts have been prepared in accordance with:
- The special provision relating to the small companies within Part 15 of the Companies Act 2006.
- The requirements of SORP (FRS 102).

Approved by Chance for Childhood's Board of Trustees on and signed on its behalf by

**Mirco Bardella**  
**Chair of the Trustees**

15<sup>th</sup> June 2022

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHANCE FOR CHILDHOOD

## OPINION

---

We have audited the financial statements of Chance for Childhood (the 'charitable company') for the year ended 31 December 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

## BASIS FOR OPINION

---

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our

responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## CONCLUSIONS RELATING TO GOING CONCERN

---

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

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

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

## OTHER INFORMATION

---

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

---

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

## MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

---

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## RESPONSIBILITIES OF TRUSTEES

---

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view,

and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

---

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in

respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

## **CAPABILITY OF THE AUDIT IN DETECTING IRREGULARITIES**

---

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any

indications of non-compliance throughout the audit.

- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we

will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at:

[www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

This description forms part of our auditor's report.

## USE OF OUR REPORT

---

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

### Jonathan Orchard (Senior statutory auditor)

29 June 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor  
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006.

## STATEMENT OF FINANCIAL ACTIVITIES

(Including an Income and Expenditure account)

|   |       | Unrestricted<br>Funds | Restricted<br>Funds | 2021<br>Total<br>Funds | 2020<br>Total<br>Funds |
|---|-------|-----------------------|---------------------|------------------------|------------------------|
|   | Notes | £                     | £                   | £                      | £                      |
| <b>Income from:</b>                                   |       |                       |                     |                        |                        |
| Donations and legacies                                | 4     | 534,070               | 436,083             | 970,153                | 866,094                |
| Income from charitable activities                     | 4     | -                     | -                   | -                      | 1,643                  |
| Income from investments                               | 4     | 33                    | -                   | 33                     | 392                    |
| <b>Total income</b>                                   |       | 534,103               | 436,083             | 970,186                | 868,129                |
| <b>Expenditure on:</b>                                |       |                       |                     |                        |                        |
| Total raising funds                                   | 6     | 158,779               | 142                 | 158,921                | 182,088                |
| DRC   |       | 59,599                | 69,112              | 128,711                | 117,192                |
| Ghana   |       | 71,155                | 88,801              | 159,956                | 293,436                |
| Kenya   |       | 73,370                | 79,017              | 152,387                | 137,172                |
| Rwanda  |       | 118,398               | 181,035             | 299,433                | 150,303                |
| Uganda  |       | 31,843                | 43,993              | 75,836                 | 135,168                |
| Total charitable activities                           | 6     | 354,365               | 461,958             | 816,323                | 833,271                |
| <b>Total expenditure</b>                              |       | 513,144               | 462,100             | 975,244                | 1,015,359              |
| <b>Net income/(expenditure)</b>                       |       | 20,959                | (26,017)            | (5,058)                | (147,230)              |
| Transfers between funds                               | 17    | (38,200)              | 38,200              | -                      | -                      |
| Exchange gains/(losses) on regional office activities |       | 1,245                 | -                   | 1,245                  | 932                    |
| <b>Net movement in funds</b>                          |       | (15,996)              | 12,183              | (3,813)                | (146,298)              |
| <b>Reconciliation of funds</b>                        |       |                       |                     |                        |                        |
| Total funds brought forward                           | 17    | 120,876               | 142,880             | 263,756                | 410,054                |
| Total funds carried forward                           | 17    | 104,880               | 155,063             | 259,943                | 263,756                |

The charity has no recognised gains or losses other than those dealt with in the Statement of Financial Activities. All the above results are derived from continuing activities.

## BALANCE SHEET AS AT 31 DECEMBER 2021

|   |       | 2021     | 2020     |
|---|-------|----------|----------|
|   | Notes | £        | £        |
| <b>Fixed assets</b>                                     |       |          |          |
| Tangible assets   | 12    | 2,712    | 3,224    |
| <b>Current assets</b>                                   |       |          |          |
| Debtors   | 13    | 68,516   | 116,808  |
| Cash at bank and in hand                                |       | 228,665  | 169,778  |
| Total current assets                                    |       | 297,181  | 286,586  |
| <b>Liabilities</b>                                      |       |          |          |
| Creditors: amounts falling due within one year          | 14    | (39,950) | (26,054) |
| Net current assets                                      |       | 257,231  | 260,532  |
| Total assets less current liabilities                   |       | 259,943  | 263,756  |
| Creditors: amounts falling due after more than one year |       | -        | -        |
| <b>Total net assets</b>                                 |       | 259,943  | 263,756  |
| <b>The funds of the charity</b>                         |       |          |          |
| Unrestricted funds                                      | 16,17 | 104,880  | 120,876  |
| Restricted funds  | 16,17 | 155,063  | 142,880  |
| Total charity funds                                     |       | 259,943  | 263,756  |

Approved by the Board of Directors and signed on its behalf by

**Mirco Bardella**  
**Chair of the Trustees**  
 15<sup>th</sup> June 2022

Chance for Childhood, registered charity in England & Wales no. 1013587, registered company in England & Wales no. 2735643

## STATEMENT OF CASH FLOWS

|  | 2021<br>Total<br>Funds<br>£ | 2020<br>Total<br>Funds<br>£ |
|--|-----------------------------|-----------------------------|
| <b>Cash flows from operating activities:</b>                       |                             |                             |
| <b><i>Net movement in funds</i></b>                                | (5,058)                     | (147,230)                   |
| Adjustments for:   |                             |                             |
| Depreciation charge  | 2,139                       | 2,765                       |
| Interest received  | (33)                        | (392)                       |
| Loss on sale of fixed assets                                       | -                           | 218                         |
| (Increase) / decrease in debtors                                   | 48,292                      | 8,448                       |
| Increase / (decrease) in creditors                                 | 13,896                      | 168                         |
| <b>Net cash used in operating activities</b>                       | <b>59,236</b>               | <b>(136,023)</b>            |
| <b>Cash flows from investing activities:</b>                       |                             |                             |
| Interest received  | 33                          | 392                         |
| Purchase of fixed assets   | (1,627)                     | (2,508)                     |
| <b>Net cash used in investing activities</b>                       | <b>(1,594)</b>              | <b>(2,116)</b>              |
| <b>Change in cash and cash equivalents in the year</b>             | <b>57,642</b>               | <b>(138,139)</b>            |
| Cash and cash equivalents at beginning of the year                 | 169,778                     | 306,985                     |
| Change in cash and cash equivalents due to exchange rate movements | 1,245                       | 932                         |
| <b>Cash and cash equivalents at end of the year</b>                | <b>228,665</b>              | <b>169,778</b>              |
| <b>Analysis of cash and cash equivalents at end of the year</b>    |                             |                             |
| Current accounts   | 228,665                     | 169,778                     |
|  | <u>228,665</u>              | <u>169,778</u>              |

## NOTES TO THE ACCOUNTS

---

### 1. Legal status

Chance for Childhood is a company limited by guarantee and has no share capital. In the event of the company being wound up, the liability of each member shall not exceed £1. The members of the company are the Trustees named on page 2.

### 2. Accounting policies

#### Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), and the Companies Act 2006.

Under SORP 2015 where overseas offices are legally registered in their country of operations as separate legal entities this is an indication that they should be treated as subsidiaries for accounting purposes. However, having reviewed the governance and management procedures in place, oversight from Chance for Childhood in the UK is such that overseas offices in Uganda, Rwanda and Ghana are, in substance, branches and so are included in the results and position of the charity.

### Public benefit

The charity meets the definition of a public benefit entity under FRS 102.

### Preparation of the accounts on a going concern basis

The Trustees are of the view that the cash reserves of the charity together with committed and expected income will enable the charity to meet its obligations for the next 12 to 18 months and on this basis the assessment of the Trustees is that the charity is a going concern. This view has been formed taking into account the financial risks relating to COVID-19, as referenced in the Risk Management section on page 19 of this report.

### Income

Income is recognised in the period in which the charity is entitled to receipt once it is probable that it will be received, and the amount can be measured with sufficient reliability. Income is deferred only where the donor has imposed restrictions on the resources which amount to pre-conditions for use.

Specific legacies are recognised as receivable once probate has been granted and notification has been received. Residuary legacies are recognised as receivable once probate has been granted, provided that sufficient information has been received to enable valuation of the charity's entitlement.

Donations of goods and services ('Donations in kind') for the charity's own use or for distribution to beneficiaries are recognised as income at market value when receivable and as an expense when

the goods or services are used or provided to beneficiaries. Donations in kind provided for use in events (e.g. auction prizes) are recognised at the amount realised for their sale. In accordance with the Charities SORP (FRS 102), the general volunteer time given to the charity is not recognised and the Trustees' Annual Report gives more information about their contribution.

Revenue grants are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants for the purchase of assets are recognised on a systematic basis over the periods matching the useful life of the acquired asset.

### **Expenditure**

Expenditure is included in the Statement of Financial Activities (SoFA) on an accruals basis and is recognised at the point when a legal or constructive obligation arises, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

### **VAT**

The charity is not registered for VAT and cannot therefore recover VAT on costs incurred. Expenditure is therefore shown gross of any relevant VAT in these financial statements.

### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity

and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or raised by the charity for particular purposes. Transfers between funds are made when agreed with the donor of the funds. The cost of raising and managing such funds is charged against the specific fund when permitted by the donor's restrictions. The aim and use of each restricted fund are set out in the notes to the financial statements.

### **Allocation of costs**

Costs directly attributable to specific activities are allocated to the relevant activity. Personnel costs which cannot be wholly attributed to a specific activity are allocated to individual activities and to the cost of the general support of the charity and its governance on a basis consistent with the time spent on each activity. Support and governance costs, including any allocated personnel costs, are in turn allocated to specific activities on a basis which reflects the overall use of resources.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities themselves. Support costs include back office costs, finance, personnel, payroll and governance costs. Governance costs comprise the costs associated with the governance arrangements of the charity and include audit fees, legal advice (if any) for Trustees and costs associated

with constitutional and statutory requirements.

### **Foreign currency**

Transactions in foreign currency are converted at the rates prevailing at the date of the transactions. Balances denominated in foreign currencies are converted at the rate of exchange prevailing at the balance sheet date. Exchange rate differences are taken into account in arriving at the net movement in funds for the year.

### **Tangible fixed assets**

All assets costing more than £500 are capitalised. Fixed assets are stated at cost and depreciation is provided at 33.3%pa on a straight-line basis calculated to write off the cost of each asset over its expected useful life.

### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any

trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### 3. DETAILED COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|   |      |                    |                  | 2020        |
|---|------|--------------------|------------------|-------------|
|   |      | Unrestricted Funds | Restricted Funds | Total Funds |
|   | Note | £                  | £                | £           |
| <b>Income from:</b>                           |      |                    |                  |             |
| Donations and legacies                        | 4    | 560,849            | 305,245          | 866,094     |
| Income from investments                       | 4    | 1,643              | -                | 1,643       |
| <b>Total income</b>                           | 4    | 392                | -                | 392         |
|   |      | 562,884            | 305,245          | 868,129     |
| <b>Expenditure on:</b>                        |      |                    |                  |             |
| Total raising funds                           | 6    | 180,173            | 1,915            | 182,088     |
| DRC   |      |                    |                  |             |
| Ghana   |      | 55,657             | 61,535           | 117,192     |
| Kenya   |      | 140,290            | 153,146          | 293,436     |
| Mozambique                                    |      | 63,968             | 73,204           | 137,172     |
| Rwanda  |      | 75,532             | 74,771           | 150,303     |
| Uganda  |      | 73,418             | 61,750           | 135,168     |
| Total charitable activities                   | 6    | 408,865            | 424,406          | 833,271     |
| <b>Total expenditure</b>                      |      | 588,029            | 427,330          | 1,015,359   |
| <b>Net income/(expenditure)</b>               |      | (25,145)           | (122,085)        | (147,230)   |
| Transfers between funds                       | 17   | -                  | -                | -           |
| Exchange losses on regional office activities |      | 932                | -                | 932         |
| <b>Net movement in funds</b>                  |      | (24,213)           | (122,085)        | (146,298)   |
| <b>Reconciliation of funds</b>                |      |                    |                  |             |
| Total funds brought forward                   | 17   | 145,089            | 264,965          | 410,054     |
| Total funds carried forward                   | 17   | 120,876            | 142,880          | 263,756     |

## 4. INCOME

|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2021<br>Total<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2020<br>Total<br>Funds<br>£ |
|--|----------------------------|--------------------------|-----------------------------|----------------------------|--------------------------|-----------------------------|
| <b>Donations and legacies</b>            |                            |                          |                             |                            |                          |                             |
| Grants                                   | 32,770                     | 357,980                  | 390,750                     | 28,458                     | 185,785                  | 214,243                     |
| Donations & appeals                      | 252,164                    | 67,252                   | 319,416                     | 158,843                    | 111,093                  | 269,936                     |
| Committed giving                         | 191,480                    | 10,759                   | 202,239                     | 192,796                    | 1,644                    | 194,440                     |
| Event fundraising                        | 30,502                     | 92                       | 30,594                      | 34,221                     | 6,703                    | 40,924                      |
| Legacies                                 | 11,259                     | -                        | 11,259                      | 93,106                     | 20                       | 93,126                      |
| Government grants                        | 12,603                     | -                        | 12,603                      | 30,300                     | -                        | 30,300                      |
| Donations in kind<br>(note 5)            | 3,292                      | -                        | 3,292                       | 23,125                     | -                        | 23,125                      |
|  | 534,070                    | 436,083                  | 970,153                     | 560,849                    | 305,245                  | 866,094                     |
| <b>Income from charitable activities</b> |                            |                          |                             |                            |                          |                             |
| Consultancy fees                         | -                          | -                        | -                           | 1,643                      | -                        | 1,643                       |
| <b>Income from investments</b>           |                            |                          |                             |                            |                          |                             |
| Interest receivable                      | 33                         | -                        | 33                          | 392                        | -                        | 392                         |
|  | 534,103                    | 436,083                  | 970,186                     | 562,884                    | 305,245                  | 868,129                     |

## 5. DONATIONS IN KIND

During 2021 the charitable company received professional advice and marketing support from the following organisations on a "pro-bono" basis: Rae Bessinger, Canva and Google.

## 6. EXPENDITURE

|                       |  | Activities delivered directly |                    |  |   |            |            |
|-----------------------|--|-------------------------------|--------------------|--|---|------------|------------|
|                       | Activities delivered through grants (note 7) | Staff costs (note 8)          | Other direct costs | Allocation of programme support costs (note 9) | Allocation of management & admin costs (note 9) | 2021 Total | 2020 Total |
|                       | £  | £                             | £                  | £  | £   | £          | £          |
| Raising funds         | -  | 95,177                        | 39,153             | -  | 24,591  | 158,921    | 182,088    |
| Charitable activities |  |                               |                    |  |   |            |            |
| DRC                   | 57,494                                       | 55,856                        | -                  | 669  | 14,692  | 128,711    | 117,192    |
| Ghana                 | 69,878                                       | 70,175                        | 401                | 1,543  | 17,959  | 159,956    | 293,436    |
| Kenya                 | 70,967                                       | 55,819                        | 5,241              | 886  | 19,474  | 152,387    | 137,172    |
| Rwanda                | 36,727                                       | 141,807                       | 86,818             | 2,510  | 31,571  | 299,433    | 150,303    |
| Uganda                | 28,083                                       | 33,343                        | 5,344              | 524  | 8,542   | 75,836     | 135,168    |
|                       | 263,149                                      | 357,000                       | 97,804             | 6,132  | 92,238  | 816,323    | 833,271    |
| Support costs         | -  | 82,177                        | 40,784             | (6,132)  | (116,829)                                       | -          | -          |
| Total expenditure     | 263,149                                      | 534,354                       | 177,741            | -  | -   | 975,244    | 1,015,359  |

### Detailed comparatives for 2020

|                              | Activities delivered through grants (note 7)<br>£ | Activities delivered directly |                         | Allocation of programme support costs (note 9)<br>£ | Allocation of management & admin costs (note 9)<br>£ | 2020 Total<br>£ |
|------------------------------|---|-------------------------------|-------------------------|---|--|-----------------|
|                              |   | Staff costs (note 8)<br>£     | Other direct costs<br>£ |   |  |                 |
|                              |   |                               |                         |   |  |                 |
|                              |   |                               |                         |   |  |                 |
| <b>Raising funds</b>         | -   | 107,585                       | 45,046                  | -   | 29,457   | 182,088         |
| <b>Charitable Activities</b> |   |                               |                         |   |  |                 |
| DRC                          | 53,001  | 48,930                        | 25                      | 1,681   | 13,555   | 117,192         |
| Ghana                        | 135,336   | 120,357                       | 1,989                   | 650   | 35,104   | 293,436         |
| Kenya                        | 57,561  | 52,604                        | 848                     | 11,227  | 14,932   | 137,172         |
| Rwanda                       | 23,984  | 66,083                        | 41,400                  | 2,121   | 16,715   | 150,303         |
| Uganda                       | 49,679  | 59,165                        | 7,978                   | 3,607   | 14,739   | 135,168         |
|                              | 319,561   | 347,139                       | 52,240                  | 19,286  | 95,045   | 833,271         |
| <b>Support costs</b>         | -   | 75,100                        | 68,688                  | (19,286)  | (124,502)  | -               |
| <b>Total expenditure</b>     | 319,561   | 529,824                       | 165,974                 | -   | -  | 1,015,359       |

## 7. GRANTS TO PARTNER ORGANISATIONS TO RUN OUR PROGRAMMES

|   | 2021<br>£      | 2020<br>£      |
|---|----------------|----------------|
| <b>Democratic Republic of Congo</b>               |                |                |
| Children's Voice                                  | 57,494         | 53,001         |
| <b>Ghana</b>                                      |                |                |
| Street Girls' Aid                                 | 69,878         | 135,336        |
| <b>Kenya</b>                                      |                |                |
| Glad's House Kenya                                | 60,047         | 53,447         |
| KUAP  | 10,920         | 14             |
| Yellow House Children's Services                  | -              | 4,100          |
| <b>Rwanda</b>                                     |                |                |
| Empowering Children with Disabilities             | 26,004         | 24,306         |
| MindLeaps   | 10,723         | -              |
| Strive Foundation Rwanda                          | -              | (322)          |
| <b>Uganda</b>                                     |                |                |
| African Women and Youth Action for Development    | 5,013          | 3,845          |
| EmbraceKulture                                    | 1,558          | 3,000          |
| Multi Community Based Development Initiative      | -              | 3,500          |
| Passion 4 Community                               | 21,512         | 37,334         |
| Source of the Nile Union of Persons with Albinism | -              | 2,000          |
| <b>Total grants</b>                               | <b>263,149</b> | <b>319,561</b> |

## 8. STAFF COSTS

|  | 2021                       |                          |                     | 2020                       |                          |                     |
|--|----------------------------|--------------------------|---------------------|----------------------------|--------------------------|---------------------|
|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ |
| Salaries   | 341,338                    | 77,466                   | 418,804             | 392,478                    | 33,689                   | 426,167             |
| Employer's social security costs   | 26,641                     | 6,046                    | 32,687              | 30,183                     | 2,591                    | 32,774              |
| Employer's pension contributions to defined contribution pension schemes | 12,759                     | 2,896                    | 15,655              | 14,599                     | 1,253                    | 15,852              |
| Consultancy costs  | 21,852                     | 23,716                   | 45,568              | 22,112                     | 20,279                   | 42,391              |
| Recruitment costs  | 14,517                     | -                        | 14,517              | 6,320                      | -                        | 6,320               |
| Travel, training and other employment costs                              | 7,123                      | -                        | 7,123               | 6,320                      | -                        | 6,320               |
|  | <b>424,230</b>             | <b>110,124</b>           | <b>534,354</b>      | <b>472,012</b>             | <b>57,812</b>            | <b>529,824</b>      |

## 8. STAFF COSTS (CONTINUED)

The average head count in the year was 16 staff (2020: 15 staff) and the average number of full-time equivalent employees analysed by function was:

|                       | 2021        | 2020        |
|-----------------------|-------------|-------------|
| Raising funds         | 2.3         | 2.7         |
| Charitable activities | 10.5        | 9.9         |
| Support               | 1.7         | 1.7         |
|                       | <u>14.5</u> | <u>14.3</u> |

There were no employees with total employee benefits above £60,000 in this or the preceding year. The Senior Management Team received £231,004 in emoluments (2020: £226,129).

## 9. SUPPORT COSTS

|  | 2021<br>£      | 2020<br>£      |
|--|----------------|----------------|
| <b>Programme support costs</b>               |                |                |
| Monitoring, evaluation & learning            | 1,439          | 9,937          |
| Regional office support costs                | 4,693          | 9,349          |
|  | <u>6,132</u>   | <u>19,286</u>  |
| <b>Management &amp; administration costs</b> |                |                |
| Support staff time                           | 56,094         | 51,796         |
| UK office support costs                      | 19,342         | 33,141         |
| Governance (including staff time)            | 41,392         | 39,565         |
|  | <u>116,828</u> | <u>124,502</u> |
| <b>Total support costs</b>                   | <u>122,961</u> | <u>143,788</u> |
| Unrestricted                                 | 122,251        | 133,682        |
| Restricted                                   | 710            | 10,106         |
|  | <u>122,961</u> | <u>143,788</u> |

Governance costs include £10,080 fees in respect of the audit of these financial statements (2020: £9,600).

## 10. TAXATION

Chance for Childhood is a registered charity and all of its activities fall within the exemptions afforded to charities under charities legislation. No charge to taxation therefore arises.

## 11. RELATED PARTY TRANSACTIONS

No remuneration or travel and subsistence expenses were paid to Trustees in either period. There were no transactions in either period with Trustees that require disclosure.

A total of £10,820 (2020: £2,421) was donated by Trustees and Senior Management Team and their close families.

## 12. TANGIBLE ASSETS

### Computer & office equipment

|                                     |              |            | 2021    |
|-------------------------------------|--------------|------------|---------|
|                                     | Unrestricted | Restricted | Total   |
|                                     | Funds        | Funds      | Funds   |
| Cost                                | £            | £          | £       |
| At beginning of year                | 9,520        | 5,431      | 14,951  |
| Additions                           | 1,627        | -          | 1,627   |
| Retirements                         | -            | (1,412)    | (1,412) |
| At end of year                      | 11,147       | 4,019      | 15,166  |
| Depreciation                        |              |            |         |
| At beginning of year                | 7,061        | 4,666      | 11,727  |
| Charge for year                     | 1,465        | 674        | 2,139   |
| On retirements                      | -            | (1,412)    | (1,412) |
| At end of year                      | 8,526        | 3,928      | 12,454  |
| Net book value at end of year       | 2,621        | 91         | 2,712   |
| Net book value at beginning of year | 2,459        | 765        | 3,224   |

All of the above assets are used for charitable purposes.

## 13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                |              |            | 2021   | 2020    |
|--------------------------------|--------------|------------|--------|---------|
|                                | Unrestricted | Restricted | Total  | Total   |
|                                | Funds        | Funds      | Funds  | Funds   |
|                                | £            | £          | £      | £       |
| Prepayments and accrued income | 64,231       | 2,406      | 66,637 | 116,808 |
| Other debtors                  | 1,879        | -          | 1,879  | -       |
|                                | 66,110       | 2,406      | 68,516 | 116,808 |

## 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                              | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2021<br>Total<br>Funds<br>£ | 2020<br>Total<br>Funds<br>£ |
|------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Trade creditors              | 97                         | 3,583                    | 3,680                       | 1,505                       |
| Taxation and social security | 9,162                      | 370                      | 9,532                       | 7,299                       |
| Accruals                     | 19,903                     | 6,835                    | 26,738                      | 17,250                      |
|                              | 29,162                     | 10,788                   | 39,950                      | 26,054                      |

## 15. OPERATING LEASES AND LEASE COMMITMENTS

| Resources expended include payments under operating leases as follows: | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2021<br>Total<br>Funds<br>£ | 2020<br>Total<br>Funds<br>£ |
|--|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Property   | 1,149                      | 234                      | 1,383                       | 11,188                      |

### Total future minimum lease payments under non-cancellable operating leases:

|                           | Property<br>2021<br>£ | Property<br>2020<br>£ |
|---------------------------|-----------------------|-----------------------|
| Total payments due:       |                       |                       |
| Within one year           | 2,664                 | 1,070                 |
| Between two to five years | -                     | -                     |
| After five years          | -                     | -                     |
|                           | 2,664                 | 1,070                 |

## 16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2021<br>Total<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2020<br>Total<br>Funds<br>£ |
|-----------------------|----------------------------|--------------------------|-----------------------------|----------------------------|--------------------------|-----------------------------|
| Tangible fixed assets | 2,621                      | 91                       | 2,712                       | 2,459                      | 765                      | 3,224                       |
| Current assets        | 131,421                    | 165,760                  | 279,181                     | 144,471                    | 142,115                  | 286,586                     |
| Current liabilities   | (29,162)                   | (10,788)                 | (39,950)                    | (26,054)                   | -                        | (26,054)                    |
|                       | 104,880                    | 155,063                  | 259,943                     | 120,876                    | 142,880                  | 263,756                     |

## 17. ANALYSIS OF NET MOVEMENT IN FUNDS: CURRENT YEAR

|                                      | Balance at<br>1/1/2021<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Funds at<br>31/12/2021<br>£ |
|--------------------------------------|-----------------------------|-------------|------------------|----------------|-----------------------------|
| <b>Unrestricted funds</b>            | 120,876                     | 534,103     | (511,899)        | (38,200)       | 104,880                     |
| <b>Restricted funds</b>              |                             |             |                  |                |                             |
| Democratic Republic of Congo         | 9,017                       | 40,976      | (68,878)         | 27,371         | 8,486                       |
| Ghana - Inclusive Education          | -                           | 15,000      | (16,047)         | 15,647         | 14,600                      |
| Ghana - Young Mothers Support Centre | 35,866                      | -           | (24,367)         | -              | 11,499                      |
| Ghana - Other projects               | 10,133                      | 28,760      | (38,764)         | -              | 129                         |
| Kenya - Glad's House Kenya           | 13,466                      | 42,823      | (55,904)         | -              | 385                         |
| Kenya - LEAP                         | -                           | 24,608      | (11,792)         | -              | 12,816                      |
| Kenya - Other projects               | 5,401                       | -           | (5,401)          | -              | -                           |
| Rwanda -                             |                             |             |                  |                |                             |
| Natwe Turashoboye ('We can also')    | -                           | 70,094      | (45,831)         | -              | 24,263                      |
| Rwanda - UNICEF Partnership          | -                           | 124,373     | (108,315)        | -              | 16,058                      |
| Rwanda - Other projects              | 1,820                       | 19,273      | (23,915)         | 23,579         | 20,757                      |
| Uganda - Humanitarian                | 850                         | 14,516      | (8,393)          | 2,003          | 8,976                       |
| Uganda - Inclusive education         | -                           | 44,767      | (12,089)         | -              | 32,678                      |
| Uganda - Right2Change                | 246                         | -           | (246)            | -              | -                           |
| Uganda - Other projects              | 24,488                      | 606         | (23,435)         | -              | 1,659                       |
| Team Abana                           | 31,003                      | -           | (149)            | (30,854)       | -                           |
| Other funds                          | 10,590                      | 10,287      | (18,574)         | 454            | 2,757                       |
|                                      | 142,880                     | 436,083     | (462,100)        | 38,200         | 155,063                     |
| <b>Total funds</b>                   | 263,756                     | 970,186     | (973,999)        | -              | 259,943                     |

### Material restricted funds are as follows:

**DRC:** Running costs of the Kibati school and vocational training for street-connected young people.

**Ghana - Inclusive Education:** Inclusive early childhood development project

**Ghana - Young Mothers Support Centre construction (2020):** Rebuilding of a new multi-purpose centre providing safe accommodation, vocational training and childhood care for young street-connected mothers.

**Ghana - Young Mothers Support Centre:** Ongoing running costs of the centre.

**Ghana - Other projects:** Early childhood development projects, providing childhood care and education centres.

**Kenya - Glad's House Kenya:** Support of street-connected children by Glad's House Kenya project.

**Kenya - LEAP:** Giving street-connected children with special education needs access to an education.

**Kenya - Other projects:** Other projects supporting street-connected children.

**Rwanda - Inclusive early childhood development (2020):** Inclusive education and disability awareness, 'training of trainers', to the staff of early childhood development organisations.

**Rwanda - Nyabihu School construction project (2020):** Construction of a new school.

**Rwanda - Natwe Turashoboye ('We can also'):** Bringing deaf and hearing communities together through dance.

**Rwanda - UNICEF Partnership:** Providing family-based care for children with disabilities.

**Rwanda - Other projects:** Activities covering communication camps, running costs of the Nyabihu School and teacher training.

**Uganda - Humanitarian:** Peace building and access to justice for women and children.

**Uganda - Inclusive education:** Providing inclusive education for children with special education needs in the Kyaka II refugee settlement.

**Uganda - Right2Change:** Justice for Children project.

**Uganda - Other projects:** Primarily agri-business training.

**Team Abana:** For the support of vulnerable children across Africa and the Challenge Fund.

**Other funds:** Small funds to be spent across Africa, including a fund to support survivors of sexual exploitation and abuse and our COVID-19 response fund.

**Transfers between funds** are made with the agreement of the original donor of the funds or from general country and thematic funds to specific projects. Material transfers in the year were £38k of originally unrestricted funds from one donor transferred to projects in DRC, Ghana, Rwanda and Uganda and £31k from the Africa wide Team Abana fund to education projects in DRC and Rwanda.

## 17. ANALYSIS OF NET MOVEMENT IN FUNDS: PREVIOUS YEAR (CONTINUED)

|   | Balance at<br>1/1/2020<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Funds at<br>31/12/2020<br>£ |
|---|-----------------------------|-------------|------------------|----------------|-----------------------------|
| <b>Unrestricted funds</b>                         | 145,089                     | 562,884     | (587,097)        | -              | 120,876                     |
| <b>Restricted funds</b>                           |                             |             |                  |                |                             |
| Democratic Republic of Congo                      | 22,383                      | 27,052      | (40,418)         | -              | 9,017                       |
| Ghana - Young Mothers Support Centre construction | 5,234                       | 820         | (34,238)         | 28,184         | -                           |
| Ghana - Young Mothers Support Centre              | 90,521                      | 8,262       | (62,917)         | -              | 35,866                      |
| Ghana - Other projects                            | 20,831                      | 70,991      | (55,825)         | (25,864)       | 10,133                      |
| Kenya - Glad's House Kenya                        | -                           | 63,880      | (50,824)         | 410            | 13,466                      |
| Kenya - LEAP                                      | (6,311)                     | 12,913      | (5,631)          | (971)          | -                           |
| Kenya - Other projects                            | -                           | 10,701      | (5,861)          | 561            | 5,401                       |
| Rwanda –  |                             |             |                  |                |                             |
| Inclusive early childhood development             | 18,021                      | 20,778      | (41,360)         | 2,561          | -                           |
| Rwanda - Nyabihu School construction              | 760                         | -           | -                | (760)          | -                           |
| Rwanda - Other projects                           | 1,696                       | 18,682      | (23,360)         | 4,802          | 1,820                       |
| Uganda - Right2Change                             | 7,561                       | -           | (7,315)          | -              | 246                         |
| Uganda - Other projects                           | 14,461                      | 49,179      | (38,302)         | -              | 25,338                      |
| Team Abana  | 86,659                      | 2,464       | (50,612)         | (7,508)        | 31,003                      |
| Other funds                                       | 3,149                       | 19,523      | (10,667)         | (1,415)        | 10,590                      |
|   | 264,965                     | 305,245     | (427,330)        | -              | 142,880                     |
| <b>Total funds</b>                                | 410,054                     | 868,129     | (1,014,427)      | -              | 263,756                     |

## 18. POST BALANCE SHEET EVENTS

There were no post balance sheet events.

## PARTNERS AND NETWORKS

**Thank you so much to all the following organisations for making our work possible!**

|                                     |                                   |
|-------------------------------------|-----------------------------------|
| Bond                                | MindLeaps                         |
| Briarwood Partners                  | Ministry of Gender and Family     |
| British Foreign School Society      | Promotion (MIGEPROF), Rwanda      |
| British Humane Association          | Ministry of Local Government      |
| CABI (Centre for Agriculture and    | (MINALOC), Rwanda                 |
| Biosciences International)          | Passion 4 Community               |
| CAF                                 | PRI                               |
| Children's Voice                    | Rwanda Education NGO Coordination |
| Comic Relief                        | Platform                          |
| Communicability Global              | Rwanda National Union of the Deaf |
| Consortium of Street Children       | Sabre                             |
| DeafKidz International              | SOL Foundation                    |
| Empowering Children with Disability | Special Attention Project         |
| Entain                              | Street Girls Aid                  |
| Entain Foundation                   | StreetInvest                      |
| EU Supreme                          | Team Hope Network                 |
| Glad's House Kenya                  | TheirWorld                        |
| Ghana Education Service             | Think Money Group                 |
| Gwyneth Forrester Trust             | Trust Law                         |
| Keeping Children Safe               | Turing Foundation                 |
| KUAP                                | UNICEF Rwanda                     |
| Laureus Sport for Good              | Vitol Foundation                  |
| Manchester Metropolitan University  | Yellow House Health and Outreach  |