



# Chance for Childhood

We fight for every child



# ANNUAL REPORT

## AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Registered charity number 1013587

Registered company number 02735643

# TABLE OF CONTENTS

Legal and administrative details	3
Chair's introduction	4
Constitution of the charity	5
Our aims and approach	5
Our Key Achievements	7
How we manage our affairs	19
Raising funds	22
Financial review	25
Plans for the future	26
Statement of the Trustees' responsibilities in relation to the financial statements	27
Independent Auditor's Report to the members of Chance for Childhood	29
Partners and networks	53

## LEGAL AND ADMINISTRATIVE DETAILS

### **Board of Trustees**

Mirco Bardella, Chair  
Richard Edwards, Treasurer  
Elizabeth Ntege  
Carole Ramella  
Nicoletta Gopsill-Piccolrovazzi  
Max Whicher  
Derrick Betts (Appointed 3 May 2023)  
Janine McKelvey (Appointed 28 Feb 2024)

### **Chief Executive Officer**

Anna-Mai Andrews

### **Company Secretary**

Walaa Abusliman

### **Registered office**

3 Fairfields, 26 Green Lane, Cobham, KT11 2NN

### **Registered charity no.**

1013587 (England & Wales)

### **Registered company no.**

2735643 (England & Wales)

### **Website**

[www.chanceforchildhood.org](http://www.chanceforchildhood.org)

### **Auditors**

Sayer Vincent LLP, 110 Golden Lane, London, EC1Y 0TG

### **Bankers**

National Westminster Bank, 1 High Street, Weybridge KT13 8UA  
Barclays Bank Plc, 6 Clarence Street, Kingston, KT1 1NY  
Ecobank Ghana, 2 Morocco Road, Accra, Ghana  
Banque Populaire du Rwanda (which merged with Kenya Commercial Bank Rwanda), Remera Branch, Kigali, Rwanda  
Stanbic Bank Uganda, Crested Towers, Plot 17 Hannington Road, Kampala, Uganda

### **Solicitors**

Red Kite Law LLP, Registered Office: Shaftesbury House, Main Street, Pembroke, Pembrokeshire SA71 4HJ

# CHAIR'S INTRODUCTION

In 2015, all United Nations members adopted the 2030 Agenda for Sustainable Development and agreed to 17 world Sustainable Development Goals. We're at halftime, and only 15% of these global Goals are on track. 2023 was another challenging year, with the cost-of-living crisis, conflict and climate crisis all compounding into floods, heatwaves and wildfires.

Recently, UNESCO reported a "Global Learning Crisis", whereby 37% of the world's children will not reach minimum proficiency levels in reading by 2030. Statistically, children with disabilities are 25% less likely to attend early childhood education.

We know that investing in early years education brings the greatest returns, both socially and economically and this continues to be a big part of all we do. We understand that children need support early on to be able to thrive and reach independence.

We were delighted to exceed our targeted impact, reaching over 60,000 children in 2023/4. This was helped by our innovative use of education technology alongside the incredible support of our many amazing partners, UNICEF, Education Outcomes Fund, Street Child, Comic Relief, Entain, Thinkmoney, Theirworld, BFSS, Rockahula Kids, CAF, the Vitol Foundation, and many more.

The year also saw the culmination of our successful merger with Hope for Children. Hope for Children have focused much of their long-term programme work in Uganda. We believe that the compatibility of our values, our vision and our mission means we will be stronger together and allow us to reach more children in need of support.

I would like to thank our Trustees, old and new, for maintaining such high standards of governance while playing a hands-on role in supporting many initiatives across the organisation. I would also like to thank our CEO and COO who have shown exemplary leadership, commitment, and dedication, reinforcing the foundation of our mission.

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

Mirco Bardella  
Chair, Chance for Childhood

The Trustees present their report and the audited financial statements for the year ending 31 March 2024, 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, advance education among 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, and our approach aims to shift this power. With this in mind, our programmes are conceptualised and implemented by centring the voices and the views of the children and communities that we work with. Through our dedicated local staff and partners, our proximity to the community puts us in a strong

position to co-design the best solutions to meet the complex needs of children in 'hard-to-reach' contexts, such as violent urban slums, remote rural areas or refugee settlements, with those communities.

Chance for Childhood works from two locally led operational hubs in East and West Africa respectively. These operational centres support a portfolio of partners across five countries: DRC, Ghana, Kenya, Rwanda and Uganda. We also work strategically at a national level to influence better policy and practices 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 in understanding the rights and behaviours of children in vulnerable situations

## KEY ACHIEVEMENTS

Project	Country	2023/24 directly supported children	2023/24 indirectly supported children
LEAP Forward	Kenya	898	1,192
Inclusive Early Childhood Education Pilot	Ghana	986	3,300
Best Start Early	Ghana	903	3,878
Education Outcomes Fund	Ghana	12,548	4,080
Nyabihu Deaf School	Rwanda	52	12,015
EQUAL in partnership with Vitol Foundation	Uganda	2,703	1,366
Community Based Integrated Support to Children with Disabilities in partnership with UNICEF	Rwanda	7,075	19,607
Natwe Turashoboye ('We can also') in partnership with Comic Relief	Rwanda	53	15,132
Disability Detect App	Ghana	1,222	-
Total		26,440	60,570

### RWANDA

**Rwanda continues to hold our African HQ for the delivery of our programmes, overseen by our COO Ven Nyamondo. We are thrilled to have continued our long-term partnership with UNICEF Rwanda and the Government of Rwanda for the sixth year in the delivery of the Child Care Reform and the deinstitutionalisation of children.**

Community Based Integrated Support to Children with disabilities and their families in Bugesera and Huye districts: In partnership with UNICEF and the Government of Rwanda.

Following the screening and identification of over 6,000 children with disabilities, this year focused on the delivery of support for families.

A key focus of our work is to strengthen or create non-existent government services. In this case, we trained government social workers, disability coordinators and officers in integrated case management, inclusive safeguarding, different disabilities and how they present, and how to create strong systems with good referral mechanisms.

Peer support provides people with a supportive community that enables them to play a more active role in the ongoing management of their health and wellbeing. Through the establishment of 146 Parent Support Groups, we have developed people's knowledge, skills and confidence to help enable acceptance of their children and their additional needs. Absolute poverty continues to be a defining factor for poor care, so we are supporting these groups to become cooperatives. So far, six groups of more than 300 participants have been registered as Government Cooperatives and each received significant investment funds of RWF 1,000,000.

24 Community Advocacy Events were conducted in both Huye and Bugesera districts, 37,940 people (15,230 males and 22,710 females) attended.

Disability places a huge burden on parents and carers, who are often forced to neglect their children with disabilities in order to survive. Many families were living in dirty, unsafe environments with untreated sewage that posed extreme risk of disease. In response to this issue, we distributed water and sanitation kits to 400 families living with children with disabilities (241 boys and 159 girls) in Huye and Bugesera districts. The kits include washing jugs, baths, soap sticks, saucepans, plates, spoons, cups, reusable sanitary pads and coverings. As part of our efforts to address unsafe sewage and toilet access, we helped build 80 inclusive toilets in households of children with disabilities and renovate 51 more household toilets. This enabled children with mobility issues to access restroom facilities safely, comfortably, and independently, promoting their overall wellbeing and integration into society.

We continue to be immensely proud of the delivery of the first ever community rehabilitation programmes in Huye and Bugesera. We set up 138 rehabilitation sites to strengthen and improve physiotherapy service delivery in both Huye (68) and Bugesera (70) districts and provided essential health equipment to properly resource these centres. As a result, 131 children (50 in Huye and 69 in Bugesera) have graduated from our services and are now independent of them. 81 of these children (44 in Huye and 37 in Bugesera) are now studying in Early Childhood Development Centres and primary schools.

1,388 people (592 males and 796 females) from both Huye and Bugesera districts were trained in Psychological Support, WASH and Business Development. This training has been delivered to empower parents and community service providers to give psychosocial support and promote hygiene and sanitation in families of children with disabilities.

1,295 people (769 males and 526 females) from both Huye and Bugesera districts have been trained on disability and integrated case management. This was done to enable community service providers to enrol children with disabilities and their families in social protection programmes and provide opportunities within their cells and sectors.

## Nyabihu Deaf School

We have continued our commitment to deaf education through our long-standing partnership with the Nyabihu Deaf School. This year's key highlights include the establishment of a pre-primary class to teach new pupils sign language before they begin primary education and the creation of enhanced individual learning plans to better address the unique strengths and weaknesses of each learner. After many years of working towards this, the school has finally gained accreditation as an examination centre which allows our students to participate in Primary Leaving National Examinations at the school. All learners are registered and recorded

in the Government System (SDMS) and Comprehensive Assessment Management Information System (CAMIS).

The school also received a positive evaluation from the National Examination and School Inspection Authority (NESA), who praised the school's teaching and learning activities and provided recommendations for the application for permanent accreditation. The school provided 16 pupils with hearing aids to help improve their hearing for both academic and safety purposes and participated in a national-level writing competition organised by the Kigali Public Library, in which two pupils won awards and received a laptop and a bicycle respectively.

## Natwe Turashoboye ('We are also'): Funded by Comic Relief

As part of our partnership with the Nyabihu Deaf School, working with multiple community partners in Nyabihu District, we have also worked to improve the inclusion, participation, and protection of D/deaf girls at individual, community, and institutional levels. The project uses an innovative and engaging dance-based Chance for Childhood methodology, which has given D/deaf participants greater knowledge of their rights as well as the confidence and agency with which to claim them. Girls are now demonstrating improvements in language, self-expression, self-esteem, and teamwork, among other skill sets.

At community level, there have also been positive shifts in attitudes and behaviours towards D/deaf children and increased knowledge on how to support them. For example, 332 more parents and teachers now know what to do if they see or suspect a sexual gender-based violence case.

There has also been a reduction in community stigma and discrimination, and parents and community members have affirmed that they will treat their D/deaf children equally to their hearing siblings. 210 more teachers now recognise that D/deaf learners have the same rights and potential as other children, and 26 more health centre nurses have the basic skills required in Rwandan Sign Language to handle basic communication with D/deaf girls, meaning that sexual abuse cases and other child protection cases have finally been reported and their needs met. The project has provided a safe space for 12,078 (4,887 male and 7,191 female) students from 10 partner schools and Deaf children from Nyabihu Deaf School. The programme aims to ensure that children with disabilities no longer face stigma or exclusion and are safe at school and in the community. We were proud that our work was included in the Scottish Government's recent publication below.

Link: <https://www.gov.scot/publications/contribution-international-development-report-20212023/>

## KENYA

### LEAP FORWARD, IN PARTNERSHIP WITH KUAP

Chance for Childhood, with the support of Theirworld, launched LEAP FORWARD in Kisumu and Vhiga districts. 80% of children held in remand homes in Kisumu are primary school age and over 50% of school-going children have experienced sexual-related violence, with a teenage pregnancy rate of over 20%.

The project aimed to:

1. Improve school attainment among street-connected children (SCC) and children in the conflict with the law (CICL) (using 60 Learning Support Assistants to support 400 CICL & SCC)
2. Strengthen positive home environment to increase the number of girls and boys protected from violence at home (using 30 Violence Prevention Activists to support about 240 parents).
3. Improve knowledge amongst service providers and government demonstrating the effectiveness of inclusive education specific to street-connected children (through collaboration with stakeholders).

To date, 98% of 741 learners (415 boys and 326 girls) maintained regular attendance with Learning Support Assistants. 50% of the children have made academic gains in literacy and numeracy that made them independent, meaning they no longer need the support of Learning Support Assistants.

26 cases of child-rights abuse were recorded, dealt with, and filed. One case of sexual abuse is currently being dealt with in the court and the last hearing is scheduled in June 2024.

In April 2024, 32 interviews were conducted with parents (10 male and 22 female), which highlighted that, compared to a baseline of 40%, 99% of parents are supporting their children on basic needs and are using enhanced language with their children, whilst practising positive discipline – all as a result of the Violence Prevention Activist training and monitoring.

About four major meetings have taken place to share learnings with the Kisumu and Vihiga Counties and related sub-counties representatives as well as the District and Teachers councils.

### Support children living on the streets of Mombasa with Glad's House Kenya

Chance for Childhood assisted Glad's House Kenya in renovating the roofing, installing new guttering, and completing the top floor of the building to enhance the services provided by the drop-in centre for children living and working on the streets of Mombasa

## UGANDA

### ENSURING QUALITY INCLUSIVE EDUCATION (EQUAL) FOR ALL IN KYAKA II REFUGEE SETTLEMENT.

Supported by Vitol Foundation and implemented by our wonderful community partners AWYAD and Embrace Kulture, supports children living in the vast refugee settlement of Kyaka II.

#### **The project had the following main objectives:**

1. Enrol 1,100 out-of-school children and support them with scholastic materials and support tailored specifically to their needs.
2. Roll out an SMS non-medical screening tool for parents and caregivers to identify children living with functional disabilities.
3. Strengthen the economic resilience of disadvantaged families to ensure the long-term enrolment of additional out of school children.
4. Improve the confidence, capacity, and knowledge of educators through effective and quality training in inclusion and special needs education, combined with girls' education and safeguarding.
5. Foster a 'culture of inclusion' at community level. This will involve monthly community awareness events for community members.

To date, the project has supported 2,800 students (1,304 boys and 1,496 girls) – a much higher number than originally targeted. We are delighted to report that, with the support of scholastic materials and menstrual hygiene kits for girls, the students were able to keep their regular attendance to 96.7% and their success rate for the quarterly exams has been at 72%, compared to a national average of 78% (Uganda National Examination, 2023).

*Because of* Chance for Childhood's purpose-built SMS-based screening tool, 603 children with disabilities have been screened and enrolled in schools. 30 teaching assistants have been enrolled to support these children to gain independence in their academic tasks. To date, 30% (181) of the children have become academically independent and we look forward to increasing this percentage in the coming year.

Village Savings and Loan Associations (VSLA) were provided to these children's parents to tackle economic barriers to school retention levels by ensuring that their income-generating activities are boosted.

The success of this intervention can be demonstrated by the total group funds across three of the groups now amounting to the equivalent of £30,000. These funds are used to lend and borrow to address critical health, social and educational needs. Many of these families do not have any access to credit, so access to low-cost financing provides an essential buffer for them, and 78% of parents are happier that they can now address the basic needs of their children. 70 teachers and 30 teaching assistants have received training and refresher training to ensure they are confident in providing inclusive teaching learning practices in their daily responsibilities.

## DRC

Sadly, the security situation in DRC continued to worsen over 2023, and it is described as the “worst[sic] place to live as a child”. The conflict between the M23 rebels and the national army (FARDC) has heightened during the year and there are now 7 million Congolese refugees. Chance for Childhood continues to support Congolese refugees through our programme in Uganda where many of them are currently held.

## Education Right for Every Child

We were absolutely delighted to kick off a new project, Education Right for Every Child in March 2024 with our amazing long term partner Children's Voice, to support children and their families living at the heart of the conflict. We have kicked off the project by carrying out a situation analysis to ensure that the intervention responds to the right needs of the children in the schools and/or in the community of Goma and Nyiragongo. The project has been designed in direct response to the unmet educational needs of war-affected children in the region, with the aim of increasing enrolment, retention and attainment for out-of-school, war-affected children, as well as enabling access to quality inclusive education for children with disabilities.

## GHANA

### Education Outcomes Project - Ghana TransformED Partnership

The Education Outcomes Fund (EOF) is an ambitious effort to significantly improve learning and employment outcomes by tying funding to measurable results. Using a partnership model, it brings together governments, donors, implementing partners, and investors to achieve concrete targets for learning, skill development, and employment.

Chance for Childhood is delighted to have been chosen to participate in this outcomes-based project, which seeks to reintegrate and retain out-of-school children, as well as improve learning outcomes in government schools in selected regions across Ghana. We are working as the inclusion lead in a consortium with SEND Ghana, led by Street Child.

The project is divided into seven Lots. Our consortium is implementing Lots 1 and 2 across six districts in the Northern and Northeast regions of Ghana, targeting 20,000 out-of-school children aged 8-14, and working with 200 government schools in impoverished communities. This is one of our biggest and most challenging projects, as we work across extremely remote and rural locations and must ensure that very high numbers of children with complex needs can access and remain in school.

Cumulatively, from 2023, the project has directly impacted 12,548 out of school children. The first cohort of 5,000 children have successfully transitioned into government primary schools, while 7,558 more are currently enrolled in a nine-month Accelerated Learning Programme (ALP). They'll take numeracy and literacy exams before they transition to primary schools for the Mainstream Improvement Programme (MSIP) in October 2024. These children are expected to stay in school for at least two years and take annual numeracy and literacy exams to continue measuring their learning. This programme is currently being monitored by KPMG

and we look forward to sharing the results soon.

Since the beginning of the EOF project, we have handled a range of child protection, teenage pregnancy and child trafficking cases. Life in the region is very hard and families live hand-to-mouth with poorly coordinated social and health services. Schools lack basic infrastructure and equipment, and multiple challenges exist to enable children with additional needs back to the classroom. Teacher absenteeism is also a common issue that we have had to address.

## Best Start Early, Accra

Best Start Early aims to improve the participation and learning outcomes of 500 children, including children with disabilities and other special needs in 10 government Early Childhood Education centres in low-income urban areas in Accra.

The project was successfully completed within schedule and budget, and with significant milestones and outcomes. 903 Kindergarten children from 10 pilot schools were reached, exceeding the target of 800 children by 13%. All the children were screened and benefitted from teaching adaptations, individualised learning support and play-based methodology in the classroom to improve their participation and learning outcomes. Out of the 903 children screened, 150 (16.6%) were identified as having various learning challenges and 64 of those children (42.7%) were referred for further assessment. The remaining 86 (57.3%) children were provided with teaching adaptations and individualised learning support. In addition to the above primary target, 578 non-targeted primary school children were reached. All participants further benefited from education on road safety as part of our safe school environment activity.

We also trained 88 educators, comprising 61 teachers, 10 head teachers, nine School Improvement Support Officers (SISOs) and eight Special Education (SpED) and Early Childhood Education (ECE) coordinators to improve their capacity and knowledge on inclusive education, safeguarding, play-based methodology and climate change. We also sensitised and trained 1,206 parents and caregivers to improve their knowledge and understanding of disabilities, inclusive education and parental support.

Furthermore, 20 media personnel were trained to improve their knowledge and understanding of disability and inclusive education. The training formed part of our advocacy campaign to promote effective implementation of inclusive education in Ghana.

Again, mural paintings aimed at promoting an inclusive, safe and positive learning environment were developed in 20 schools – 10 pilot schools and 10 additional schools.

## Inclusive Early Childhood Education, Accra (IECE)

The Inclusive Early Childhood Education (IECE) pilot project was designed to ensure children with disabilities and special educational needs (SEN) were identified and included in mainstream education. The aim was to promote inclusive classrooms and ensure appropriate measures were put in place to improve the participation and learning outcomes of CwDs and SEN.

After a successful pilot in 10 schools in 2021/22, IECE was adopted as a fully-fledged project. The project reached a total of 986 children, well-exceeding its target of 600. All the children were screened and benefitted from teaching adaptations, individualised learning support and play-based methodology in the classroom to improve their participation and learning outcomes. Out of the 986 children screened, 132 (13%) were identified with various learning challenges. Of the 132 children with various difficulties, 37 (28%) were referred for further assessment, while the remaining 95 (72%) were provided with teaching adaptations and individualised learning support. Furthermore, children who needed assistive devices were provided wheelchairs and medicated spectacles to aid in their movement and sight.

We trained 38 educators, comprising 30 teachers and eight Special Education (SpED) and Early Childhood Education (ECE) coordinators to improve their capacity and knowledge on inclusive education, safeguarding and play-based methodology. We also recruited and trained 20 volunteers as Learning Support Assistants (LSAs), who were then deployed to the 10 pilot schools to assist teachers to provide learning support to CwDs and SEN.

Finally, we also sensitised and trained 978 parents and caregivers to improve their knowledge and understanding of disabilities, inclusive education and parental support. All of the above enabled children with a variety of different needs to be able to enter and stay in education, providing a safe space for their full inclusion in society.

## Disability Detect App

By partnering with Entain, Chance for Childhood has been able to adopt new digital practices to identify needs, deliver services, inform practice, disseminate information, and scale up a Pan-African solution with a high social impact for the most marginalised children.

This is a digital tool designed to significantly reduce the time for screening children with various forms of disabilities compared to the use of traditional paper-based processes. As a newly developed tool, the Disability Detect application is set to help our team identify disabilities through a two-week intensive course instead of a three-month observation process. The tool has been tested and is currently available on android and iOS platforms for use by various stakeholders.

## WORKING WITH HOPE FOR CHILDREN

In February 2024, Chance for Childhood was delighted to merge with Hope for Children. Founded in 1994, Hope for Children primarily worked in Sri Lanka, India, Uganda and Kenya. Working with children living in extreme poverty, Hope for Children's mission has always been to provide children with quality education, access to healthcare and providing sustainable incomes for families so children are not relied upon to support their families financially. United by shared values and a common goal, this merger unlocks immense potential for both charities.

Together, we will:

- **Champion equal opportunities:** Reshape the uneven power dynamics within communities, advocating for equitable outcomes for all children.
- **Create Sustainable futures:** Implement sustainable, child-centred interventions, placing communities and partnerships at the heart of decision-making.
- **Amplify Children's voices:** By increasing influence and impact on policy and by presenting a united front, backed by extensive expertise.
- **Maximise resources:** Streamline operations and pool resources, directing more funding directly towards impactful programs and the children who need it most.

Further details of their work can be found in their Annual Report – [Hope for Children Annual Review 22/23 | Hope For Children \(hope-for-children.org\)](https://hope-for-children.org/review-22/23)

Hope for Children predominantly focused their long-term programme work in Uganda:

### Uganda

#### Walk to School project

This long-term project, based in Uganda, started in 2008 and continues to help 188 children gain access to quality education. This will lead to a sustainable transformation in the lives of the community members of Namuwongo slum in Kampala.

#### Literacy and lights project

This three-year project started in January 2024 and aims to support 405 out-of-school children, 285 school-going children and 690 adults to improve literacy and numeracy, attendance and retention, as well as improving both children's and parents' attitudes towards education.

#### Namuwongo Community Project - WELFARE project

This is an ongoing project that directly supports 1,080 under 18-year-olds, and 305 children, 293 youths and young adults and 736 adults indirectly. The project aims to address barriers to access, enhancing quality education, promoting lifelong learning, supporting improved living conditions, economic empowerment, skills development and improved access to quality healthcare in Namuwongo slum.

## **Girls United football project**

This is a three-year project that started in 2022 to directly support 195 girls aged 10-18 (380 siblings aged 2-18 and 136 adults (indirectly)). It uses football as a tool to create change, giving girls living in extreme poverty in Namuwongo a more positive future. The overall goal of the project is to reduce the incidence of teenage pregnancy and HIV infection amongst girls and young women, enabling them to access help and services that protect them from abuse and enable them to complete their education.

## **Trauma & wellness project**

This is a three-year project that started in 2021 which targets 1,080 children and 736 adults. The project seeks to empower the children and their families to take control of their development and ensure that improvements are sustainable through improved mental health, increased resilience, social support, reduced stigma and safe spaces.

## **Women project**

This is an ongoing project targeting 30 women to provide them a safe space and life skills and aims to create a self-sufficient, empowered, and supportive environment for women. The overall goal for these women is economic independence, personal development, and community engagement, through safe spaces, economic empowerment, education and personal development, health and wellbeing, community engagement, and social support and networks.

## **Working with Centre for International Voluntary services (CIVS)**

Under Hope for Children's work with CIVS, Kenya, over 250 children have been supported within an Early Childhood Development Project (ECD). CIVS was also supported until December 2023 with a feeding programme for 274 students from Kolunga Primary School. Sadly, like many others in the region, the school was heavily impacted by climate change and severe floods caused extreme damage to the buildings.

## **TRAINING AND CONSULTANCY**

### **Safeguarding training**

We continue to place safeguarding at the heart of the organisation and all its programmes. As well as continuing to ensure safeguarding is contextually relevant to each partner and programme we deliver through the Safer Spaces area of our strategy, we have built more programmes with safeguarding as a key component. We now have Safer Spaces programmes in Rwanda, Uganda and Kenya. We have also incorporated safeguarding activities in our projects in Ghana.

This year, the following people have taken inclusive safeguarding training:

- 200 teachers in Rwanda
- 18 sectors and district education officials in Rwanda
- 7 staff in Rwanda

- 30 LSAs in Uganda
- 70 teachers and 30 School Management Staff in Uganda
- 195 teachers, and 30 school heads and district education officials in Ghana
- 20 LSAs in Ghana
- 30 Social Support Aides and Officers in Ghana
- 500 Kids Club Members
- 4 staff (1 in UK and 3 in Ghana) and 2 Board members in Ghana

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 inclusive to everyone that may need to access them.

## THE VALUE WE BRING TO OUR PARTNERSHIPS

Partnerships with trusts, foundations and corporate supporters are key to both Chance for Childhood's day-to-day operations and achievement of our longer-term objectives. The flexibility of support from corporate entities provides the charity with both restricted and unrestricted income, and grants from trusts and foundations provides vital security to our projects and enables us to deliver effective interventions that ensures children in marginalised situations can learn, play, grow and thrive.

Grantmakers and corporate partners join Chance for Childhood not only to do something good, but to also help them achieve their own organisational goals. Chance for Childhood's team and impact, therefore, ensure our partnerships are mutually beneficial. We openly communicate with our partners (both formally and informally). This transparent and adaptable approach enables us to benefit from the expertise and experience of our partners, and not just their financial support.

In 2023/24, Theirworld provided support to two of Chance for Childhood's projects. Their mission is to ensure children have "the best start in life" and "a safe place to learn" so they were happy to help us deliver the early childhood education 'Best Start Early' project in Ghana, and 'LEAP Forward', which supports street-connected children and children in conflict with the law in Kisumu, Kenya. Theirworld's support for these projects has helped Chance for Childhood reach almost 2,000 children – getting us even closer to our goal of reaching 150,000 children by 2025.

Vitol Foundation, meanwhile, aims to improve access to quality education. Their invaluable support for Chance for Childhood's EQUAL project in Uganda enabled us to ensure access to an education that is not just quality, but crucially **inclusive**, for 1,366 children in the Kyaka II refugee settlement in 2023-24.

Trusts and foundations only exist to disburse money to philanthropic causes, but corporate entities' primary mission is normally to make a profit. Therefore, the support they give to Chance for Childhood is often more flexible – for example, providing in-kind support, or volunteering. Having a social focus in their corporate mission also means partnerships are mutually beneficial.

Our long-standing partner Thinkmoney has a mission to make financial management as simple as possible for people who need it the most, which aligns with our own work on income-generation for marginalised populations in several projects.

Rockahula Kids' generous annual support reflects a business that aims to give children all the proven benefits of play. Additional value is brought by Chance for Childhood's provision of communications materials for our partners to tell the world about their giving, and in our provision of opportunities for employees to bond through participation in challenge events.

# HOW WE MANAGE OUR AFFAIRS

## GOVERNANCE

Chance for Childhood is governed by a Board of Trustees (see page 2) who are also directors for the purposes of company law. In line with our commitment to shift the power, a third of our Board are African nationals. Board meetings are held at least 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 budget-forecasts. The Finance Committee is chaired by Carole Ramella.

All Trustees must be approved or recommended by the Board before they can be appointed. Trustees retire after a term of three years but may be reappointed. In the event of the company being wound up, members are required to contribute an amount not exceeding £1 each. The company has eight 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 (either 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 Sub-Committee and the Remunerations Sub-Committee.

Our Remuneration and Nominations Committee is chaired by Elizabeth Ntege 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.

We recruited two new Trustees, Derrik Betts and Janine McKelvey, both of whom were born in Africa. 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 in, we have now set up an independent Ghanaian Board of Trustees which reports to our global board.

## MANAGEMENT AND OUR TEAM

In 2023/24, Chance for Childhood employed an average of 58 full and part-time paid staff, equating to 56.9 full-time equivalent posts. 86% of our staff are African nationals working in Africa.

Chance for Childhood continues to be proudly led by a female CEO who has worked for the organisation for 12 years. Our CEO Anna-mai Andrews delivers the organisation's objectives and annual business plan and is appointed by the Board of Trustees.

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 (SMT) reviews the latter regularly to manage the risks and discuss mitigation strategies. The Finance Committee reviews these risks and presents updates to the Board of Trustees. The key risks include:

### **Global Events - conflict in Ukraine and environmental disasters**

The ongoing war in Ukraine and conflict in Gaza and natural disasters (such as the floods in Kenya), negatively impact key unrestricted income streams and present a risk to our fundraising capabilities as public giving is redirected towards the urgency of the humanitarian crises. We are continually monitoring the impact and adapting the strategies of our fundraising campaigns.

### **Being accountable to the children we support**

Safeguarding everyone that interacts with Chance for Childhood remains our biggest priority and features as one of our major risks, due to the complexity of needs and remoteness of the environments in which we work. Our Safeguarding Lead continues to embed established, strong policy, procedure, and practice across Chance for Childhood, our Partners, and our Programmes. We continue to model a more holistic, person-centred approach to safeguarding that focuses on being contextually relevant as well as inclusive and accessible to everyone.

### **Risk of losing donors' trust**

The funding climate for international development charities remains challenging, and there is greater public distrust in this sector than in others. (the British Foreign Policy Group cites that 66% of the British public support foreign aid spending). Increasing our transparency to both donors and beneficiaries would lessen this risk as we enter an increasingly unpredictable funding environment.

### **Safety and security of our staff**

Along with ensuring the safeguarding of the communities with which we work, the safety and well-being of our staff and our partners' teams remain a key concern. We are especially mindful of the wellbeing of our staff and the frontline workers who support children in vulnerable situations every day, whilst working under significant internal and external

pressures. As we continue to experience growth in our programmes, and in line with our commitment to staff and partner teams, we continue our duty of care rolling out our wellbeing plan.

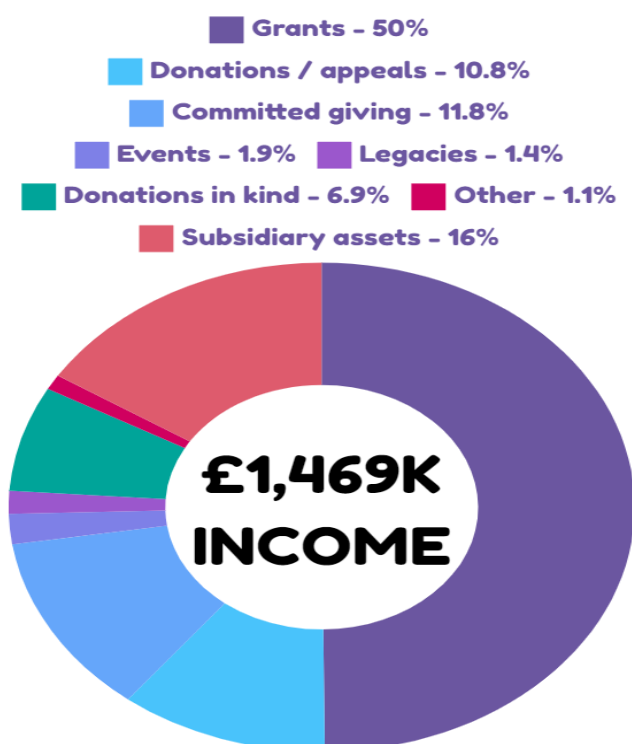
#### **Relationship with community partners**

Chance for Childhood continues to acknowledge the significant impact that our community partnerships play in delivering impact in hard-to-reach communities. The benefit of working with small community partners far outweighs the risk, but it is important to acknowledge significant factors have increased the risk rating of our partner model. The ongoing economic and psychological strain faced by partners through economic downturn can lead to irrational decision-making, so Chance for Childhood has prioritised project visits and the continued strengthening of relationships during the year.

#### **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 Congo, Ghana, Kenya, Rwanda and Uganda. In the UK, we work to inform and raise awareness of the general public about the circumstances 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



Chance for Childhood income for the year was £1,468,522 - a 19% rise on the annualised 2022/23 results.

Aside from the gift of Hope for Children's net assets of £235,183 following our merger, our involvement in bilateral programmes such as the Education Outcomes Fund in Ghana, and UNICEF's projects in Rwanda are the primary reasons for this increase.

Grant income for the year totalled £734,752—a modest increase on last year's total of £717,437. We were honoured to receive grants from funding partners who continue to know and trust our work, including:

- £71,000 from Comic Relief to deliver the final year of our 'Natwe Turashoboye' ('We can also') programme to protect and empower girls through dance in Rwanda
- A grant from Vitol Foundation for our new project providing a quality, inclusive education to 1,200 conflict-affected children in North Kivu, the DRC
- \$90,000 over three years from the Addax & Oryx Foundation for the same project
- £20,000 from a private trust donor for our LEAP Forward project in Kenya

The continuation of our partnership with the Child Protection Division of UNICEF Rwanda was another significant milestone. This partnership provided more than £180,000 of income to support families of children with disabilities.

CHANCE FOR CHILDHOOD

We are privileged to have retained the support of some of our long-term corporate partners. Thinkmoney have generously supported Chance for Childhood's work for more than 15 years, particularly the Nyabihu Deaf School in Rwanda. The fundraising efforts of their team, and monthly payroll giving contributions, provided more than £10,000 in income. We are also immensely grateful to Rockahula Kids, who doubled their annual donation to £10,000, which was vital in helping us to reach our Big Give target.

Our Big Give campaign itself was only possible due to the generosity of a private and loyal donor in providing a £17,500 pledge, for which we are immensely grateful. We are also grateful for the generosity of another private donor who donated £20,000 plus gift aid.

In line with the rest of the sector, we have experienced a drop in our individual giving income over the year. This reflects the impact of the ongoing cost of living crisis and giving being deflected to global emergencies such as the Ukraine war, the earthquakes in Syria and, more recently, the conflict in Gaza.

This drop has been most noticeable in our committed giving where we have seen a 5.5% cancellation rate (as opposed to our usual 3.5%) with supporters giving the cost of living as the main reason for cancelling their gifts. We have taken steps to offset these cancelled gifts by asking supporters to make a small increase in their donations through a direct marketing campaign. We are very grateful to both the supporters who increased their gifts and those who have chosen to decrease their gifts this year instead of cancelling them.

We are also incredibly proud of our London Marathon runners, whose fundraising efforts raised an amazing 112% over our target.

2023/24 has been a year of innovating our digital fundraising offer. We have tested a Back-to-School campaign in which supporters chose items to 'Fill a Backpack', and we had a positive response to selling Christmas baubles in lieu of a donation. These are all areas we can develop and grow over the coming years.

Our supporters are our lifeblood, and we are indebted to all those individuals and organisations who have supported us through donations, events, grants, gifts in kind and sharing our stories with friends and family in 2023/24.

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

As set out by the Chartered 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 a supporter may lack the capacity to make a decision, the Head of Marketing and Communications (and the CEO for larger donations) is consulted and may make a decision not to accept the donation.

## 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 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 that wish to support our work so we can discuss how to make the biggest difference.

To find out more about how you can make a difference in ensuring 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 £1,468,522 for 2023/24 is a significant increase of 19% compared with the normalised results for the 2022/23 period. This reflects the continued income from the GEOP consortium partnership in Ghana and UNICEF Rwanda, from strengthening relationships with our donors (particularly trusts and foundations) and more notably through the gift of Hope for Children's net assets upon becoming a wholly owned subsidiary of Chance for Childhood.

Continued support from established and new individual donors remains strong and, despite the effects of external factors, such as the increases in the cost of living, environmental disasters and global conflicts, donors gave generously to our Big Give campaign at Christmas and through fundraising events during the year.

## RESOURCES EXPENDED

We are pleased to have been able to maintain a high level of resources expended in 2023/24, where 84p of every £1 spent went directly to support the most vulnerable children across Africa (compared to 85p per £1 in 2022/23). This figure excludes any donations in-kind. This is expected to fall in the coming year following new income streams and associated costs from the merger.

## GOING CONCERN

We are of the view that, together with committed and expected income, the charity's cash reserves will enable us to meet our obligations for the next 12 to 18 months. It is on this basis that the charity has been deemed a going concern - a view formed by taking into account the financial aspect of the risks in the Risk Management section of this report.

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

## RESERVES POLICY

We believe that our donors wish for their donations to be used for charitable purposes as soon as possible, given that the children we help often 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 2023/24. This approach 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 continues to shift 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. We have continued to invest in our programme delivery and fundraising capabilities to establish the foundations for lasting, impactful results and opportunities for diverse income streams.

As such, our unrestricted reserves fell by £93,434 in the year - standing at £68,886 as of 31 March 2024 (compared to £162,320 in 2022/23). We end the year with high levels of secured future income which support the reserves policy. As of 31 March 2024, restricted reserves committed to specific projects were £182,789 (£232,714 in 2022/23). A further £183,832 of reserves classified as restricted for the group were held in respect of Hope for Children's unrestricted reserves which are to be spent in line with its objects.

## PLANS FOR THE FUTURE

In 2024/25, we are continuing to focus on our ambitious growth strategy of change for 150,000 children. We are very proud that we are currently on track to meet this target.

To execute our strategy, we will:

- Continue to work in Africa with operational hubs in East Africa (Rwanda) and West Africa (Ghana)
- Strengthen our core team with greater expertise in inclusive education
- 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
- Create a marketing strategy to grow our training and advisory support services
- Deepen partnerships with both government and private sectors to scale our impact in the countries we work
- Launch a new digital product to scale disability detection via mobile device

# 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, and these statements must 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 must:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP)
- Make judgments 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 and signed on its behalf by

**Mirco Bardella**  
**Chair of the Trustees**  
13 September 2024

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

## OPINION

We have audited the financial statements of Chance for Childhood (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 group's and of the parent charitable company's affairs as at 31 March 2024 and of the group's 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 and the Charities Act 2011

## 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 group financial statements section of our report. We are independent of the group and parent 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 group 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 group 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 group 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 group 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.

- 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 group and the parent charitable company and their 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 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company 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 parent 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 group's and the parent 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 group or the parent 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

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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, included obtaining and reviewing supporting documentation, concerning the group'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 group 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 group 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 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. 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)

27 September 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor  
110 Golden Lane, LONDON, EC1Y 0TG

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

# CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(Including an Income and Expenditure account)

				12m Period Ending March 2024	15m Period Ending March 2023
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	£	£	£	£
<b>Income from:</b>					
Donations and legacies	6	488,011	728,497	1,216,508	1,548,612
Income from charitable activities	6	14,537	-	14,537	3,430
Trading income	6	570	-	570	
Income from investments	6	1,200	391	1,591	580
Other income	6	133	-	133	2,767
Net assets of subsidiary on initial consolidation	6	-	235,183	235,183	
<b>Total income</b>		504,451	964,071	1,468,522	1,555,389
<b>Expenditure on:</b>					
Total raising funds	8	272,621	15,824	288,445	258,520
DRC		1,163	2,123	3,286	38,071
Ghana		86,760	342,917	429,677	243,342
Kenya		46,210	86,322	132,532	83,826
Rwanda		103,627	284,530	388,157	620,061
Uganda		85,912	98,448	184,360	185,599
Total charitable activities	8	323,672	814,340	1,138,012	1,170,899
<b>Total expenditure</b>		596,293	830,164	1,426,457	1,429,419
<b>Net income / (expenditure)</b>		(91,842)	133,907	42,065	125,970
Transfers between funds	19	-	-	-	-
Exchange gains/(losses) on regional office activities		(1,592)	-	(1,592)	9,121
<b>Net movement in funds</b>		(93,434)	133,907	40,473	135,091
<b>Reconciliation of funds</b>					
Total funds brought forward	19	162,320	232,714	395,034	259,943
Total funds carried forward	19	68,886	366,621	435,507	395,034

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 MARCH 2024

		<b>Group</b>	<b>Charity</b>	Group & charity
		<b>2024</b>	<b>2024</b>	2023
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>				
Tangible assets	14	6,993	6,763	9,156
<b>Current assets</b>				
Debtors	15	82,386	176,257	178,933
Cash at bank and in hand		416,453	180,585	291,993
Total current assets		498,839	356,842	470,926
<b>Liabilities</b>				
Creditors: amounts falling due within one year	16	(70,325)	(33,713)	(85,048)
Net current assets		428,514	323,129	385,878
Total assets less current liabilities		435,507	329,892	395,034
<b>Total net assets</b>		435,507	329,892	395,034
<b>The funds of the charity</b>				
Unrestricted funds	18, 19	68,886	86,772	162,320
Restricted funds	18, 19	366,621	243,120	232,714
Total charity funds		435,507	329,892	395,034

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

**Mirco Bardella**  
**Chair of the Trustees**  
**13 September 2023**

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

## CONSOLIDATED STATEMENT OF CASH FLOWS

	2024	2023
	<b>Total</b>	Total
	<b>Funds</b>	Funds
	£	£
<b>Cash flows from operating activities:</b>		
<b><i>Net movement in funds</i></b>	42,065	125,970
Adjustments for:		
Depreciation charge	2,962	1,944
Interest received	(1,591)	(580)
Assets of subsidiary on initial consolidation	(235,183)	-
(Increase) / decrease in debtors	104,683	(110,417)
Increase / (decrease) in creditors	(30,773)	45,098
<b>Net cash generated from / (used in) operating activities</b>	<b>(117,837)</b>	<b>62,015</b>
<b>Cash flows from investing activities:</b>		
Interest received	1,591	580
Purchase of fixed assets	(799)	(8,388)
Cash balances of subsidiary on initial consolidation	243,097	-
<b>Net cash generated from / (used in) investing activities</b>	<b>243,889</b>	<b>(7,808)</b>
<b>Change in cash and cash equivalents in the year</b>	<b>126,052</b>	<b>54,207</b>
Cash and cash equivalents at beginning of the year	291,993	228,665
Change in cash and cash equivalents due to exchange rate movements	(1,592)	9,121
<b>Cash and cash equivalents at end of the year</b>	<b>416,453</b>	<b>291,993</b>
<b>Analysis of cash and cash equivalents at end of the year</b>		
Current accounts	416,453	291,993
	<b>416,453</b>	<b>291,993</b>

# 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 3.

## 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.

SORP 2015 stipulates that, 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 until such point at time at which they have a functioning independent Board of Trustees. Ghana met this definition at the end of August 2023 and has been accounted for as a subsidiary from the beginning of September 2023.

These financial statements consolidate the results of the Charity and its wholly owned subsidiaries, Charity-Chance for Childhood Development in Ghana and Hope for Children, on a line-by-line basis. The subsidiaries adopt the same accounting policies as the charity. Transactions and balances between the Charity and its subsidiaries have been eliminated from the consolidated financial statements. Balances between the charity and its subsidiaries are disclosed in the notes of the Charity's balance sheet.

A separate statement of financial activities, or income and expenditure account, for the Charity itself is not presented because the Charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006. A summary of the result for the year is disclosed in Note 4 to the accounts.

The Charity meets the definition of a qualifying entity under FRS102 and has therefore taken advantage of the disclosure exemption in relation to a presentation of a cash flow statement in respect of its separate financial statements, which are presented alongside the consolidated financial statements.

## **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.

## **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 the 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.

Challenge event income is recognised as a donation on receipt as unconditional entitlement is met on receipt.

## **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.

At the balance sheet date, the Charity makes an accrual for challenge events expenditure of the total costs not yet paid for each place booked on future challenges on the basis that these are not recoverable if the places are cancelled.

## **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. SUBSIDIARY UNDERTAKINGS

### Charity-Chance for Childhood Development in Ghana (CfC Ghana)

CfC Ghana (of No. 12 Abetam Close - Lane Dwaah Street, Adenta - Accra, Ghana) is a registered non-governmental organisation in Ghana (Registration no. CG123952019). It is audited locally and files appropriate returns within Ghana. It has had a functioning independent Board of Trustees since the end of August 2023 and has been accounted for as a subsidiary from the beginning of September 2023; previously it was accounted for as a branch office.

A summary of the results of the subsidiary for the seven-month period of September 2023 to March 2024 included in the Consolidated Statement of Financial Activities is shown below:

	£
Income	91,178
Expenditure	(189,687)
<b>Net expenditure</b>	<b>(98,509)</b>

A summary of the CfC Ghana position as at 31 March 2024 is as follows:

	£
Debtors & prepayments	3,497
Cash at bank and in hand	15,588
Creditors & accruals	(17,961)
<b>Total net assets</b>	<b>1,124</b>
<b>Represented by:</b>	
Restricted funds	1,124
<b>Total charity funds</b>	<b>1,124</b>

## Hope For Children

Hope For Children (of 48 High Street, Hemel Hempstead, Hertfordshire, HP1 3AF) became a wholly owned subsidiary of Chance for Childhood on 29th February 2024 for nil consideration. Its net assets at that date were £235,183 and have been accounted for as a gift to the Group and included in Group income.

Hope For Children is registered in England & Wales and is a company limited by guarantee no. 09553484 and a registered charity no. 1161729.

The net assets of Hope For Children on acquisition were:

	£
Debtors & prepayments	8,136
Cash at bank and in hand	243,097
Creditors & accruals	(16,050)
<b>Total net assets</b>	<b>235,183</b>

### Represented by:

Restricted funds	29,028
Unrestricted funds	206,155
<b>Total charity funds</b>	<b>235,183</b>

A summary of the results of the subsidiary for the month of March 2024 included in the Consolidated Statement of Financial Activities is shown below:

	£
Income	36,948
Expenditure	(68,006)
<b>Net expenditure</b>	<b>(31,058)</b>

A summary of the Hope For Children position as at 31 March 2024 is as follows:

	£
Debtors & prepayments	7,811
Cash at bank and in hand	220,283
Creditors & accruals	(22,667)
<b>Total net assets</b>	<b>205,427</b>

### Represented by:

Restricted funds	20,293
Unrestricted funds	185,134
<b>Total charity funds</b>	<b>205,427</b>

The Objects of the Charity and Hope For Children are similar but not identical and the unrestricted funds of Hope For Children are accounted for as restricted funds in the Group accounts as their use will be governed by the objectives of Hope For Children. All the above income and expenditure has been accounted for as restricted funds in the Group accounts.

## Hope For Children International Limited

Hope For Children International Limited (of Plot 3425, Block 244, Kisugu-Muyenga, P.O Box 25824, Kampala, Uganda) is a registered non-governmental organisation in Uganda (Registration no. S.5914/8487). It is audited locally and files appropriate returns within Uganda. Hope For Children International Limited is a wholly controlled subsidiary of Hope For Children. The Trustees have opted not to prepare consolidated accounts on the basis of immateriality, in application of statutory instrument 2008/629 regulation 19. In the nine-month period to 31 March 2024, the subsidiary made a surplus of £48,148. On 31 March 2024, Hope For Children International Limited had tangible fixed assets of £4,593, current assets of £48,071 and current liabilities of £837, resulting in net assets of £51,827.

## 4. PARENT CHARITY

The parent charity's gross income and the results for the year are disclosed as follows:

	12m period ended 2024	15m period ended 2023
	£	£
Income	1,105,213	1,555,389
Net movement in funds	(65,142)	135,091

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

		Unrestricted Funds	Restricted Funds	15m period ended 2023 Total Funds
	Note	£	£	£
<b>Income from:</b>				
Donations and legacies	6	707,633	840,979	<b>1,548,612</b>
Income from charitable activities	6	3,430	-	<b>3,430</b>
Income from investments	6	580	-	<b>580</b>
Other income	6	2,767	-	<b>2,767</b>
<b>Total income</b>		<b>714,410</b>	<b>840,979</b>	<b>1,555,389</b>
<b>Expenditure on:</b>				
Total raising funds	8	258,355	165	<b>258,520</b>
DRC		13,169	24,902	<b>38,071</b>
Ghana		64,534	178,808	<b>243,342</b>
Kenya		33,235	50,591	<b>83,826</b>
Rwanda		182,265	437,796	<b>620,061</b>

Uganda		63,707	121,892	<b>185,599</b>
Total charitable activities	8	356,910	813,989	<b>1,170,899</b>
<b>Total expenditure</b>		615,265	814,154	<b>1,429,419</b>
<b>Net income / (expenditure)</b>		99,145	26,825	<b>125,970</b>
Transfers between funds	19	(50,826)	50,826	-
Exchange losses on regional office activities		9,121	-	9,121
<b>Net movement in funds</b>		57,440	77,651	<b>135,091</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	19	104,880	155,063	<b>259,943</b>
Total funds carried forward	19	162,320	232,714	<b>395,034</b>

## 6. INCOME

	Unrestricted Funds	Restricted Funds	12m Period Ending 2024 Total Funds	Unrestricted Funds	Restricted Funds	15m Period Ending 2023 Total Funds
	£	£	£	£	£	£
<b>Donations and legacies</b>						
Grants	51,555	683,197	<b>734,752</b>	57,496	659,941	717,437
Donations & appeals	144,186	14,323	<b>158,509</b>	287,370	180,009	467,379
Committed giving	169,059	4,292	<b>173,351</b>	229,742	989	230,731
Event fundraising	19,948	7,697	<b>27,645</b>	31,855	40	31,895
Legacies	2,112	18,988	<b>21,100</b>	45,169	-	45,169
Donations in kind (note 7)	101,151	-	<b>101,151</b>	56,001	-	56,001
	488,011	728,497	<b>1,216,508</b>	707,633	840,979	1,548,612
<b>Income from charitable activities</b>						
Consultancy fees	14,537	-	<b>14,537</b>	3,430	-	3,430
<b>Trading income</b>	570	-	<b>570</b>			
<b>Income from investments</b>						
Interest receivable	1,200	391	<b>1,591</b>	580	-	580
<b>Other income</b>						
Insurance settlement	133	-	<b>133</b>	2,767	-	2,767

Assets of subsidiary on initial consolidation	-	235,183	<b>235,183</b>			
	<b>504,451</b>	<b>964,071</b>	<b>1,468,522</b>	714,410	840,979	1,555,389

## 7. DONATIONS IN KIND

During 2023/24 the Group received professional advice and marketing support from the following organisations on a "pro-bono" basis: Canva, Google, BT.

## 8. EXPENDITURE

	Activities delivered directly					Year Ending 2024 Total	15m Period Ending 2023 Total
	Activities delivered through grants (note 9)	Staff costs (note 10)	Other direct costs	Allocation of programme support costs (note 11)	Allocation of management & admin costs (note 11)		
	£	£	£	£	£	£	£
<b>Raising funds</b>	-	120,711	126,085	-	41,649	288,445	258,520
<b>Charitable activities</b>							
DRC	2,093	529	-	29	635	3,286	38,071
Ghana	8,808	225,470	146,864	1,335	47,200	429,677	243,342
Kenya	75,328	31,090	1,695	1,065	23,354	132,532	83,826
Rwanda	39,317	148,258	140,896	5,045	54,641	388,157	620,061
Uganda	75,077	44,929	22,310	12,516	29,528	184,360	185,599
	<b>200,623</b>	<b>450,276</b>	<b>311,765</b>	<b>19,990</b>	<b>155,358</b>	<b>1,138,012</b>	<b>1,170,899</b>
<b>Support costs</b>	-	125,356	91,641	(19,990)	(197,007)	-	-
<b>Total expenditure</b>	<b>200,623</b>	<b>696,343</b>	<b>529,491</b>	<b>-</b>	<b>-</b>	<b>1,426,457</b>	<b>1,429,419</b>

### Detailed comparatives for 15m period ending March 2023

	Activities delivered directly			Allocation of programme support costs (note 9)	Allocation of management & admin costs (note 9)	15m Period Ending 2023 Total
	Activities delivered through grants (note 7)	Staff costs (note 8)	Other direct costs			
	£	£	£	£	£	£
<b>Raising funds</b>	-	122,828	97,491	-	38,201	258,520
<b>Charitable Activities</b>						
DRC	20,064	9,038	2,243	1,594	5,132	38,071
Ghana	24,370	107,234	80,601	6,986	24,151	243,342
Kenya	44,069	22,688	3,203	2,990	10,876	83,826
Rwanda	82,236	224,505	226,631	15,627	71,062	620,061
Uganda	43,145	60,521	46,586	14,702	20,645	185,599
	<b>213,884</b>	<b>423,986</b>	<b>359,264</b>	<b>41,899</b>	<b>131,866</b>	<b>1,170,899</b>
<b>Support costs</b>	-	129,664	82,302	(41,899)	(170,067)	-
<b>Total expenditure</b>	<b>213,884</b>	<b>676,478</b>	<b>539,057</b>	<b>-</b>	<b>-</b>	<b>1,429,419</b>

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

	12m Period Ending 2024	15m Period Ending 2023
	£	£
<b>Democratic Republic of Congo</b>		
Children's Voice	2,093	20,064
<b>Ghana</b>		
SABRE Education	8,808	6,971
Street Girls' Aid	-	11,499
<b>Kenya</b>		
Glad's House Kenya	5,000	12,865
KUAP	70,328	31,204
<b>Rwanda</b>		
Empowering Children with Disabilities	25,979	60,640
MindLeaps	13,338	21,596
<b>Uganda</b>		
African Women and Youth Action for Development	25,126	41,176
EmbraceKulture	4,818	7,869
Hope for Children International	45,133	-
<b>Total Grants</b>	<b>200,623</b>	<b>213,884</b>

## 10. STAFF COSTS

	Unrestricted Funds	Restricted Funds	12m Period Ending 2024 Total Funds	Unrestricted Funds	Restricted Funds	15m Period Ending 2023 Total Funds
	£	£	£	£	£	£
Salaries	297,369	299,207	596,576	352,861	205,661	558,522
Employer's social security costs	12,598	12,392	24,990	21,902	12,765	34,667
Employer's pension contributions to defined contribution pension schemes	19,850	18,918	38,768	18,988	11,067	30,055
Consultancy costs	15,761	1,192	16,953	18,159	19,019	37,178
Recruitment costs	14,052	-	14,052	8,497	-	8,497
Travel, training and other employment costs	4,963	41	5,004	7,559	-	7,559
	<b>364,593</b>	<b>331,750</b>	<b>696,343</b>	<b>427,966</b>	<b>248,512</b>	<b>676,478</b>

The average headcount in the 2024 year was 58 staff (compared to 22 staff in 2023) and the average number of full-time equivalent employees analysed by function was:

	2024	2023
Raising funds	3.0	2.2
Charitable activities	51.7	15.4
Support	2.2	2.7
	<b>56.9</b>	<b>20.3</b>

There were no employees with total employee benefits above £60,000 in this period or the preceding year.

The Senior Management Team received £323,157 in emoluments in the year (2023 15-month period: £335,807).

## 11. SUPPORT COSTS

	12m Period Ending 2024	15m Period Ending 2023
	£	£
<b>Programme support costs</b>		
Monitoring, evaluation & learning	1,036	8,475
Advocacy	805	25,212
Regional office support costs	18,149	8,212
	<u>19,990</u>	<u>41,899</u>
<b>Management &amp; administration costs</b>		
Support staff time	76,612	88,909
UK office support costs	31,257	25,176
Governance (including staff time)	89,138	55,982
	<u>197,007</u>	<u>170,067</u>
<b>Total support costs</b>	<b><u>216,997</u></b>	<b><u>211,966</u></b>
Unrestricted	207,748	206,441
Restricted	9,249	5,525
	<b><u>216,997</u></b>	<b><u>211,966</u></b>

Governance costs include £13,680 fees in respect of the audit of these financial statements (2023: £11,100).

## 12. 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.

## 13. 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 £7,598 (2023: £7,933) was donated by Trustees and Senior Management Team and their close families.

Chance for Childhood provided the services of its Senior Management Team to Hope for Children for a fee under a contract entered into on 1 November 2023. Services totalling £13,720 were provided before Hope for Children became a subsidiary and a further £4,606 in March 2024.

## 14. TANGIBLE ASSETS

	Group	Charity
Computer & office equipment	<b>2024</b>	<b>2024</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
At beginning of year	20,892	20,301
Additions	799	799
Retirements	-	-
At end of year	21,691	21,100
<b>Depreciation</b>		
At beginning of year	11,736	11,572
Charge for year	2,962	2,765
On retirements	-	-
At end of year	14,698	14,337
Net book value at end of year	<b>6,993</b>	<b>6,763</b>
Net book value at beginning of year	9,156	8,729

All of the above assets are used for charitable purposes.

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

	Group	Charity	Group and Charity
	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Prepayments and accrued income	80,423	70,022	172,996
Amounts due from subsidiaries	-	104,949	-
Other Debtors	1,963	1,286	5,937
	<b>82,386</b>	<b>176,257</b>	<b>178,933</b>

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

	Group	Charity	Group and Charity
	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Trade creditors	13,672	3,736	21,254
Taxation and social security	12,018	7,110	10,002
Accruals for grants payable	1,164	-	-
Other accruals	43,362	22,867	49,775
Other creditors	109	-	4,017
	<b>70,325</b>	<b>33,713</b>	<b>85,048</b>

## 17. OPERATING LEASE AND LEASE COMMENTS

<b>Resources expended include payments under operating leases as follows:</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024 Total Funds</b>	<b>2023 Total Funds</b>
	£	£	£	£
Property	12,293	4,121	16,414	7,547
<b>Total future minimum lease payments under non-cancellable operating leases:</b>		<b>Group</b>	<b>Charity</b>	<b>Group and Charity</b>
<b>All property related</b>		<b>2024</b>	<b>2024</b>	<b>2023</b>
		£	£	£
<b>Total payments due:</b>				
Within one year		3,562	3,033	9,155
Between two to five years		-	-	-
After five years		-	-	-
		3,562	3,033	9,155

## 18. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024 Total Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023 Total Funds</b>
	£	£	£	£	£	£
Tangible fixed assets	6,993	-	<b>6,993</b>	9,156	-	9,156
Current assets	102,598	396,241	<b>498,839</b>	196,704	274,222	470,926
Current liabilities	(40,705)	(29,620)	<b>(70,325)</b>	(43,540)	(41,508)	(85,048)
	<b>68,886</b>	<b>366,621</b>	<b>435,507</b>	162,320	232,714	395,034

## 19. ANALYSIS OF NET MOVEMENT IN FUNDS

	Balance at 1/4/2023	Income	Expenditure	Transfers	Funds at 31/03/2024
	£	£	£	£	£
<b>Unrestricted funds</b>	162,320	504,451	(597,885)	-	68,886
<b>Restricted funds</b>					
Democratic Republic of Congo	-	19,970	(2,093)	-	17,877
Ghana - Best Start Early	24,568	43,094	(61,353)	-	6,309
Ghana - Disability Screening Toolkit	67,768	-	(57,263)	-	10,505
Ghana - Education Outcome Fund	32,580	177,919	(202,810)	-	7,689
Ghana – Inclusive Education	13,238	12,762	(19,275)	-	6,725
Ghana - Other projects	54	14	-	-	68
Kenya - Glad's House Kenya	1,695	243	(1,815)	-	123
Kenya - LEAP	1,128	82,284	(83,412)	-	-
Rwanda -					
Natwe Turashoboye ('We can also')	29,803	64,042	(82,575)	-	11,270
Rwanda – UNICEF Partnership	52,834	180,745	(188,637)	-	44,942
Rwanda - Other projects	6,285	8,485	(10,255)	-	4,515
Uganda - H4C	-	33,101	(12,808)	-	20,293
Uganda – Inclusive Education	419	51,529	(51,662)	-	286
Uganda - Partner capacity building	-	50,772	-	-	50,772
Uganda – Other projects	-	81	-	-	81
Unrestricted reserves transferred from Hope for Children	-	239,030	(55,198)	-	183,832
Other funds	2,342	-	(1,008)	-	1,334
	232,714	964,071	(850,164)	-	366,621
<b>Total funds</b>	<b>395,034</b>	<b>1,468,522</b>	<b>(1,428,049)</b>	<b>-</b>	<b>435,507</b>

Material restricted funds are as follows:

**DRC** - An inclusive education project in the North Kivu region of the Democratic Republic of Congo (DRC), in direct response to the unmet education needs of war-affected children in the region.

**Ghana - Best Start Early:** Building capacity of teachers to embed inclusive practices, play-based methodologies and positive behaviour management in their ECE classrooms.

**Ghana - Disability Screening Toolkit:** Development of a unique creative non-medical screening toolkit to detect disabilities and development delays amongst pre-school children in Africa.

**Ghana - Education Outcome Fund:** Re-integration and retention of out of school children in schools.

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

**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 (2021).

**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 for the Deaf and economic empowerment of families of children with severe disabilities through pig farming.

**Uganda - Hope for Children:** Various projects servicing the needs of the Namuwongo community, Kampala.

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

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

**Uganda - Partner capacity building:** Funding partner capacity and resilience building.

**Unrestricted reserves of Hope for Children:** See Note 3.

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

Charity	Balance at 1/4/2023	Income	Expenditure	Transfers	Funds at 31/03/2024
	£	£	£	£	£
<b>Unrestricted funds</b>	162,320	504,451	(579,999)	-	86,772
<b>Restricted funds</b>					
Democratic Republic of Congo	-	19,970	(2,093)	-	17,877
Ghana - Best Start Early	24,568	43,094	(26,058)	-	41,604
Ghana - Disability Screening Toolkit	67,768	-	(49,113)	-	18,655
Ghana - Education Outcome Fund	32,580	86,741	(84,090)	-	35,231
Ghana – Inclusive Education	13,238	12,762	(9,642)	-	16,358
Ghana - Other projects	54	14	-	-	68
Kenya - Glad's House Kenya	1,695	243	(1,815)	-	123
Kenya - LEAP	1,128	82,284	(83,412)	-	-
Rwanda - Natwe Turashoboye ('We can also')	29,803	64,042	(82,571)	-	11,274
Rwanda – UNICEF Partnership	52,834	180,745	(188,637)	-	44,942
Rwanda - Other projects	6,285	8,485	(10,255)	-	4,515
Uganda – Inclusive Education	419	51,529	(51,662)	-	286
Uganda - Partner capacity building	-	50,772	-	-	50,772
Uganda – Other projects	-	81	-	-	81
Other funds	2,342	-	(1,008)	-	1,334
	232,714	600,762	(590,356)	-	243,120
<b>Total funds</b>	<b>395,034</b>	<b>1,105,213</b>	<b>(1,170,355)</b>	<b>-</b>	<b>329,892</b>

Group and Charity – previous period	Balance at 1/1/2022 £	Income £	Expenditure £	Transfers £	Funds at 31/03/2023 £
<b>Unrestricted funds</b>	104,880	714,410	(606,144)	(50,826)	162,320
<b>Restricted funds</b>					
Democratic Republic of Congo	8,486	2,364	(22,905)	12,055	-
Ghana - Best Start Early	-	41,055	(16,487)	-	24,568
Ghana - Disability Screening Toolkit	-	82,949	(15,181)	-	67,768
Ghana - Education Outcome Fund	-	103,369	(70,789)	-	32,580
Ghana – Inclusive Education	14,600	33,750	(55,465)	20,353	13,238
Ghana – Young Mothers Support Centre	11,499	-	(11,499)	-	-
Ghana - Other projects	129	-	(75)	-	54
Kenya - Glad's House Kenya	385	8,554	(7,244)	-	1,695
Kenya - LEAP	12,816	31,658	(43,346)	-	1,128
Rwanda Natwe Turashoboye ('We can also')	24,263	24,263	113,619	(108,079)	-
Rwanda - UNICEF Partnership	16,058	16,058	314,027	(277,251)	-
Rwanda - Other projects	20,757	20,757	31,595	(52,427)	6,360
Uganda - Humanitarian	8,976	11,750	(25,791)	5484	419
Uganda - Inclusive education	32,678	62,047	(105,178)	10,453	-
Uganda - Other projects	1,659	403	(2,062)	-	-
Other funds	2,757	3,839	(375)	(3,879)	2,342
	155,063	840,979	(814,154)	50,826	232,714
<b>Total funds</b>	<b>259,943</b>	<b>1,555,389</b>	<b>(1,420,298)</b>	<b>-</b>	<b>395,034</b>

## 20. 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!**

African Women and Youth Action for Development - (AWYAD)

Charter for Change Ugandan Chapter -C4C

Education In Emergency Committee Ugandan Chapter – (EIE)

Embrace Kulture - (EK)

Finn Church Aid

Kyambogo University

Ministry of Education Uganda - (MoE)

The National Curriculum Development Center Uganda - (NCDC)

Office of the Prime Minister Uganda (OPM)

Young African Refugees for Integral Development - (YARID)

Funders (£25k+):

Vitol Foundation

Comic Relief

Theirworld

Educational Opportunities Foundation (previously British and Foreign School Society)

CAF

UNICEF

Entain Foundation