

The Chair
Network for Africa
14 St Marys Street
Stamford
Lincs.
PE9 2DF



**STEPHENSON
SMART**
CHARTERED ACCOUNTANTS

PL/NET01/JS

Date: 1 July 2021

Dear Sirs

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Commerce Road
Lynchwood
Peterborough PE2 6LR
(01733) 343275
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**Matters arising from the Audit of the Charity's Accounts
for the year ending 31 December 2020**

We have completed our audit of the Charity's financial statements for the year ending 31 December 2020.

Our primary role as external auditors is to report on the financial statements and to carry out such examination of the statements, the underlying records and control systems as is necessary to enable us to express an opinion on the financial statements. Our audit work was planned to detect any misstatements that might be material in the context of the financial statements.

Our audit approach is based primarily upon substantive procedures involving the direct verification of balances and transactions, including the application of substantive analytical procedures where appropriate. We do not carry out a detailed evaluation of the system of internal control since we do not consider that this would be a sufficient source of audit evidence. We do however carry out an overview of the systems and controls, including an assessment of the overall and fraud risk, and the risk of material misstatement in the financial statements.

In addition to expressing an opinion on the financial statements we are also required to report on:

- material weaknesses in accounting and internal control systems identified during the course of the audit;
- inappropriate accounting policies and practices;
- non-compliance with legislation, accounting standards and other regulations; and
- any other relevant and material matters relating to the audit.

Our audit procedures are designed to support our audit opinion and cannot be expected to identify all weaknesses or inefficiencies in your systems or working practices. This report is not intended to cover every matter which came to our attention. We do not accept responsibility for any reliance that third parties may place on it.

Independence and objectivity

We have considered the factors which may have an effect on this firm's independence and the objectivity of the assignment partner, quality control partner and the audit staff and ensured that appropriate safeguards are in place.

In our professional judgement this firm is independent within the meaning of the regulatory and professional requirements, including the APB Ethical Standards, and the objectivity of the partners and audit team is not impaired.

Internal controls assurance

We are pleased to report that, in our opinion, adequate controls exist and were operating throughout the year and there were no significant weaknesses or deficiencies in the structure or operation of the accounting systems or internal controls.

However we would bring to your attention the following that you may wish to review:

Partners: CMWies Pk The Plimpton Pk H Biddowles ACN 606 108 01518 ACN 606 108 01518 ACN 606 108 01518
Senior Associates: AGC Biddowles ACN 606 108 01518 ACN 606 108 01518 ACN 606 108 01518
Associates: J. Biddowles ACN 606 108 01518 ACN 606 108 01518 ACN 606 108 01518
Solicitors: J. Biddowles ACN 606 108 01518 ACN 606 108 01518 ACN 606 108 01518



Accounting policies, accounting standards and relevant legislation

The board of trustees are responsible for selecting accounting policies which are the most appropriate to the Charity's circumstances in order for the financial statements to give a true and fair view and for ensuring that the Charity complies with relevant legislation, accounting standards and other regulations. Our responsibility is to report to you whether the financial statements give a true and fair view and are properly prepared in accordance with relevant legislation. This includes an assessment of whether the accounting policies are appropriate, consistently applied and adequately disclosed.

During the course of our audit the accounting policies for material items were reviewed and discussed with senior management. We consider that these policies are appropriate, consistently applied and adequately disclosed.

We also confirm that the financial statements have been prepared in accordance with applicable legislation, the Statement of Recommended Practice, accounting standards and generally accepted accounting practice.

Adjusted and unadjusted audit differences

There were no material adjustments required to be made to the financial statements as a result of our audit work.

Unadjusted misstatements:

There were no unadjusted misstatements, other than those that are trivial. These have been disclosed to the trustees and are included in the appendix to the letter of representation from the trustees.

Auditor's report

There are no expected modifications to our audit report for the year ended 31 December 2020.

We would like to take this opportunity to thank Annabel and staff for their assistance during the course of our audit.

Yours faithfully



Mrs Paula Lawson
Senior Statutory Auditor
Stephenson Smart & Co

Charity Registration No. 1120932

Company Registration No. 06317689 (England and Wales)

NETWORK FOR AFRICA
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

NETWORK FOR AFRICA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Russell F Critien R Tinsley D Gye J Hogwood H Walters	(Appointed 17 March 2021)
Charity number	1120932	
Company number	06317689	
Principal address	14 St Mary's Street Stamford Lincolnshire PE9 2DF	
Registered office	14 St Mary's Street Stamford Lincolnshire PE9 2DF	
Auditor	Stephenson Smart & Co 36 Tyndall Court Commerce Road Lynch Wood Peterborough PE2 6LR	
Bankers	HSBC 94 Kensington High Street London W8 4SH	
Solicitors	Bates, Wells and Braithwaite 10 Queen Street Place London EC4R 1BE	

NETWORK FOR AFRICA

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NETWORK FOR AFRICA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

N4A works with communities in the aftermath of conflict and genocide. We help the survivors of African conflicts who have been left behind after the fighting stops and the humanitarian aid moves on. We provide training for these survivors in specialised trauma counselling so they can tackle the long-term psychological consequences that often block their communities' recovery. We equip community leaders with the skills to identify those in need and challenge the stigma attached to trauma, depression and mental illness. We listen to what these communities tell us they need, so we can offer appropriate and sustainable support. We currently have projects in northern Uganda, Rwanda and Sierra Leone.

The trustees of the charity have given due regard and adhere to the Charity Commission's guidance on public benefit.

SUMMARY AND REVIEW OF 2020

Mental health affects everyone with around 13% of the global population suffering from some kind of mental disorder (Institute for Health Metrics Evaluation 2017). In areas affected by conflict, this increases to 1 in 5 people (United Nations, 2019). The long-term impact of this on communities can be devastating. In Rwanda, communities survived the unspeakable horrors of the genocide. In Sierra Leone, people endured the trauma of the 11-year civil war, closely followed by the Ebola epidemic. And in northern Uganda, they lived through the brutal 21-year civil war. The legacy of conflict and genocide, coupled with extreme poverty, has had a profound impact on people's mental health, leaving millions living with conditions such as depression, anxiety or post-traumatic stress disorder (PTSD).

Mental health and poverty exist in a vicious cycle – poor housing, financial insecurity, shame, and poor physical health because of poor nutrition all increase the risk of developing mental illness or worsening existing conditions (WHO, 2012). For example, PTSD can cause emotional paralysis, rendering people incapable of functioning and unable to work. In our recent survey of 50 genocide survivors in Rwanda, 88% of people felt that their mental health negatively impacted on their ability to work and generate an income, 76% had felt panic or terror and 50% had thought about taking their own life in the last week. The impact of mental ill-health extends beyond those living with mental illness. Family members mostly take on the role of caregivers, with women and girls predominantly shouldering the burden, hindering their ability to earn an income and go to school (International Labour Organisation, 2018). In our recent survey of people with mental disorders/epilepsy and caregivers in Sierra Leone, 97% had experienced times in the past month when they had been unable to buy enough food for themselves or their families. Stigma is also a major issue – with mental illness often viewed as something the person has brought upon themselves, or as a result of supernatural activity (BJPsych International, 2019). This leads to discrimination and social exclusion of people with mental illness, as well as discouraging them from seeking treatment. On top of all of this, the Covid-19 pandemic is now exacerbating the issues facing these already extremely vulnerable communities – both economic and social, as well as health-related - with considerable consequences for people's mental health.

Despite the huge need for mental health support in these countries, people have minimal access to care. Mental health provision is severely limited due to the lack of trained professionals and small budgets for mental health services. In the African region overall, the mental health workforce is lower than in any other region, with 0.9 professionals per 100,000 people, compared to a global average of 9 per 100,000 (The Lancet, 2018). In Sierra Leone, for example, there is just one state psychiatric hospital (where until 2018 people were kept in chains), three psychiatrists (one is semi-retired), one clinical psychologist (in private practice), and 21 mental health nurses. As a result, almost 99% of people with mental illness go untreated. The situation is similar in Rwanda and Uganda. While the Covid-19 pandemic itself may have been less widespread in sub-Saharan Africa than in some regions, it has caused people to avoid health centres in many places out of fear.

NETWORK FOR AFRICA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 DECEMBER 2020***

Only 21% of African countries have recent mental health policies compared to a global average of 40% (Mental Health Innovation Network, 2019). While mental health is on governments' agendas in the countries where we work, and some advances have been made (e.g. Rwanda's 2018 strategic plan for health which set ambitious targets for expanding mental health care services), resources are limited and progress is slow. Addressing trauma and depression is crucial if communities are to start rebuilding, especially in light of Covid-19 and its likely impact on community mental health.

There is a clear link between conflict, mental health and poverty. Poverty increases the risk of developing mental illness or of worsening existing conditions (WHO, 2012). Households in conflict zones are more likely to be poor than those in non-conflict affected areas (Mercier et al 2020). These issues are not limited to the three countries N4A works in. 41 out of 46 sub-Saharan African nations experienced conflict between 1989-2019 (Petersson et al 2020), leading to 29 million people who are currently forcibly displaced in Africa, of whom 21 million are internally displaced (ACSS 2020).

2020 brought the Covid-19 pandemic, yet so far, the countries where Network for Africa has its mental health projects have averted widespread tragedy. Sierra Leone and Uganda learned much during the Ebola epidemics they experienced: they were quick to close their borders and implement response systems. Rwanda, Sierra Leone and Uganda have networks of community health workers, usually volunteers embedded in their local communities who are the messengers of important public health information. Public hand washing facilities were set up everywhere, wearing masks was mandatory, curfews were imposed, travel between districts was banned - all within days of the WHO declaring Covid-19 a pandemic. Impressive stuff and so far, so good.

Bearing in mind the constraints imposed by the pandemic, our project partners have managed remarkably well, showing agility in adapting their work accordingly. Yet, working in post-conflict countries brings particular issues. Emergencies of any description can cause flashbacks. And for people who have anxiety, depression or more serious mental health issues, the impact can be more severe. The sense of isolation from losing your support network is hard; the impact on poverty when you are a 'day trader' living hand to mouth day to day, unable to sell your vegetables in the street; and the fear of catching Covid-19 can be paralysing. Knowing this, our partners set up telephone counselling services; held mental health clinics daily instead of monthly so that people could still be treated without breaking social distancing rules; even the counselling and self-help groups managed to continue their monthly group savings. We are proud to share their achievements in 2020 below.

NETWORK FOR AFRICA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

RWANDA

Our implementing partner in Rwanda in 2020 was Survivors Fund (SURF). SURF was founded by Mary Kayitesi Blewitt OBE in 1997. It supports survivors of the 1994 genocide against the Tutsi in Rwanda through local partner organisations established and managed by survivors themselves, including AVEGA (Association of Widows of the Genocide) and AERG (National Student's Association of Genocide Survivors). SURF delivers technical support including capacity-building and monitoring and evaluation to these local partner organisations to deliver projects ranging from healthcare to housebuilding, education to entrepreneurship. SURF is a UK registered charity, managed and run out of its head office in Kigali, Rwanda.

In 2020, we supported a further 263 young genocide survivors through our group counselling programme. They were divided into 12 groups and met twice a month, supported by two peer support counsellors per group who were selected by the group members. These peer support counsellors provided a vital role moderating sessions and referring any participants who needed extra support for individual counselling. By the end of the year, most participants felt positively about their future, whereas at the start they had little hope. Their isolation has reduced, and their self-esteem has increased. They are now able to cope when things go wrong, using the coping techniques they have been taught, dealing with trauma and its symptoms. Government officials have remarked on the impact of the work, citing peace building and reconciliation, an unintended consequence. In addition to receiving support, the participants and peer support counsellors undertook charitable activities to benefit their local communities. This included visiting elderly people and helping them with household activities that they find difficult to do. This has given the participants confidence and some have even become advocates for elderly people living alone to the local leaders. Furthermore, 15 participants took part in a unity and reconciliation programme where they pardoned genocide perpetrators who had killed members of their families. This was conducted in collaboration with Never Again Rwanda, which helps perpetrators reintegrate into society on completion of their prison sentences.

The impact of the support has been clear. Participants' progress has been impressive – the information and education provided has helped them understand their mental health issues and build their resilience. At the end of the year the number of participants reporting 'good' health had significantly increased from 2% at the start of the year to 48% at the end. 46% had not had feelings of anxiety in the past week compared with 4% at the start. Furthermore, 64% also felt that their mental health was no longer preventing them from doing things that other people do, and only 4% felt that their mental health issues affected their ability to engage in income generating activities compared to 88% at the project start. An impressive 98% of participants felt optimistic about their future, and the majority now meet with members of their peer counselling groups outside of the counselling sessions, having formed friendships and support networks.

There were some challenges too during 2020. These included Covid-19 impacting the delivery of the project – the counsellors and Peer Support Counsellors switched to telephone counselling to comply with social distancing regulations, but the participants definitely preferred in-person counselling. The pandemic also exacerbated participants' mental health and poverty. With families stuck at home together, there was an increase in family conflict, conflict that may also be symptomatic of living with trauma. The project counsellors helped these families with resolving their issues. The lockdown was in place during Genocide Memorial Week in April, which was very hard for the participants. There is always an increase in trauma symptoms, but without the person-to-person support, it made it even harder.

The project has been so successful and meets such a clear need (evidenced by the fact that we currently have a waiting list of 70 young people) that we would like to continue to replicate it year on year until we have reached as many people as possible. We feel it is a simple model that brings real and sustainable change to so many people. Looking ahead, we are fundraising for free childcare for the many young mothers on the programme (in 2020, 47 young mothers attended with small children, hindering their ability to fully participate, and distracting other participants). Free childcare for young children will remove this barrier to women fully participating. We are also fundraising so that we can offer entrepreneurship training and the start-up costs for income generating activities for participants to set up their own small businesses.

In my life I was always hopeless, always sad and tried to take my own life after giving birth. After participating in group counselling with others my mind-set changed. I learnt more; now it is like starting a new life with my child. Project beneficiary, Rwanda

NETWORK FOR AFRICA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

2020 highlights included:

- **263** young genocide survivors were enrolled in peer support groups where they received group counselling and support, bringing the total helped since the start of the project to more than **1,300**.
- **24** new Peer Support Counsellors were trained to run the peer counselling groups. They also keep a watchful eye on their group members, referring those that need extra support to SURF's counsellors. So far **130** peer support counsellors have been trained.
- **461** home visits were made to offer extra support to particularly vulnerable participants.
- **856** participants were offered individual counselling.
- **1,340** participants received telephone counselling during Covid-19 lockdowns.
- **24** new Health Workers were trained in recognising signs of mental ill-health, e.g. anxiety, depression and post-traumatic stress disorder, bringing the total since the start of the project to **102**. This ensures that knowledge is embedded and has long-term sustainability.

Donors – We would like to thank the Evan Cornish Foundation, the Bryan Guinness Charitable Trust, Robert Woodfield, David Gye, The Bliss Family Charity, the Human Rights Fund, Rory Cooper, Olivia Warham, Max Gibbs, Patrick Coleman, David Russell, Anne Thick, Sharon Sutton, David Bullock, Kenneth Ross, Mark Roberts, Alison Burton, Elizabeth de Mello, Barry Tointon, Joseph Barisci, Hugh Purkess, Elizabeth Elgar, Gisela Brownscombe, Anthony Lampard, Susan Rowles, Paul Sands, Barbara Low and Jo Ryan.

SIERRA LEONE

Our project partners in Sierra Leone in 2020 were:

- **Conforti Community Aid Children Organisation**, a Sierra Leonean NGO based in Freetown and Port Loko. It addresses the educational and welfare needs of young people including their mental health and psychosocial needs.
- **Health Poverty Action**, an international NGO which has a direct presence in 13 countries, including Sierra Leone, where it has been implementing programmes since 2005. Founded in 1984, Health Poverty Action was set up to meet gaps in the provision of medical aid to people affected by prolonged and complex conflicts. Its vision is a world in which the poorest and most marginalised enjoy their right to health.

The Comic Relief funding for our community mental health project in Freetown and Port Loko came to an early end in March 2020. It had been a difficult project to support from the outset – Sierra Leone presents a challenging working environment with few people well-qualified and experienced enough to deliver the rigorous reporting required. Its ranking in terms of least developed countries is 182 out of 189, and it is hard to convey the poverty and lack of basic infrastructure. The civil war resulted in most of the educated middle classes leaving, and few have returned. The Ebola crisis followed hot on the heels of the end of the civil war, further exacerbating poverty and hardship. There is great commitment and enthusiasm to improve mental health services in Sierra Leone, but there are huge challenges to doing so. In spite of investing as much training and support as we could it was not possible to deliver the change for which we hoped across the two separate districts. At the end of 2019 to support Conforti locally we recruited Tom Doughty who worked hard in phasing out the Freetown component in very difficult circumstances which marked the conclusion of the work funded by Comic Relief.

The work in Port Loko was a different story with a strong and dynamic team with stronger leadership doing good work that we wanted to continue supporting. Thanks to some of our very generous donors, we have been able to keep Tom on to manage the Port Loko team from the UK (as he had to leave Sierra Leone due to the Covid-19 lockdown there) and we have been able to continue funding them. The work has gone from strength to strength, and we wasted no time in building their capacity to deliver solid mental health improvements in Port Loko District.

NETWORK FOR AFRICA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

We began a new partnership with Health Poverty Action in Sierra Leone who are providing us with logistical and administrative support. We recruited a mental health expert who is working with the Port Loko team, building their counselling skills and mental health knowledge, and providing them with supervision. The team had a huge breakthrough by securing previously inaccessible epilepsy medication for its clients, which they don't have to pay for. It is estimated that up to 2% of Sierra Leone's population suffers from epilepsy (compared to 0.05% in high income countries) – with a higher prevalence than globally due to meningitis, malaria and birth trauma (MASL 2020; WHO 2020). Only about 10% of Sierra Leoneans with epilepsy receive treatment; there is no access to epilepsy medication through the Ministry of Health and Sanitation (MOHS), and little in the way of treatment outside Freetown. The team has also organised regular review sessions with the district mental health nurse, and quarterly reviews with a nurse from another district with more specialised epilepsy expertise.

The team is mapping mental health resources in Port Loko District to identify the areas with need and what the specific gaps in mental health services are, which includes consulting mental health nurses nationwide. We have provided the nine self-help groups with village savings and loans with lockable safes; and they ensured that there is enough PPE equipment including mobile hand washing facilities and masks. Two of the nine self-help groups comprise amputees from the civil war (and their families), who face extreme poverty and hardship, not to say trauma, and whose only livelihood is begging in Freetown. This is a big achievement because there is so much mistrust of NGOs that have in the past promised support for amputees, but have delivered very little.

The continued provision of counselling to people in Port Loko, and now with the support and supervision of the team by a mental health expert in-country, has continued to reduce people's symptoms of mental illness. For example, whereas 17% of new clients were 'very often' experiencing symptoms of severe anxiety when they first sought counselling, and 50% 'often', during the most recent follow up surveys this had dropped to 0% and 26% respectively. Many beneficiaries are expressing their desire to work, and requesting support with doing so, as their mental health improves.

Community education continued to increase people's understanding of mental illness and epilepsy, reducing the stigma that people face. We have also linked up with maternal and child health posts (MCHPs), where the team's counsellors now provide mental health education as part of the MCHPs' existing antenatal and postnatal programmes on child health, nutrition, family life and childhood infections. Supported by our mental health expert, the team has been training staff to recognise and support their patients encountering postnatal depression, while working through an established community health structure that will hopefully increase the sustainability and impact of the team's education and counselling work. Looking ahead, we are hoping to provide the self-help groups with livelihoods in 2021, which will help their long-term health and recovery by lifting them out of poverty. Hege, our mental health expert will also work with the team to build their skills and knowledge of maternal mental health.

The way I used to be, I didn't manage to sleep – I'd pack up all my things, and unpack them again in confusion when I was unable to sleep. But now, thankfully, after the counselling, I experience a lot of happiness, and my children are able to live happier lives. Now that I feel gladness in my heart, I demonstrate this to my children, and they love me. Project beneficiary, Sierra Leone.

2020 highlights included:

- **10** team members received mental health refresher training and supervision.
- **161** patients in Bakeloko, Maforki and Kasse chiefdoms attended our mental health clinics, run by the Port Loko district mental health nurse and supported by the team.
- **112** participants took part in community education sessions (1 session per community per month) in villages/community centres.
- **459** people with mental illnesses and/or epilepsy and **43** carers received counselling.
- **9** Self Help Groups with a total of **179** members continued to be supported.
- **131** people joined community outreach sessions which covered referral pathways, stigma reduction, mental health signs and symptoms, family support.
- **56** participants were prescribed epilepsy medication and attended monthly review sessions with a mental health nurse, including 17 children.
- **9** secondary schools received Covid-19 and mental health awareness sessions reaching around **800** students.

NETWORK FOR AFRICA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Donors – We would like to thank the Tinsley Charitable Trust, the Bliss Family Charity & Cheltenham Ladies College.

UGANDA

Our project partner in Uganda in 2020 was Basic Needs UK in Uganda (BNUU), a Ugandan NGO that supports access to mental health services through training, research, advocacy and awareness raising, targeting sufferers of mental disorders. It addresses stigma, discriminatory policy, access to quality mental health care and poverty affecting people with mental illness.

Our Comic Relief community mental health grant concluded in December 2020, with impressive results. We are very proud of what the team managed to achieve in three years. 61 self-help groups have been formed, exceeding the target of 30. These provide vital support to people with mental illness and/or epilepsy and their care-givers, reducing their isolation, allowing them to share their experiences, enabling them to support each other, and setting up group savings schemes. We have seen positive changes in health-seeking behaviour, judging by the number of people attending the mental health clinics and counselling sessions - far exceeding the targets. Thankfully, these mental health clinics will be continuing. 85% of participants reported that they are able to function in everyday life, as opposed to 23% at the start of the project. Mental health training for health workers means they now integrate mental health issues in client consultations. This has increased demand for mental health services and encouraged more people with epilepsy to seek treatment from health workers where previously they would not have done. Every teacher in the four beneficiary areas participated in awareness training in mental health and epilepsy – vastly exceeding our plans. Psychological distress levels have reduced significantly since the start, in spite of the additional challenges and stressors brought about by Covid-19. Self-help group members started developing their advocacy plans and they successfully lobbied local government officials to improve road access to the mental health clinics, increasing the number of health workers and the supply of medication at the mental health clinics.

We are proud of the team's commitment to this project and the many achievements they have made. The grant has had a clear and measurable impact on the lives of people with mental disorders/epilepsy (PMDEs), evidenced by the many testimonies gathered from in-country visits, to reports from independent evaluations. PMDEs who previously felt isolated and stigmatised now have a sense of community and recognition. These benefits are many but include community members becoming dedicated contact people for mental health within their communities, giving them responsibility for alerting the counsellors and field officer to people who are particularly fragile and in need of extra support – being their eyes and ears - and for reminding clients of their mental health clinic appointments etc.

Some aspects of implementation of The National Lottery Community Fund grant that was awarded in October 2019 to provide livelihoods to 482 members in 25 self-help groups were delayed because of Covid-19. This was with the full understanding of our grants manager. However, all the training and activities leading up to the distribution of livelihood inputs were carried out in 2020. This included assessing the 25 self-help groups to check their leadership composition, their constitution, whether they are registered with the local authority, participation of members in meetings etc.; enterprise selection training to support the PMDEs to research livelihoods that are in demand locally and that are suitable for their health requirements; training in village savings and loans to set annual savings targets and how to share their learning with other community members; training in financial literacy so that the PMDEs have the knowledge and skills to maintain simple but accurate financial records of their businesses; awareness-raising on stigma and discrimination so that PMDEs are clear about what stigma and discrimination are so that they can report cases and get support for taking action; and home visits to ensure family support and approval of selected income generating activities, so that there is agreement to support PMDEs in pursuing their livelihoods and to ensure that their families were fully on board with the livelihoods they had selected. All of these training sessions and activities were vital preparation for the distribution of livelihood inputs, scheduled to take place in late February 2021.

We completed our monitoring and evaluation plan for the 3-year project, and also defined the parameters of the Learning Study that will measure the long-term impact of livelihoods and poverty reduction on people's mental health, which forms part of this National Lottery 'Test and Learn' grant. We are grateful that The National Lottery Community Fund offered to bridge the funding gap resulting from the conclusion of our Comic Relief grant to deliver the mental health services integral to this project.

NETWORK FOR AFRICA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

In January (last month), a caregiver travelled 60 kilometres to Kalongo to say THANK YOU to BNUU's counsellors who supported her child. This is what motivates the team, and drives them to work every day. Our hearts are full of joy when we see people's lives change and we hope to continue helping more people. (Florence Adong, Programme Director)

2020 highlights included:

- **441** clients with mental illness or epilepsy had individual counselling.
- **733** clients received treatment at our monthly mental health clinics in Agago District.
- **36** new self-help groups were formed with a total of **692** members, bringing the total number of self-help groups to 61.
- **25** self-help groups were selected to receive start-up items to set up income generating activities. They will be receiving these at the end of February 2021.
- **450** self-help group members received group management and financial literacy training.
- **437** self-help group members received enterprise selection training to choose suitable income generating activities. **2,046** people took part in community education sessions to raise awareness about mental illness and epilepsy, including symptoms, causes and where to seek treatment.
- **62** self-help group members received training in advocacy and human rights, and then shared this training with the remaining **630** self-help group members.
- **10** health workers from the **4** health centres took part in participatory data analysis, meaning they were able to get involved in analysing the project's progress and participants' feedback.
- **77** self-help group members took part in focus group discussions to get their feedback on the support they had received.
- **29** project staff and self-help group leaders took part in in-depth interviews about stigma reduction, and subsequently lobbied local leaders to address human rights abuses experienced in their communities.

Donors: We would like to thank Comic Relief and The National Lottery Community Fund.

Fundraising

Network for Africa has a fundraising strategy that we work to. We rely on donations from individuals and grants from charitable foundations. We are grateful to all our donors for supporting our work. As we are a small charity with limited staffing resources, we focus our grant writing efforts on trusts that offer the best return on our time. There is a growing trend amongst large funder to fund directly in-country so we may have to revisit this strategy.

Strategic Plan

Network for Africa has a new three-year strategic plan covering the period 1 January 2021 – 31 December 2023, against which we base our plans and progress.

Online presence

We continue to use our website, Facebook, Twitter and email newsletters to communicate with current supporters. We also use LinkedIn and Instagram to promote our projects and attract new supporters. We regularly publish blog posts about our work on our website and Facebook, as well as using Twitter to raise awareness of developments in global mental health and other relevant issues.

Financial review

There is much talk within the sector concerning the merging of DFID with the FCO and the impact of Covid-19 on funds available for international development. All signs are pointing to the UK government reducing its expenditure on international development. Whilst we don't currently have any government grants the opportunity to apply for them will be reduced. Our total income in 2020 was £364,618 – a slight increase on last year. Our two Comic Relief Grants came to an end in 2020, but we are putting plans in place to try to replace this income. There is a trend from statutory funders to fund directly organisations in-country, not through UK NGOs as currently. This will have an impact on our income and will also prevent many small civil society organisations from benefiting from funding. Meanwhile, our fundraising strategy continues to be to raise funds from individuals and trusts and foundations. At the end of 2020 our reserves totalled £107,918, of which £26,770 is restricted to our ongoing projects for future disbursement and £81,148 is unrestricted.

As described in this Report and disclosed in the restricted funds note on page 26, the incoming resources have been applied to the charity's projects.

NETWORK FOR AFRICA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Risk

We have examined the major risks to which Network for Africa is exposed and review them at each Board meeting. The CEO and the Chair, under the supervision of the Board, maintain the Risk Register. Below is an overview of the major financial and operational risks we were facing at the time of writing this report (March 2020).

Risk	Explanation	Impact	Probability	Management
Dependency on income sources	Loss of income and ability to support area/areas of work. Lack of success with securing available funding from funders we apply to.	High	High	Identify major sensitivities; consider diversification plans. Review programmes to ensure they're relevant to current donor focus; keep abreast of donor and development trends.
Competition for funds from similar organisations	Reduced fundraising potential; reduced public profile.	High	High	Agree fundraising strategy; ensure regular contact with funders; monitor public awareness and profile of charity.
Covid-19	Impact on delivering project targets because some activities cannot be implemented owing to in-country constraints brought about by Covid.	High	High	We will monitor developments and constraints on face-to-face counselling and distribution of livelihoods.
Lack of funding opportunities in light of recession brought about by Covid-19	Loss of income and potential to support area/ areas of work.	High	High	There will undoubtedly be an impact on funding as a result of Covid-19. Some funders have paused their grant making pending a clearer picture regarding Covid. It is hard to predict how bad it will be, but we will continue to monitor it.
Lack of capacity to take advantage of funding opportunities for mental health programmes	Loss of ability to develop new programmes of work that can be pitched to funders because N4A doesn't have the staff capacity to develop new programme areas of work.	High	Medium	Regularly review staffing priorities to ensure they're appropriate for the organisation's needs. Get support from our fundraising consultant so that we can meet these important funding deadlines. Develop project funding bids that are ready to be tailored to applications.
Partner management issues	Reduced staffing capacity to manage partnerships.	High	Medium	Ensure that staffing requirements are reviewed regularly.

NETWORK FOR AFRICA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Risk	Explanation	Impact	Probability	Management
Loss of key staff	N4A has a very small staff team. If key staff leave it could undermine its work and overload the staff that are left in post.	High	Medium	Ensure organisational and operational knowledge is shared and does not lie with one staff member only. Monitor workload and staff welfare at quarterly Trustees' meetings. Provide support as necessary.
Project partners are dependent on N4A as their sole funder	Project partners do not have any other funders and so if N4A's funding ceases, they will be unable to operate.	High	Medium	Try to help them with capacity building to fundraise in-country. Try to find partners with other funding sources.
Project partners in low income countries lack the necessary skills to manage grants effectively	The skills sets of our project partners vary across the different countries we work in. We need to be aware of the differing needs.	High	Medium	Provide capacity building where possible and/or partner with bigger organisations with better infrastructure
Reputational risk	In-country partners are not able to meet reporting requirements of funders	High	Medium	Carry out thorough due diligence prior to any partnership agreement. Be aware of in-country capacity to deliver the work.
Safeguarding risk	Issues with partner organisations and misconduct towards beneficiaries.	High	Medium	Integrate safeguarding and whistleblowing into training and reporting.

Reserves policy

The trustees have established a policy whereby the intention is that unrestricted funds should be maintained at a level equivalent to a minimum of three months' core operating costs. This is under review to ensure its adequacy against adverse events.

Plans for the future

Plans for 2021 include continuing to support the SURF project in Rwanda to provide counselling services to young genocide survivors through donations from The Big Give, and raise funds to provide much needed childcare and training for livelihoods; implementing The National Lottery Community Fund grant for livelihoods for our mental health beneficiaries in Uganda and trying to secure funding to support more self-help groups in Uganda with livelihoods (we have pending grant decisions with two grant making trusts that if successful, would fund a further 30 self-help groups); continuing our mental health programme in Port Loko District in Sierra Leone and providing the nine self-help groups with livelihoods (we have a pending funding application for this).

NETWORK FOR AFRICA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

We will be exploring future collaborations e.g. developing our new partnership with Health Poverty Action and other possible working partnerships; working with the Dr. Ambrosoli Foundation in Italy to develop the mental health work in northern Uganda and see whether BNUU can offer training and mentorship; continue to explore other potential partnerships; exploring a partnership with StrongMinds Uganda to support women caregivers with group therapy; complete a new mental health strategy to include a training model that can be shared with other organisations that are looking to integrate mental health into their work. In response to approaches from other organisations, we will explore ways to share our experience of trauma counselling in other post-conflict settings e.g. refugee settlements for refugees from South Sudan. We will continue to research possibilities for replicating our work in other post conflict countries in sub-Saharan Africa.

We will continue to respond to the Covid-19 pandemic and support our project partners in their efforts to respond to the Covid-19 restrictions in their respective countries. We will also, where possible, develop new project proposals so that we are ready for any funding opportunities, including those in response to Covid-19. We will continue to focus our fundraising on approaches to trusts and foundations for our project funding as they currently represent the most efficient opportunities, an important consideration given our limited resources.

Structure, governance and management

Network for Africa is registered as a company limited by guarantee (without share capital) no. 06317689 and as a registered charity no. 1120932. Its governing instrument is its memorandum and articles of association. The directors are the members of the company and each member, during his or her membership or within one year afterwards, undertakes to contribute a sum not exceeding £1 to the assets of the company in the event of it being wound up.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

D Russell

F Critien

R Gater

(Resigned 18 March 2020)

R Tinsley

D Gye

J Hogwood

H Walters

(Appointed 17 March 2021)

New trustees are appointed as required and receive comprehensive induction on the activities of the charity. The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

How Network for Africa is run

Network for Africa is a charitable company, registered in England and Wales with both the Charity Commission and Companies House.

This structure, which is used by many charities, allows us to have all the advantages of charitable status, and simultaneously to limit the trustees' liability through the company's 'limited' status. As a charity and a company limited by guarantee, Network for Africa has no share capital and therefore cannot be owned by anyone.

The charity is governed by its Memorandum and Articles of Association, dated 19 July 2007.

A Board of Trustees heads Network for Africa. For company-law purposes, the trustees are also the directors of Network for Africa Ltd.

The Chief Executive undertakes day-to-day management of the organisation. The Board of Trustees has authority over and responsibility for the organisation and acts as its legal guarantors. The effective involvement of the Board of Trustees is considered crucial to the success of Network for Africa and is dependent on shared goals, the development of sound and creative working practices and significant time commitments.

NETWORK FOR AFRICA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

The Board meets four times a year, to assess the charity's progress since the previous meeting, and to set milestones to be achieved by the next meeting. The Chief Executive attends each Board meeting and provides an update to the Trustees on the charity's progress, and assists in the setting of goals. Trustees also provide valuable assistance to the Chief Executive and other members of staff when necessary. Current trustees are:

- David Russell (Chair): David is Founder and Director of The Social Enterprise, which advises an array of charities and social businesses. From 2009 to 2013, David served as Director of Survivors Fund (SURF), which represents and supports survivors of the Rwandan genocide.
- Frida Critien: Frida is an experienced strategic communications professional, with experience of managing a wide range of campaigns. Currently a Global Corporate Communications Director at Unilever she is responsible for managing relations with international media and driving the company's purpose-led, future-fit agenda.
- Rebecca Tinsley: Becky founded Network for Africa. She is a freelance journalist and a novelist and a former BBC politics reporter. Together with her husband Henry, she was asked by President and Mrs Carter to start the Carter Centre UK.
- David Gye: David has recently retired as an adviser on financial aspects of the energy and infrastructure sectors, working with government and private sector worldwide. He became independent in 2009 after a 25-year career with Morgan Stanley and other investment banks.
- Jemma Hogwood: Jemma has a Doctorate in Clinical Psychology from University College London in the UK and is registered to practice as a Clinical Psychologist with the Health and Care Professions Council in the UK. She has been living and working in Rwanda since 2010, for the majority of which she has worked for Survivors Fund, supporting survivors of the Rwandan genocide. She is currently working for Solid Minds, offering individual, couple and family therapy.
- Hannah Walters: Hannah currently works for Comic Relief as a Portfolio Manager for Levelling the Field (a co-funded initiative with the Scottish Government focusing on women and girl's empowerment in Malawi, Rwanda & Zambia), alongside a number of mental health investments. She previously worked at Feed the Minds from 2016-2019, firstly as a Programme Officer before taking on the role of a Senior Programme Officer later in 2016. In 2017 Hannah took on the role of Programme Manager, having strategic oversight for FTM's programme's portfolio and directly managing a £1.5m portfolio of grants including DFID, Comic Relief and Big Lottery.

Staff team

Network for Africa has two permanent staff members:

- Annabel Harris (CEO) is responsible for the overall management of Network for Africa, including international projects, fundraising, budgets, strategy and governance. She is responsible for reporting to statutory donors and is a steering group member of Bond's Mental Health and Psychosocial Disability group.
- Lesley Eaton (part-time) is responsible for office management, donor management, online fundraising, policies including safeguarding, bookkeeping, Network for Africa's website and social media communications.

In addition, we are supported by:

- Michael Davis (freelance) who manages our finances. In addition to managing Network for Africa's annual budget, Michael also manages our international programme budgets, and prepares all our financial reports for our funders and our board.
- Thomas Doughty (freelance) who has been working with our project partner in Sierra Leone, mentoring their staff and building their capacity and skills. He is also helping with management and development of our other projects, and leads on monitoring and evaluation.

We use consultants to help with grant writing and reporting.

NETWORK FOR AFRICA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Thanks

In addition to the donors recognised above, we would like also to thank our supporters in the UK: The Awareness Fund, Philippa Ball, the Bliss Family Trust, Souter Charitable Trust, Hans Olsen, Mark Bergman and Susan Gibson, The Tinsley Foundation, Henry and Rebecca Tinsley, Mark Tinsley, Ashley Fletcher (Refresh Tea & Soap), Howard White, Sarah Hardy, Sho Konno, Helen Whitfield, Samuel Buchan, Julia Wisdom, Alphonsine Kabagabo and an anonymous supporter. We also wish to thank Alex Hale for running the 40th London Marathon and to everyone who donated to his campaign.

We would like to thank our supporters in the USA: The Lombardi Family, Laurie Campbell, Martha Elliott, Dana White, Sally Kauser, Autodesk, Amazon Smile, Fiona Lohrsch, the Jewish Communal Fund, Fidelity, Bronwen Berry, Ann Symington, Karen Pick, Carol Kline, Bank of America, Pamela Zurer, Judith Writer, Brian Silverman, Nick Martin, Pell Tanner, David & Betsy Kain, Marin Kautz, Pershing, Jullie Schneringer, Jason Malamud, Diane Giles, Mary Harvey, Network for Good, Schwab, Annabel Davis-Goff and Ken Collamore.

Auditor

In accordance with the company's articles, a resolution proposing that Stephenson Smart & Co be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.



D Russell

Trustee

Dated: 24 June 2021

NETWORK FOR AFRICA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees, who are also the directors of Network for Africa for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- 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.

NETWORK FOR AFRICA

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF NETWORK FOR AFRICA

Opinion

We have audited the financial statements of Network for Africa (the 'charitable company') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

We have nothing to report in this regard.

NETWORK FOR AFRICA

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF NETWORK FOR AFRICA

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees 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' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

NETWORK FOR AFRICA

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF NETWORK FOR AFRICA

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Reviewing minutes of meetings of those charged with governance where available;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

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: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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



Paula Lawson FCA (Senior Statutory Auditor)
for and on behalf of Stephenson Smart & Co

...1 July 2021

Chartered Accountants
Statutory Auditor

36 Tyndall Court
Commerce Road
Lynch Wood
Peterborough
PE2 6LR

NETWORK FOR AFRICA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Grants and donations	3	124,074	240,519	364,593	123,677	237,524	361,201
Interest receivable	4	25	-	25	21	-	21
Total income		124,099	240,519	364,618	123,698	237,524	361,222
Expenditure on:							
Raising funds	5	563	264	827	766	413	1,179
Charitable activities	6	120,233	222,185	342,418	112,928	234,600	347,528
Total resources expended		120,796	222,449	343,245	113,694	235,013	348,707
Net incoming resources before transfers		3,303	18,070	21,373	10,004	2,511	12,515
Gross transfers between funds		12,814	(12,814)	-	(7,404)	7,404	-
Net income for the year/ Net movement in funds		16,117	5,256	21,373	2,600	9,915	12,515
Fund balances at 1 January 2020		65,031	21,514	86,545	62,431	11,599	74,030
Fund balances at 31 December 2020		81,148	26,770	107,918	65,031	21,514	86,545

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NETWORK FOR AFRICA

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Debtors	10	28,206		19,372	
Cash at bank and in hand		108,550		77,418	
		<u>136,756</u>		<u>96,790</u>	
Creditors: amounts falling due within one year	11	(28,838)		(10,245)	
Net current assets			107,918		86,545
Income funds					
Restricted funds	13	26,770		21,514	
Unrestricted funds		81,148		65,031	
		<u>107,918</u>		<u>86,545</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the Trustees on 24 June 2021



D Russell
Trustee

Company Registration No. 06317689

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Network for Africa is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 St Mary's Street, Stamford, Lincolnshire, PE9 2DF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

COVID-19 and going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. Although COVID-19 has had an impact on the organisation, sufficient funding continues to be secured. It is for this reason that the accounts have been prepared on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

1.4 Incoming resources

Incoming resources are recognised and included in the Statement of Financial Activities when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

No amounts are included in the financial statements for services donated by volunteers.

Government grants are recognised when the charitable company is legally entitled to it after any performance conditions have been fulfilled.

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is accounted for on an accruals basis. Expenditure is allocated to expense headings either on a direct cost basis or apportioned on the basis of management estimates.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Foreign exchange

Transactions denominated in foreign currencies are recorded at the average rate ruling during the month of each transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. All differences are included in net outgoing resources.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees as the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Grants and donations

	Unrestricted funds	Restricted funds	Total	Total
	2020 £	2020 £	2020 £	2019 £
Donations and gifts	35,464	18,164	53,628	35,727
Grants	88,610	222,355	310,965	325,474
	<u>124,074</u>	<u>240,519</u>	<u>364,593</u>	<u>361,201</u>
For the year ended 31 December 2019	<u>123,677</u>	<u>237,524</u>		<u>361,201</u>
Grants receivable				
Comic Relief	-	121,959	121,959	187,744
Other	88,610	100,396	189,006	137,730
	<u>88,610</u>	<u>222,355</u>	<u>310,965</u>	<u>325,474</u>

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

4 Interest receivable

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
Interest receivable	25	21
	<u>25</u>	<u>21</u>

5 Raising funds

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
<u>Fundraising costs</u>				
Online facility costs	563	264	827	1,179
	<u>563</u>	<u>264</u>	<u>827</u>	<u>1,179</u>

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

6 Charitable activities

	Charitable activities 2020 £	Charitable activities 2019 £
Staff costs	81,877	82,700
Project payments	199,630	191,729
Consultancy	10,320	7,680
Printing, postage and stationery	119	191
Office rent and insurance	8,791	10,184
Sundries	1,055	1,414
Telephone	-	29
Staff training and recruitment	250	85
Website costs	1,256	1,304
Foreign currency exchange (gains) / losses	43	2
Foreign travel costs	2,274	8,375
Project monitoring & evaluation	6,653	7,925
	<u>312,268</u>	<u>311,618</u>
Share of support costs (see note 7)	25,050	30,210
Share of governance costs (see note 7)	5,100	5,700
	<u>342,418</u>	<u>347,528</u>
Analysis by fund		
Unrestricted funds	120,233	112,928
Restricted funds	222,185	234,600
	<u>342,418</u>	<u>347,528</u>

7 Support costs

	Support costs £	Governance costs £	2020 £	2019 £	Basis of allocation
Accountancy	24,386	-	24,386	29,492	Charitable activities
Payroll costs	378	-	378	375	Charitable activities
Bank charges	286	-	286	343	Charitable activities
Audit fees	-	5,100	5,100	5,700	Governance
	<u>25,050</u>	<u>5,100</u>	<u>30,150</u>	<u>35,910</u>	
Analysed between Charitable activities	<u>25,050</u>	<u>5,100</u>	<u>30,150</u>	<u>35,910</u>	

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or reimbursement for expenses incurred, from the charitable company during the year.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Chief executive officer	1	1
Staff	1	1
	<u>2</u>	<u>2</u>

Employment costs

	2020 £	2019 £
Wages and salaries	68,144	63,727
Social security costs	2,992	3,429
Other pension costs	10,741	15,544
	<u>81,877</u>	<u>82,700</u>

Employee costs are allocated to restricted funds on the basis of the percentage of their time spent on each project.

There were no employees whose annual remuneration was £60,000 or more.

10 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	20,114	19,025
Prepayments and accrued income	8,092	347
	<u>28,206</u>	<u>19,372</u>

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

11 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	1,876	1,645
Deferred income	19,034	-
Accruals	7,928	8,600
	<hr/>	<hr/>
	28,838	10,245
	<hr/>	<hr/>

12 Retirement benefit schemes

Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to the statement of financial activities in respect of defined contribution schemes was £10,544 (2019:£15,544). Costs have been allocated between restricted and unrestricted funds on a percentage of employee time spent.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

15 Status

The company is limited by guarantee and does not have a share capital. The directors are members of the company and each member, during his or her membership or within one year afterwards, undertakes to contribute a sum not exceeding £1 to the assets of the company in the event of it being wound up.

16 Related party transactions

Remuneration of key management personnel

	2020 £	2019 £
Aggregate compensation	58,085	58,472

Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

Trustees (and their spouses) donated a total of £20,999 to the charitable company in the year (2019: £3,400). As at the year end F Critien, a trustee, owed the charity £nil (2019: £500) in pledged donations.

Key personnel management, who are not trustees, donated a total of £nil to the charitable company in the year (2019:£1,000).

During the year the charitable company entered into the following transactions with other related parties:

The charitable company received donations of £35,000 (2019:£50,000) from the Tinsley Charitable Trust, a charity in which R C Tinsley is a trustee.

R C Tinsley is a trustee of Waging Peace Charitable Trust. Network for Africa and Waging Peace Charitable Trust share premises. Rent of £8,543 (2019:£10,163) and telephone costs of £28 (2019:£231) were recharged to Waging Peace Charitable Trust by the charitable company.

D Russell is a consultant at SURF. During the year payments totalling £30,874 (2019: £37,648) were made to SURF to help fund the SURF Rwanda counselling project.