



**Report and Accounts**  
**Year ended 31 July 2018**

# Contents

	Page
Trustee-Directors' Report	
Charity and Company Information	3
Governance	4
Objects of the Charity	4
Review of Activities	4
Financial Review	10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Accounts	
Accounting Policies	14
Donations and Grants	15
Trading Activities	15
Expenditure on Raising Funds	15
Charitable Activities	15
Staff and Trustee-Directors	16
Tangible Assets	17
Stock	17
Debtors and Prepayments	18
Cash at Bank and in Hand	18
Creditors: Liabilities Falling Due Within One Year	18
Funds	18
Members	19

# Trustee-Directors' Report for the Year Ended 31 July 2018

## Charity and Company Information

Trustee-Directors:	Charlotte Cashman Christopher Chapman Gill Price (resigned February 2019) Rebecca Sherriff Sarah Cox (resigned February 2018) Brenda Bignold (resigned June 2018) Alice Gathoni (appointed October 2018) Mandy Smith (appointed October 2018) George Mwaura (appointed October 2018) Pratima Dattani (appointed October 2018) Sandra Golding (appointed October 2018) David Barnett (appointed February 2019)
Company Secretary:	Andrew Betts - Executive Director
Governing Document:	Memorandum and Articles of Association dated March 2002
Company Registration Number:	04388034
Charity Registration Number:	1092719
Registered Office:	9 High Street Olney Buckinghamshire MK46 4EB
Telephone:	01234 711005
Email:	information@advantageafrica.org
Website:	www.advantageafrica.org
Independent Examiner:	Fiona Green ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers:	HSBC plc 19 Midsummer Place Milton Keynes MK9 3GB

## Governance

Advantage Africa's governance is described in its Memorandum and Articles of Association. The policy and operating decisions of Advantage Africa rest with the Trustee-Directors who meet four times a year to oversee its activities and monitor progress against the objectives of its Strategic Plan. Advantage Africa's organisational policies cover all aspects of its operation including finance, employment, safeguarding and professional practice.

The current Board of Trustee-Directors is shown on page three. New candidates are considered by the existing Trustee-Directors according to how their skills and experience match identified needs.

## Objects of the Charity

Advantage Africa's objects, as defined in its Memorandum and Articles of Association incorporated 6th March 2002 and amended by special resolution 31st May 2002, are *'The relief of need, poverty, hardship and distress and the advancement of education amongst people in Africa, in particular by supporting and working with local people to develop sustainable initiatives within their own region'*.

In practice, Advantage Africa supports people affected by poverty, disability (including albinism) and HIV to improve their education, health and incomes. Our partnerships with local organisations in Kenya and Uganda help vulnerable people to help themselves and build a better future for their families and communities. Advantage Africa provides its partners with resources, advice and training as well as links to other sources of knowledge, skills and funds.

## Review of Activities

### Overview

The Trustee-Directors have planned and overseen the activities of the charity with regard to the Charity Commission's Good Governance Code, their guidance on 'Public Benefit', and 'Working Internationally' as well as HMRC's recommendations on 'Payments to Overseas Bodies'.

In 2017/18, Advantage Africa supported six partner organisations in Kenya and Uganda to improve the lives of people affected by poverty and exclusion through over 20 community-based projects. This was the final year of our Strategic Plan for 2015-2018 with its vision for vulnerable people in East Africa to attain greater self-reliance. Our impact report is structured around the Plan's three constituent objectives for increased impact and reach, enhanced partner capacity and greater sustainability.

### Impact and Reach - Kenya

Advantage Africa's long standing partnership with Rescue Team for HIV & AIDS in eastern Kenya continued strongly this year. Our work together is focused on HIV prevention, testing, counselling and home-based care. With our support, a total of 1,646 people (57% female and 43% male) received HIV counselling and testing, and 95% were successfully linked to medical support and antiretroviral therapy. Approaches used to reach communities at high risk, included night-time services known as 'moonlight testing', 'door-to door testing' in people's homes, and services to the workers in Kibwezi's sisal plantations. The Team's HIV telephone helpline was successful in offering confidential advice and subsequently over 100 tests to people who might otherwise have remained ignorant of their status. Rescue Team project staff attended regular supervision meetings for their own welfare and to ensure the latest practices and standards in HIV care and safeguarding were maintained.

Prevention of HIV is also achieved by community education and awareness-raising to remind the population that HIV persists and that infection rates in Kenya are particularly high among young people. Rescue Team's campaigning included large-scale events on the Day of the African Child, and a football tournament reaching nearly 1,000 people when hygiene kits were provided to vulnerable children. On International Condom Day and World Aids Day, Rescue Team joined forces with the National Aids Control Council and AIDS Healthcare Foundation in Makueni County to reach thousands more people. These events provided a platform to women, children and men who are living positively with HIV, to speak out, fight discrimination and challenge harmful misconceptions.

Over the year, Rescue Team distributed a total of over 10,000 male and female condoms to protect against HIV, including many at regular health talks for expectant and young mothers at local health centres. Over 650 women and 150 male partners attended the advice sessions, which covered topics

such as nutrition during pregnancy, prevention of mother-to-child HIV transmission, breast feeding, limitations of traditional midwives, the importance of attending antenatal clinics and family planning. The Team's inter-school debates enabled nearly 600 secondary school students to engage deeply with issues such as HIV status and avoiding risky behaviours.

Advantage Africa's assistance also enabled Rescue Team to support over 100 orphans and vulnerable children, and 40 of their caregivers. Their weekly Kids Club encouraged young children to learn about health and safety through play and fun activities and once a month 70 of the most disadvantaged children were provided with a nutritious meal in a friendly and caring environment. The early years school which Advantage Africa and Rescue Team started in 2014 increased its enrolment this year to 64 pupils and an additional teacher was employed. The standard of education remained high and the school strengthened its ethos of parental involvement and compassion for the children. Our support included salaries for two teachers and the security guard, but all the other school running costs were covered by the parents.

Advantage Africa continued its productive partnership with Kibwezi Disabled Persons' Organisation (KDPO) to improve the lives of people with disabilities. KDPO's rehabilitation workshop produced custom assistive devices for 40 clients and repaired another 25. A further 45 children and adults were assessed and fitted with rough terrain wheelchairs and mobility tricycles through a collaboration with AIC Kijabe / CURE and Motivation, and another five clients benefited from prosthetic limbs. A new technician, Michael Munguti, joined the KDPO workshop team. He is a wheelchair user himself and a role model for other people with disabilities.

Through KDPO, Advantage Africa supported 11 village disability groups with advice to their members and resources to run their own collective income-generating activities. The KDPO community outreach team also visited over 120 homes of people with disabilities throughout the year, providing vital support to families lacking knowledge and skills about managing their disabilities and linking them to other additional information or services. Advantage Africa funded KDPO to provide more intensive family support where needed through our Severe Hardship Fund.

*Mr and Mrs Mulwa, who both have intellectual disabilities, were living in extreme poverty. KDPO found them trying to care for their six children in a tiny and dilapidated mud hut, with no apparent means of making a living. We helped to improve the immediate welfare of the family by engaging some members of the local church and we then raised money to build the family a basic house which could accommodate them all and help them live with dignity and hope for the future.*

KDPO is now established as the most influential and active Disabled Persons' Organisation in Makueni County. Led by Agnes Musembi, they advocate and campaign passionately for the rights of people with disabilities in all areas of life. Agnes is frequently interviewed on local radio and consulted by county government about people with disabilities' inclusion. This year, they successfully lobbied the Independent Electoral Boundaries Commission to make polling stations accessible for people with disabilities and the area MP to support bursaries for pupils and students with disabilities to attend secondary school and higher education.

Advantage Africa's support for two special units at Mitaboni and Thinu Primary Schools helped provide high quality care and education for 80 pupils with learning disabilities. Our long experience in the education of pupils with learning disabilities also led us to develop the teaching curriculum at these schools to be more practical and relevant for the pupils' abilities, and more appropriate for the successful transition of older children from school to their homes and communities. Last year we developed an illustrated teachers' handbook about the transition of students from school to adult life and a built a partnership with Kenya Institute of Special Education (KISE), the national body for training of special education teachers in Kenya. This year we secured further funds to progress this work and partnered with KISE to develop and approve a short teacher-training module for inclusion in KISE's course prospectus. Plans were made for rolling out the course with the first group of 20 teachers next year. This exciting initiative and partnership with KISE will allow Advantage Africa to greatly expand the impact and reach of this work to a national level and reach thousands of children with disabilities.

2017/18 was a significant year for Advantage Africa to increase its impact and reach in tackling violence against women and girls, especially those with disabilities. We formed a new partnership with Women Challenged to Challenge (WCC) and successfully secured funding for a new three-year project to prevent and respond to violence against women and girls with disabilities in three locations in Kenya, starting in September 2018.

Advantage Africa continued its support of Twaweza, a community drama group that devises and performs its own issue-based plays. Their performances about women's rights and violence against women reached audiences of 1,500 people in the first six months of their latest project. Evaluations from audience feedback suggests that 80% of respondents are considering changes to their own behaviour as a result of watching and interacting with the performances.

Advantage Africa ran several three-day educational workshops with local service providers and duty bearers with responsibility to prevent and respond to violence against women. These proved effective in building the knowledge, confidence and commitment of bodies like police, doctors, chiefs and village elders to respond more effectively when they become involved in reports of gender-based violence.

### *Impact and Reach - Uganda*

In Uganda, our work with single parent families and vulnerable people in the poor rural community of Ddwaniro in Uganda's Central Region continued this year. With access to safe water fully established, working with our partner the Single Parents' Association of Uganda (SPAU) we supported 60 vulnerable families to learn livestock-rearing skills and raise poultry, pigs or goats.

Advantage Africa also supported 53 single-parent families in the Kasenge community, situated on swampland near Kampala, to learn income-generating skills and rear livestock. As in Ddwaniro, the parents were brought together for comprehensive training in rearing their animals. Along with chicks, piglets and kids they received the feed and inoculations needed for them to thrive. The parents forged strong friendships through learning together and supported each other through their challenges and successes. 12 further single parents in Kasenge were provided with practical training and candle-making resources including moulds, wax, wicks and perfumes. The parents quickly became proficient in making high quality insect-repellent candles in various colours which sold well in local markets. Advantage Africa supported the group with a further large candle mould to diversify their range. These income-generating activities for 125 families in Ddwaniro and Kasenge continue to help about 750 vulnerable children and adults to improve their nutrition and meet their basic needs.

To overcome the challenge of malaria, endemic in both communities and particularly rife in Kasenge's wetland environment, Advantage Africa supported 1,400 vulnerable children and adults from 247 homes to receive training in malaria prevention along with treated mosquito nets to keep them safe. Our integrated development focus on safe water, sustainable incomes and malaria prevention has wide impact across communities. All families benefit from the eradication of debilitating water-borne diseases and malaria and children are more likely to be able to go to school and parents to work. Within this broad approach, we also supported the most marginalised community members to help them become more independent and resilient. In Ddwaniro this included providing 55 disabled, vulnerable and older people with health kits including mattresses, bed sheets and blankets, toothbrushes and toothpaste. Most of the recipients had never had their own bed before and were prey to parasitic infections, insufficient sleep and ill health. On receiving her health kit widow Winya told us '*I have never slept on a mattress since I was born. This is a miracle! People used to say that miracles happen, but I could not believe. I now believe.*'

IN 2017/18, Advantage Africa's ground-breaking albinism project grew to reach more people than ever before. We supported our partner the Source of the Nile Union of Persons with Albinism to hold skin clinics throughout the year, as we attempted to reach over 600 children and adults with albinism in Busoga sub-region with thorough checks every four months. During the clinics, all attendees received four month's supply of sunscreen and a new hat and sunglasses if required. Cryotherapy, excisions and biopsies were carried out for people with suspected skin cancer. The clinics can involve long waits so refreshments are provided and privacy is assured through a medical screening curtain, particularly important when clinics were held outdoors in rural areas, purchased through a crowdfunding campaign. SNUPA's monitoring confirmed that those attending clinics and using sunscreen regularly had greatly improved skin and that incidences of skin cancer were steadily decreasing. These changes were having a significant impact on all aspects of people's lives; children with albinism in particular felt more confident about going to school as they weren't embarrassed by their rough, damaged skin.

While the core aim of Advantage Africa and SNUPA remains to prevent skin cancer by equipping people with knowledge and resources to protect themselves, some of those we support already have life-threatening cancer. This year we helped four people with albinism to receive extensive treatment and surgery to save their lives. Recognising how important it is to have close contact with friends and family to aid recovery, we also provided SNUPA with two mobile phones for the use of people undergoing treatment in hospital with extended stays away from home.

Lacking protective pigment in the back of their eyes, people with oculocutaneous albinism experience challenges with their sight including sensitivity to light and poor vision. This can make them feel isolated and insecure, preventing them from reaching their potential at school and work. In response, Advantage Africa launched a new initiative this year to address the eye care of young people with albinism and help them reach their academic and social potential. In Jinja, expert optometrist Claire Walusimbi assessed an initial group of 22 young people ranging from 6 to 21 years old and provided them with prescription photo-chromic (react-to-light) spectacles. The young people reported a significant difference in their ability to read, write and undertake their studies which was corroborated by their teachers. They also felt more included at school and considerably more confident about keeping up with their peers. This support also had a striking effect on the attitude of their parents and carers, some of whom had previously been unwilling to send their children to school in case they fell behind or were ridiculed. The mother of Rose (aged nine) told us *'I had been very reluctant to let her go to school, afraid that her poor sight would mean that she could not study or take care of herself. With her new spectacles, Rose is now able to copy from the chalkboard into her books and is keeping up with her class-mates!'* For some, their spectacles meant fresh hope and a new start. 17-year old Prossy, for example, had dropped out of education because her poor vision meant she couldn't keep up with her class-mates. Proud of her spectacles and with re-found confidence, she vowed to return to school and complete her studies.

Throughout the year, our practical work fed into our advocacy on behalf of people with albinism among government, NGOs and media using recommendations developed out of our research project on stigma (see below). The highlight of this activity was on June 13<sup>th</sup> 2018, when we supported SNUPA to host the annual national commemoration of International Albinism Awareness Day (IAAD). 700 people with albinism gathered in Jinja for a procession followed by speeches and entertainment attracting a further 2,000 people. The SNUPA team distributed sunscreen, 500 wide-brimmed hats, 600 pairs of sunglasses and 600 long-sleeved shirts for adults and children. Skin clinics led by our dermatologist Dr. Ngobi were also conducted throughout the day. The event was pronounced the most impactful IAAD yet and was attended by influential Government representatives including the Speaker of Parliament Rt. Hon. Rebecca Kadaga. She enthusiastically endorsed SNUPA's work and pledged to lobby her colleagues to include the needs of people with albinism in the State Cancer Policy.

### *Impact and Reach - International Research*

This year Advantage Africa and SNUPA completed our action research in partnership with Coventry University, Standing Voice and the French foundation FIRAH to develop practical resources to address discrimination and lack of opportunity faced by children and adults with albinism in Uganda and Tanzania. Our findings and recommendations called 'We Are Human Too!' were launched in November 2017 in Uganda's first national albinism conference hosted by Advantage Africa and SNUPA in which we called for urgent action to promote the rights and well-being of people with albinism. The conference was attended by 100 representatives from government, academia, NGOs, the UN and media including radio and television stations. The inclusion of 'edutainment' activities such as drama and music ensured the event was inspiring and enjoyable for all who came. Member of Parliament for People with Disabilities Hon. Hellen Grace Asamo proclaimed that the conference heralded *'a turning point in the history of albinism'* which *'bridged the gap between people with albinism and the general public'*.

The 'We Are Human Too' report shared with all delegates includes comprehensive recommendations on birth and family, education, health, employment, justice, security and public awareness. This provides a strong foundation for further advocacy to advance the rights of people with albinism across Uganda. What's more, the conference enabled representatives of albinism groups from all over Uganda to formally meet for the first time and start developing plans for a national organisation to drive the growing momentum across the country.

## *Building Partners' Capacity*

Throughout the year Advantage Africa worked closely with its partners to build their capacity in fundraising, management and advocacy and thereby improve their impact on improving the lives of vulnerable people. This included support to formal training, improved office resources, and internet access to help improve communications and outreach to vulnerable people as well as constant knowledge and skill sharing gained through implementing projects together.

A highlight of this capacity building activity was a one-week residential training workshop for all our partners held in April 2018. More than 20 staff undertook comprehensive training in issues including fundraising, financial management, strategic planning, safeguarding, epilepsy, autism and mental health. The group also took the opportunity to make a field trip to nearby village of Kirondo, to meet the community and share an example of the life-changing impact of our work on the ground. It was an energising time of shared learning and deep friendship and all reaffirmed their commitment to increasing the impact and reach of our work amongst vulnerable people in East Africa.

We continued to work with our partner organisations to develop their capacity to work independently and sustainably, with the gradual tapering-off of support from Advantage Africa. In Kenya for example, Rescue Team and KDPO are both developing their own organisational strategic plans, which will include their own targets for self-generated fundraising. They have started making applications to local funders such as foreign embassy small grant schemes and have identified private companies and partnerships that have potential for supporting their endeavours.

SNUPA's eleven district representatives, all people with albinism themselves, ensure that children and adults with albinism across the Busoga sub-region are included and supported in our activities. This year we worked to ensure they could meet their own basic needs through small enterprises and thereby fulfil their responsibilities for SNUPA better. Building on our training in business planning and income-generation, the eleven representatives developed business plans which were assessed for viability before awarding them small capital grants, and additional loans if required. Mutwalibi from Mayuge District for example chose to invest in growing potatoes which sell well in local markets. As well as enabling the District Representatives to serve SNUPA's beneficiaries better, these small businesses ensured the representatives were more visible in their wider communities and contributing to changing attitudes about the abilities of people with albinism.

To improve our albinism project manager Peter's well-being and ability to work safely, we helped him to relocate to a more secure home. Given his increasingly high profile and the risks of persecution and assault faced by people with albinism, we supported his housing costs and monitor his security.

## *Sustainability*

Equipping vulnerable people with the means to earn a regular income to provide for their families' basic needs remained at the core of our strategy for sustainability. Ongoing monitoring of Advantage Africa's projects to support vulnerable people to start their own sustainable small enterprises shows encouraging success rates. This year Rescue Team, with funds from The Marr-Munning Trust, provided 75 people affected by HIV with a five-day training course in poultry and goat rearing. They were then supported to start their enterprises with the provision of chickens or goats, animal feeds and plastic water tanks. 75 families, encompassing 375 people, benefitted from the new enterprises and sustainability extended to another 24 families who received the first offspring of the livestock.

Mwende is a widow living with HIV who has two young children, both of whom are also HIV positive. She was struggling to afford their HIV treatment so she attended the project training and received two goats. Very soon after starting her enterprise, both her goats gave birth to twins. She now has 5 animals and is making an income from selling goat's milk and also gives milk to her children to improve their nutrition and help boost their immune system. On a project-monitoring visit, Mwende thanked Rescue Team and Advantage Africa and said *'I now look into the future with less fear and more hope'*.

A similar approach to sustainable income generation was employed by KDPO with their beneficiaries with disabilities. This year, with a new grant from Noel Buxton Trust, 20 people with disabilities or their parents (and a further 80 family members) received training in goat rearing, together with the animals and water tanks for their enterprise start-ups.

We continue to monitor the poultry and goat rearing start-up enterprises from previous years and the high success rates indicate that this is an effective and sustainable means of lifting disadvantaged



people out of poverty. Many of the previous beneficiaries are expanding and diversifying their enterprises. They also share their knowledge with friends and provide animals for others to get started, so the impact of the initial project investment are sustained and multiplied. In the course of the last 4 years Advantage Africa has been largely able to stop cash payments to people who are HIV positive as beneficiaries have been brought into the sustainable enterprise projects.

Another example of our drive for sustainability was demonstrated by our focus on embedding lessons learnt from the many water projects established through SPAU into communities. To this end we supported community training in sustainable water management and the strengthening of dedicated water management committees. This ensured that boreholes were owned by communities and were maintained effectively and sustainably. This year, we supported water committee formation and training in five rural villages in Uganda. Following the training, a new 150 ft. borehole to serve 1,000 people with safe water was drilled in Nsangala and three broken boreholes were rehabilitated and brought back to full working order in Kijararo, Busulwa and Bugabo. This enabled approximately 4,000 children and adults to access sustainable safe water supplies for drinking, washing, cooking, farming and life-stock rearing. Advantage Africa also supported household sanitation training in Ddwaniro and Nsangala to ensure broader community improvements in health and hygiene.

To help single parents cope with the impact of challenges such as living with HIV, Advantage Africa held a 'memory work' course for 30 single parents from Ddwaniro and its adjoining villages of Muyenje, Kikuyu and Bugabo. It was the first training of its kind in the area, with practical topics including child development, parenting, communication, separation, stigma, disclosure of HIV status, will writing and planning for the future. Harriet from Kikuyu village said *'Thank you for this training because I am now empowered to fight for our property rights.'* Sustainability was built into the project by equipping the parents to become trainers themselves, so they could share their learning and resources with others. Joyce said *'We have been enlightened because all the topics are interconnected.'* and all agreed to share the practical guidance with their *'...family, neighbours, church, mosques and local community meetings. Slowly by slowly we shall reach a bigger number.'*

With our partner SPAU we supported people to overcome extremely challenging circumstances and make a new start throughout 2017/18. For example in Kasenge, we helped two children orphaned by the death of their parents in a road accident to stay safe, return to school, improve their nutrition, and take part in their community's farming activities. Also in Kasenge we helped widow Mama Fiona, left destitute after the murder of her husband, to support her seven children. And in Kirondo we counselled and supported Jaaja Emma following the untimely death of her grandson and enabled her to undertake treatment for a debilitating heart condition.

Advantage Africa also supported people with albinism in exceptionally difficult circumstances through our Severe Hardship Fund. A small capital grant to start a sustainable enterprise can make all the difference in helping people to get back on their feet and regain confidence. For example, Rose, a woman with albinism and single parent of three young children, urgently needed help to lift themselves out of extreme hardship. She received a grant to set up a small business selling silver fish and vegetables. As well as providing her family with an income, her regular presence in the local market is helping to change attitudes to people with albinism.

This year we made significant steps in helping SNUPA to develop and sustain its skin cancer prevention programme for people with albinism. We continue to collaborate with the company Ultrasun who generously donated 750kg of high sun protection factor sunscreen. SNUPA strengthened its relationship with the Ugandan Government's Revenue Authority and secured an agreement that this and future sunscreen imports would be free from tax and duty. The consignment of 4,916 bottles of life-saving sunscreen was imported into Uganda in May 2018 in time for distribution during the International Albinism Awareness Day event and in subsequent skin clinics across Busoga sub region. Ultrasun's commitment to this life-saving work, and our growing engagement with Kilisun Care towards the establishment of a sunscreen production plant in Uganda means we are confident that the supply of sunscreen can be sustained into the future.

### *Concluding remarks*

The Trustees are satisfied that Advantage Africa has largely achieved the objectives of its 2015-2018 Strategic Plan, including the delayed capacity building carried out at our Partners' Workshop in Uganda. The impact among vulnerable people described above is life-changing and sustainable and Advantage Africa has demonstrated once again that it is a 'small charity making a big difference.'

## **Financial Review**

### *Income and Expenditure*

In the absence of the extraordinary individual donations received in 2016/17, income reduced this year to £242k (£304k in 2016/17). Individual donations reduced to £98k (£188k in 2016/17) but the charity had an improved year for, largely restricted, grant income of £111k (102k in 2016/17). Donations from churches, clubs, companies and schools also increased to £25k (13k in 2016/17).

We value all our supporters highly and are grateful to more than 100 people who make a regular monthly donation and the major donors who supported Advantage Africa in 2017/18. These include the Guernsey Overseas Aid and Development Commission, Charles Hayward Foundation, Ulverscroft Foundation, Evan Cornish Foundation, the Marr-Munning Trust, Mercury Phoenix Trust and Let Yourself Trust.

The total expenditure for the year was £263k (261k in 2016/17) of which expenditure on charitable activities was £229k (£227k in 2016/17). Although the total income reduced this year, the restricted fund brought forward for 2016/17 of £94k and increased grant income helped us maintain a similar expenditure on charitable activities to the previous year.

The total funds balance at the end of the year reduced to £153k from £174k, including £82k of restricted funds (£94 k in 2016/17). The unrestricted fund balance also reduced to £71k (£79k in 2016/17) but was still within our reserves policy, as it was throughout the year.

### *Reserves Policy*

In order to meet commitments to partners in Africa, the Trustee-Directors aim to maintain a level of reserves that will protect the charity against any dramatic fall in unrestricted income or unexpected rise in expenditure. As a general principle, the Trustee-Directors consider that Advantage Africa's unrestricted reserves should be maintained at between six to twelve months of budgeted expenditure. Committed unrestricted income for the same period is included in the calculation. During 2017/18, reserves remained within the target range.

### *Risk Management*

The Trustee-Directors have reviewed the risks to which a small charity operating in Africa with few employees is exposed. Financial Management Reports and a Risk Register are used to identify and monitor these risks quarterly.

### *Internal Controls*

Advantage Africa's documented systems of internal financial controls protect against errors or loss. The controls include the delegation of financial authority amongst the staff and Trustee-Directors.

## **Trustee-Directors' Responsibilities**

Charity law requires us as Trustee-Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the company and income and expenditure by:

1. Selecting suitable accounting policies and applying them consistently.
2. Making judgements and estimates that are reasonable and prudent.
3. Stating whether the applicable standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Preparing the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue operating.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

## **Approval**

This report was approved by the Trustee-Directors on 10th April 2019 and signed on their behalf by:

Charlotte Cashman, Chair

Charity number 1092719

Company number 04388034

## **Independent Examiner's Report to the Trustees of Advantage Africa**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2018 on pages 12 to 19 following, which have been prepared on the basis of the accounting policies set out on page 14.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Fiona Green ACA  
Institute of Chartered Accountants in England and Wales

For and on behalf of:  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

# Statement of Financial Activities for the Year Ended 31 July 2018

## Summary Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>Income from:</b>					
Donations and grants	2	105,096	130,680	235,776	297,652
Trading activities	3	5,822	-	5,822	5,847
Investments		592	-	592	670
<b>Total Income</b>		<b>111,510</b>	<b>130,680</b>	<b>242,190</b>	<b>304,169</b>
<b>Expenditure on:</b>					
Raising funds	4	33,753	-	33,753	33,651
Charitable activities	5	85,980	143,114	229,093	226,942
<b>Total expenditure</b>		<b>119,732</b>	<b>143,114</b>	<b>262,846</b>	<b>260,593</b>
Net income/(expenditure)		-8,222	-12,434	-20,656	43,576
Transfers between funds					
<b>Net Movement in Funds</b>		<b>-8,222</b>	<b>-12,434</b>	<b>-20,656</b>	<b>43,576</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		79,360	94,427	173,787	130,211
<b>Fund Balances at 31 July 2018</b>		<b>71,138</b>	<b>81,993</b>	<b>153,131</b>	<b>173,787</b>

Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 14-19 form part of these accounts.

## Balance Sheet as at 31 July 2018

	Note	Unrestricted Funds £	Restricted Funds £	31st July 2018 £	31st July 2017 £
<b>Fixed Assets</b>					
Tangible assets	7	2,282	-	2,282	3,086
		2,282	-	2,282	3,086
<b>Current Assets</b>					
Stock	8	-	-	-	1,750
Debtors	9	11,144		11,144	23,603
Cash at bank and in hand	10	67,556	81,993	149,549	149,672
		78,700	81,993	160,693	175,025
<b>Current Liabilities</b>					
Liabilities falling due within one year	11	9,844		9,844	4,324
Net current assets		68,856	81,993	150,849	170,701
<b>Net Assets</b>		71,138	81,993	153,131	173,787
<b>Fund Balances</b>					
Unrestricted funds: general funds	12	71,138	-	71,138	79,360
Restricted funds	12	-	81,993	81,993	94,427
		71,138	81,993	153,131	173,787

For the year ended 31 July 2018, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of Trustee-Directors:

- a. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act. However, in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.
- b. The Trustee-Directors acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of the accounts.

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

Approved by the Trustee-Directors on 10th April 2019 and signed on their behalf by:

Charlotte Cashman, Chair

Charity number 1092719 Company Number 04388034

The notes on pages 14-19 form part of these accounts.

# Notes to the Accounts for the Year Ended 31 July 2018

## 1. Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention (as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities). The statements have been prepared in accordance with the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' (the Charities SORP), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the Trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. They have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The following accounting policies have been applied in dealing with material items:-

### *a) Donated and grant income*

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors. Income from donated goods is accounted for on the basis of the value of average donation times the number of donations received.

### *b) Stocks*

Donated items held for redistribution are measured at an average value, according to their service potential to beneficiaries, as noted in 1a).

### *c) Other income and expenditure*

Investment income is taken into account when receivable, and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

### *d) Funds*

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the Trustee-Directors. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

### *e) Fixed assets and depreciation*

Fixed assets acquired for use by the company are capitalised and depreciated over their estimated useful life unless they cost less than £200 when they are written off on purchase. The depreciation period for equipment and IT is four years.

### *f) Pension costs*

The company operates a defined contribution scheme for employees after three months service. Pension premiums are charged as they are paid.

### *g) Taxation*

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Act.

### *h) Cash flow statement*

The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.

## 2. Donations and Grants

	2018			2017		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Individuals and associated Gift Aid	91,868	7,017	98,885	100,736	87,574	188,310
Government donors and charitable trusts	7,000	104,131	111,131	3,465	92,546	96,011
Churches, clubs, companies and schools	6,228	19,532	25,760	6,432	6,898	13,331
	105,096	130,680	235,776	110,633	187,018	297,652

## 3. Trading Activities

	2018			2017		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Christmas gift wrapping service	1,652	-	1,652	1,229	-	1,229
Sales of crafts and other items	1,523	-	1,523	2,429	95	2,524
Sales of Christmas cards	-	-	-	12	-	12
Other, including raffles, admission fees and commission on internet sales	2,647	-	2,647	2,083	-	2,083
Consultancy	-	-	-	-	-	-
	5,822	0	5,822	5,752	95	5,847

## 4. Expenditure on Raising Funds

	2018			2017		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Events	2,214	-	2,214	2,966	-	2,966
Appeals & newsletters	335	-	335	494	508	1,002
Cards & crafts	-	-	-	-	-	-
Salaries	26,023	-	26,023	24,509	-	24,509
Other direct costs	2,053	-	2,053	2,175	-	2,175
Support costs	3,128	-	3,128	2,999	-	2,999
	33,753	-	33,753	33,143	508	33,651

## 5. Charitable Activities

*A note on grants to partner organisations (see also breakdown of grants payable overleaf)*

Grants are given towards partner organisations once their work has been identified as falling within the objects and activities of Advantage Africa, and when a partnership has been built between Advantage Africa and both the partner and the beneficiary community through visits and detailed project planning. The aims and activities of the project are then defined in a formal agreement which is written, approved and signed by the partner organisation's committee and Advantage Africa's Trustee-Directors and which forms the basis for monitoring.

Grants for projects in Kenya (Kibwezi, Mitaboni and Thinu) and Uganda (SNUPA and SPAU) to overcome poverty and create life opportunities for people with disabilities amounted to £48k in 2017/18 with an additional £4k granted to partners towards research on disability in East Africa. A further £56k was provided to the Rescue Team for HIV & AIDS (Kenya) and the Single Parents Association of Uganda to undertake projects among people affected by HIV & AIDS. The table below provides a further breakdown by project cost and the allowances for partners' staff that enable them to implement projects.

	2018			2017		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
<b>Direct charitable costs</b>						
Community development in Africa						
Direct costs	60,000	20,161	80,161	59,413	19,723	79,135
Grants payable	9,316	122,953	132,269	19,194	112,644	131,838
Support costs	6,231		6,231	-544	7,091	6,546
	75,547	143,114	218,661	78,063	139,457	217,520
Governance costs						
Accounts and examination	1,465	-	1,465	1,260	-	1,260
Trustee-Director meeting costs	165	-	165	168	-	168
Director's governance support	3,066	-	3,066	2,935	-	2,935
	4,696	-	4,696	4,363	-	4,363
Advocacy/campaigns/development education						
Direct costs	5,193	-	5,193	4,561	-	4,561
Support costs	543	-	543	499	-	499
	5,736	-	5,736	5,060	-	5,060
<b>Combined charitable activity</b>	<b>85,980</b>	<b>143,114</b>	<b>229,093</b>	<b>87,485</b>	<b>139,457</b>	<b>226,942</b>

<b>Breakdown of grants payable:</b>	<b>Project Costs £</b>	<b>Allowances £</b>	<b>Total Grants £</b>
Kibwezi Disabled People's Organisation, Kenya	7,571	7,352	14,922
Mitaboni Special Education Project, Kenya	580	2,404	2,984
Obambo Community Development Project, Kenya	-	-	-
Rescue Team for HIV & AIDS, Kenya	9,075	4,998	14,074
Thinu Special Education Project, Kenya	-	392	392
Single Parents' Association, Uganda	39,061	3,058	42,119
Source of the Nile Union of Persons with Albinism, Uganda	27,368	2,169	29,537
East Africa Disability Research Project	4,417	-	4,417
IT in Education Project	720	-	720
Strategic Development Project	19,335	3,769	23,104
	108,126	24,142	132,269

## 6. Staff and Trustee-Directors

No employee earned more than £60k during the year. Remuneration paid to key management personnel was £42k (£41k in 2016/17). As in 2016/17, no remuneration was paid to any Trustee-Director during the year, nor to any person connected to them. The Trustee-Directors waived expenses of £627 (£629 in 2016/17) and the value of donations their and related party donations in the accounting year was £3,364 (£3,075 in 2016/17).

We are grateful for the assistance of approximately 30 volunteers who contributed their time freely towards our Christmas Gift Wrapping Service and a further 5 volunteers who helped at other events and in the office.

No fees (2017: Nil) were payable to Stewardship, other than for the independent examination.



Staff costs were as follows:

	<b>31st July 2018</b>	<b>31st July 2017</b>
	<b>£</b>	<b>£</b>
Gross Salaries	91,581	88,470
Employers' National Insurance	5,059	4,836
Pension	4,579	4,423
Total	<u>101,219</u>	<u>97,729</u>
No. of staff	<u>4</u>	<u>4</u>

## 7. Tangible Assets

	<b>Equipment and IT Total £</b>
<b>Cost</b>	
At 1 August 2017	5,753
Additions in year	300
Disposals in year	-
At 31 July 2018	<u>6,053</u>
<b>Accumulated depreciation</b>	
At 1 August 2017	2,667
Depreciation in year	1,104
Less: Depreciation on disposals	-
At 31 July 2018	<u>3,771</u>
<b>Net Book Value</b>	
At 1 August 2017	<u>3,086</u>
At 31 July 2018	<u>2,282</u>

## 8. Stock

		<b>Opening Stock 01.08.17</b>	<b>Received during the year</b>	<b>Distributed during the year</b>	<b>Closing stock 31.07.18</b>
Sunscreen donated by Ultrasun UK for SNUPA to distribute among people with albinism to prevent skin cancer	<b>Value, £</b>	1,750	2,458	4,208	-
	<b>Units, 150 ml bottles</b>	3,500	4,916	8,416	-

## 9. Debtors and Prepayments

	31st July 2018 £	31st July 2017 £
Prepayments	391	379
Accrued Income	923	50
Debtors	37	21
Deposit	600	-
Tax recoverable	9,193	23,153
	11,144	23,603

## 10. Cash at Bank and in Hand

	31st July 2018 £	31st July 2017 £
Bank operating accounts - UK	29,715	19,622
Bank operating accounts - Africa	5,815	4,855
Bank deposits	113,576	124,983
Petty cash	443	211
	149,549	149,672

## 11. Creditors: Liabilities Falling Due Within One Year

	31st July 2018 £	31st July 2017 £
Accruals	9,844	4,324
	9,844	4,324

As of 31 July 2018, Advantage Africa has a five-year lease of its office premises with rent payable of £600 per month. A break notice may be served effective on 17th June 2021 after giving the Landlord three months' notice.

## 12. Funds

The restricted funds represent amounts received for specific purposes	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in/out £	Closing balance £
Kibwezi Disabled People's Organisation, Kenya	9,674	21,000	14,978	-	15,696
Mitaboni Special Education, Kenya	295	4,720	2,344	-	2,670
Rescue Team for HIV & AIDS, Kenya	4,057	11,850	11,911	-	3,996
Thinu Special Education, Kenya	765	-373	392	-	-
Single Parents' Association, Uganda	19,251	59,244	43,636	-	34,859
Union of Persons with Albinism, Uganda	29,011	14,455	30,913	-	12,553
East Africa Disability Research Projects	1,400	4,909	6,309	-	-
IT in Education Project	-1,001	8,874	3,840	-	4,032
Strategic Development Project	30,976	6,000	28,790	-	8,187
	94,428	130,679	143,114	-	81,993

The assets and liabilities represented by the various funds are as follows:

	<b>Fixed Assets</b>	<b>Bank &amp; cash balances</b>	<b>Other net assets</b>	<b>Total</b>
	£	£	£	£
Restricted funds		81,993	0	81,993
Unrestricted funds	2,282	67,556	1,300	71,138
	2,282	149,549	1,300	153,131

The equivalent figures for 2017 were as follows:

	<b>Opening balance</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers in/out</b>	<b>Closing balance</b>
	£	£	£	£	£
Kibwezi Disabled People's Organisation, Kenya	21,597	2,215	14,138	-	9,674
Mitaboni Special Education, Kenya	2,479	2,042	4,225	-	295
Rescue Team for HIV & AIDS, Kenya	-	17,041	12,984	-	4,057
Thinu Special Education, Kenya	2,975	-390	1,820	-	765
Single Parents' Association, Uganda	9,182	49,556	39,488	-	19,251
Union of Persons with Albinism, Uganda	13,717	43,828	28,534	-	29,011
East Africa Disability Research Projects	-2,233	32,945	29,312	-	1,400
IT in Education Project	-439	2,377	2,940	-	-1,001
Strategic Development Project	-	37,500	6,524	-	30,976
	47,278	187,115	139,965	-	94,427

	<b>Fixed Assets</b>	<b>Bank &amp; cash balances</b>	<b>Other net assets</b>	<b>Total</b>
	£	£	£	£
Restricted funds	-	92,677	1,750	94,427
Unrestricted funds	3,086	56,994	19,280	79,360
	3,086	149,671	21,030	173,787

### 13. Members

Each member of the company commits to contribute an amount of £10 if the charity is wound up.

