

2023 Annual Report and Financial Statements

For the year ended 31 December 2023



Directors and Trustees	<p>Jason Haines Chair; Senior Data Protection Officer</p> <p>Georgie Fienberg Founder and Trustee</p> <p>Karim Dhalla Treasurer (appointed as Treasurer and Chair of Audit, Risk, and Assurance Committee on 23 March 2023)</p> <p>Keith Stone Trustee</p> <p>Olivia Jenkins Trustee</p> <p>Sandra Anita Teichman Trustee (Appointed 24th April 2023)</p> <p>Dieudonné Yakubu Ogede Trustee (Appointed 24th April 2023)</p> <p>Martin Ott Trustee (retired 12th June 2023)</p>
Chief Executive Officer	Charlie Hay
Company Number	07534096
Registered Charity Number (England and Wales)	1141028
Registered Office	Unit G05, The Record Hall, 16-16A Baldwin's Gardens, London EC1N 7RJ
Auditors	<p>Sterling Partners,</p> <p>Grove House, 774-780 Wilmslow Road, Didsbury, Manchester, M20 2DR</p>
Bankers	<p>Lloyds Bank</p> <p>106 Kilburn High Road, Kilburn, London, NW6 4HY</p>

The Trustees of AfriKids Limited. are pleased to present their Report together with the Financial Statements of the Charity for the year ended 31 December 2023.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Charity Governance Code

The Trustees of AfriKids Limited. adopt the Code centred around seven key principles to ensure that AfriKids and the Trustees develop high standards of governance. Enabling and supporting AfriKids' compliance with relevant legislation and regulation as well as promoting attitudes and a culture where all charitable activities work towards fulfilling the Charity's vision.

Cover image: Proud mum Talata looks on at daughter, Gifty in her new school uniform. They are one of thousands more families supported by AfriKids this year to help ensure their children's right to education.

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Reflections from our Chair

Jason Haines

As we close the chapter on 2023, I am pleased to share my reflections on a year marked by both significant accomplishments and formidable challenges. The resilience and dedication demonstrated by AfriKids amidst an ever-changing landscape has been truly inspiring.

The past year has been characterized by profound external factors that have influenced the context in which AfriKids operates.

Regional stability is crucial for the execution of our programmes. In 2023, parts of northern Ghana and surrounding areas experienced intermittent political instability and conflict. These disturbances necessitated rapid adjustments to our operations, emphasizing the importance of flexible and responsive programme management. Despite these challenges, our collaboration with local governments and community leaders has ensured the safety and continuity of our initiatives.

Global economic volatility has had a significant impact on our financial resources and costs. The rising cost of living in the communities we serve has further strained the already limited resources of families. This economic pressure has underscored the importance of our economic empowerment initiatives, which aim to provide sustainable livelihoods and alleviate poverty.

Socially, increased awareness and support for education and healthcare have been encouraging. However, persistent social issues such as gender inequality and child labor continue to hinder progress. Our programmes have focused on addressing these issues head-on through community education, advocacy, and direct intervention.

The digital divide remains a significant barrier, particularly in remote areas. However, 2023 saw us make substantial strides in integrating technology into our education programmes. By leveraging digital learning platforms, we have been able to reach more children and improve the quality of education delivered. This innovation is a critical step towards bridging the educational gap and ensuring that all children have access to quality learning opportunities.

Navigating the legal landscape is essential for the protection and advancement of children's rights. This year, we intensified our advocacy efforts, working closely with local authorities to ensure compliance with child protection laws and to promote policies that safeguard the rights and well-being of children. These efforts are crucial in creating a safe and supportive environment for every child.

Climate change remains a pressing issue, with its effects being acutely felt in the regions we serve. Severe weather events, including floods and droughts, have had devastating impacts on communities, disrupting lives and livelihoods. Our response has been to not only provide immediate relief but also to invest in long-term sustainable solutions, such as promoting climate-resilient agricultural practices and renewable energy projects.

Amid these external challenges, AfriKids has achieved remarkable progress. Our health and education programmes have expanded and adapted, providing vital services to those in need. The resilience and dedication of our staff on the ground have been instrumental in delivering these services under challenging conditions.

Looking forward to 2024, we are committed to building on these successes. Our new sustainability initiative, focusing on sustainable agriculture and renewable energy, promises to empower communities and promote environmental stewardship. These efforts are critical as we strive to build resilient, self-sustaining communities.

We are also enhancing our advocacy efforts, working in close collaboration with local governments and international bodies to champion the rights of children and ensure access to education, healthcare, and safe environments.

In closing, I extend my heartfelt thanks to our dedicated staff, whose hard work and passion drive our success, and to our donors and partners, whose generosity makes our work possible. Together, we are making a tangible difference in the lives of many and paving the way for a brighter, more equitable future.

With sincere gratitude and optimism,

Jason

Jason Haines
Chair of the Board, AfriKids UK



Reflections from our Chief Executive

Charlie Hay

As we look back on the year ended 2023, I am filled with a profound sense of gratitude and pride in the progress we have made, the challenges we have overcome, and the unwavering commitment of everyone involved with AfriKids. If you were part of our story in 2023, thank you.

2023 was another year of significant achievements and learning experiences for AfriKids. Probably the most exciting development was launching the implementation phase of our life-changing programmes for children in three more districts across northern Ghana, marking a major milestone in AfriKids' history as we branch into communities outside of our "home" territory around Bolgatanga, and begin to test whether our locally-led model can be replicated and scaled up.

Our work in these areas began with community entry, relationship building and baselining work in the latter part of 2022, during which we "co-designed" the programme we will deliver with communities; working with them to adapt our model to their specific challenges and priorities. Now we have moved into the four year phase of delivering these adapted "interventions" to create change. These major programmes are a holistic blend of AfriKids' tried and tested interventions to keep children healthy safe and in school, and for the first time we are testing a "concentrated approach" – applying all of these activities in the same areas ("demonstration districts") to test their compound effect.

The new districts were selected as some of the lowest ranking in the country's district league tables (produced by UNICEF), which measure a range of quality of life indicators. This makes them some of the hardest to reach geographically, but also some of the most challenging contexts in which to affect change.

These new territories come with new experiences for our amazing project staff, many of whom have relocated to serve these communities further away. Every day they overcome obstacles with remarkable resilience; crossing waterlogged areas in makeshift canoes, campaigning for girls' education in areas where fewer than ten girls are enrolled in entire schools, and empowering disenfranchised women to grow thriving, climate-resilient livelihoods and become active changemakers in their communities (get in touch with us to try their honey!).

This "above and beyond, whatever it takes" mentality is the spirit of AfriKids and can be seen across our entire community of staff and supporters. In the UK, our fundraisers, operating in the toughest climate we've seen for "international development" in many years, are more determined than ever,

spreading awareness about why our work ensuring education is so important for a peaceful and sustainable future, and keeping our amazing donors informed about the incredible difference their support makes to children's lives.

I was thrilled to spend time with colleagues in Ghana in May when the International Leadership Team, comprised of the directors of AfriKids UK and AfriKids Ghana, met for our annual conference to pause, reflect and build forward. Since our 20th anniversary in 2022, we have been reviewing the archives, the world around us and speaking to staff, supporters and stakeholders to refine our vision for the next twenty years. We look forward to sharing more on this with you in 2024, along with other exciting updates like a refresh of the AfriKids' brand identity – designed to help amplify our story so we can do more.

I could talk about the many challenges – economic, security, climate – but I think we're all aware of the many issues impacting the global community at the moment. As CEO, it's part of my job to reassure people we will overcome hurdles and prevail in the end. Make no mistake, the work is tough, sometimes crushingly so - but keeping the faith is not. Every year I marvel at the resilience and determination I see across the AfriKids family, the communities we work with, and in particular, the children we support. They convince me every day, that we will - and must - always find a way.

Thank you for being a part of the AfriKids family.

As ever, looking forward with positivity and courage,

Charlie

Charlie Hay
CEO, AfriKids UK



Highlights of 2023

33,717

Children supported including 14,000 primary school pupils with improved education and more than 2,000 girls with STEM clubs.

Our documentary

HOW TO MAKE A DIFFERENCE IN AFRICA

won a 2023 Charity Film Award.

[Watch it here](#)

We teamed up with Care International and other partners to launch a major new four year programme aimed at improving learning in 1,254 primary schools, with funding from USAID.

96%

of women in our livelihoods programme increased their net incomes after our support, like dressmaker, Esther.



65,939

Community members reached, including 1,255 women supported to grown businesses and 324 parents trained to support children with disabilities.

1,327

Duty bearers engaged, including training for 300 primary school teachers, 127 headteachers, 116 STEM teachers and 121 healthcare providers.

97%



of the most at-risk children we're supporting at primary level have successfully transitioned to Junior High School.

Our TV, radio and online campaigning in Ghana reached

1.2m+

people, helping to spread awareness and action to support children's rights.



We teamed up with BBC Radio 4 and space scientist, **Dr Maggie Aderin-Pocock** to raise the voices of Ghanaian girls with our special appeal in April.



The town of Uwasi **enacted a new law:** any man who abducts or marries a school girl will be fined one cow, helping to prevent early and forced marriage.

Highlights of 2023

Your collective support enabled over 78,000 people to benefit from our programmes in 2023. AfriKids’ listen, empower, sustain approach unlocks the power of local communities to change their children’s futures and put smiles on their faces today. Here are a few of the ways your funds were used to initiate this change.



Highlights of 2023

District Multi-Disciplinary Teams (DMDTs)

AfriKids began the year by gathering together an amazing team of local people within each new district we entered to support children at risk of dropping out of school. By bringing together the expertise of government employees in education, social welfare, and healthcare, AfriKids is building sustainable groups that work for children.



JANUARY

Identifying Focus Children

Together with teachers, AfriKids and DMDTs began work to identify and support the individual children across three new districts, who were most at risk of dropping out of school. We found that one of the most common issues affecting these 'focus children' was a lack of adequate learning materials, uniforms, and sandals. This led children to leave and work in dangerous industries like mining and portering. Another key barrier we identified was child marriage.



MARCH

Teenage Pregnancy

Lamisi dropped out of school due to pregnancy, but with the array of community stakeholders supporting the programme, she was successfully reintegrated back into school. She said:

"I must confess that life has been brought back into my life, as I had given up on everything including education...your sensitization on the importance of supporting one another to school has really been a relief, as most of my classmates who used to despise me are now supporting me in diverse ways."



MAY

FEBRUARY

APRIL

JUNE



Erica & Monica

It wasn't long before the DMDTs were put to the test! Children from one of AfriKids' child rights clubs sprang into action when they heard that two of their friends had been abducted for forced marriage. The club called on their chief and the DMDT to rescue their friend Monica and now, working together, she is safely back with her family, in school, and back with her friends.



Children's Health

One of the reasons that often causes children to miss school was ill health. AfriKids partnered with local health services to conduct screenings in schools, helping children with infections, skin conditions, malnutrition, their eye health, as well as helping to refer children for more complex conditions. AfriKids also empowered Community Health Volunteers and midwives to conduct 48% more home visits for children.



Inclusive Education

We trained teachers on inclusive education, both in theory and on practical techniques to implement it. They were trained on what their roles and responsibilities are towards children who are struggling to stay in school. Teachers were challenged with scenarios where a child is under pressure to drop out and to brainstorm and provide ideal solutions for children with different backgrounds and situations.

Tree Planting

Seedlings of mahogany, cacia, neem, mango, flamboyant, cashew, and dawadawa trees were given to schools in order to combat the effects of climate change. Planting trees helps soil to resist the longer-term effects of desertification brought on by climate change. However, in the short-term, the increase in dramatic weather events has regularly seen school roofs being blown off in storms and other instances of serious damage; planting trees around school grounds acts as a wind barrier.



Reading Clubs

Through our in-school and mobile libraries, AfriKids created Reading Clubs to foster children's passion for reading, but crucially to provide access to books, as most children won't have any at home. In October, the clubs organised inter-school reading and spelling competitions. Teachers, thanks to their training, were able to cultivate a great, inclusive and supportive atmosphere. It was amazing to see the transformation of initially timid and unconfident children, grace the stage, be brave, and find success!



Sanitary Pads

For girls across all of the districts, this month we were able to provide them with re-usable sanitary pads. These sanitary pads are aimed to reduce pressure on the girls who have difficulty in affording menstrual hygiene products, as unfortunately it is one of the most common items that boys and adult men will barter with for transactional sex. After identifying the girls in need, it was also a great opportunity to provide education on menstrual cycles, how to track them, and how to use the reusable pads.



JULY

AUGUST

SEPTEMBER

OCTOBER

NOVEMBER

DECEMBER



STEM Showcase

In July, children in Junior High School take their 'Basic Education Certificate Examinations' (BECE), the equivalent to British GCSEs. As AfriKids' STEM club members were presenting their end of year projects, many mentioned how impactful the clubs had been in preparing them for their BECEs. Their project presentations featured electric canoes, windmills, security alarms, tractors, bridges, and toilets – all of which they had designed and built. These were showcased to their parents and communities to challenge attitudes and to inspire younger girls to take up STEM subjects.



"Spirit Child" Phenomenon

We set up new physiotherapy services for children with cerebral palsy in the demonstration districts. One of the children receiving treatment is Masoud, just two years old. When people within his community believed him to be a "spirit child", he and his mother became ostracised. AfriKids had been working in a neighbouring district and she sought our help. We brought together our allies in social welfare, the police, and the health service to protect Masoud and his mother and began working with their community to change attitudes.



Domestic Labour

Our Child Rights Clubs have been involving children in discussions about daily issues, such as gender roles at home. Club leaders asked the children to call out which gender does which task, placing a bean in a respective bag. By the end of the activity, the stark difference between the bags highlighted the excessive burden on girls. This physical metaphor vividly illustrated the issue, energising the children to agree that most tasks can be done by either gender, and they should practice this in their daily lives.

Extending our reach

2023 was the second of a five-year programme to bring quality education, healthcare and child protection to three more districts of northern Ghana: Binduri, Builsa South and Mamprugu-Moagduri. With your support, we are now working with 60 more communities in these districts. You can read more about these districts and what makes them special below.

You supported

47,660

people across these districts in 2023



7 in 10

families are multi-dimensionally poor*

Binduri

Binduri's communities are sandwiched between two conflicts: the long-standing local Chieftaincy disputes in neighbouring district, Bawku, and extremist groups who have spilled over the border carrying out violent attacks in nearby Burkina Faso. It is also a popular track for smugglers and many children are being exploited for smuggling.

1 in 4

children are not in school.

Builsa-South

Builsa South is home to the biggest markets in northern Ghana. 70% of people here rely on agriculture for their income and food, highly vulnerable to the changing climates, and their children are missing vital schooling to work in the markets.

1 in 15

die before their fifth birthday.

Mamprugu-Moagduri

This is the poorest district we work in. On average, every household here has 5 people, the highest number in Ghana. Often they all sleep in one room. Forced marriage is prevalent and girls as young as 10 are being forced to have sex with men in exchange for money, food or menstrual pads.

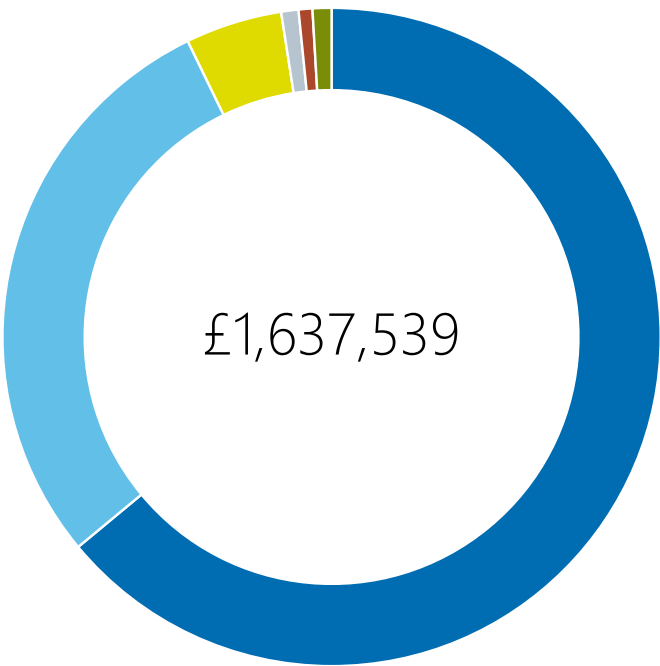
* Multidimensional poverty refers to the percentage of households deprived along three dimensions – monetary poverty, education, and basic infrastructure services – to capture a more complete picture of poverty.

Income and expenditure summary

A summary of our income and expenditure for the year ended 31 December 2023. You can find more detail in our Financial Statements from [page 35](#) onwards.

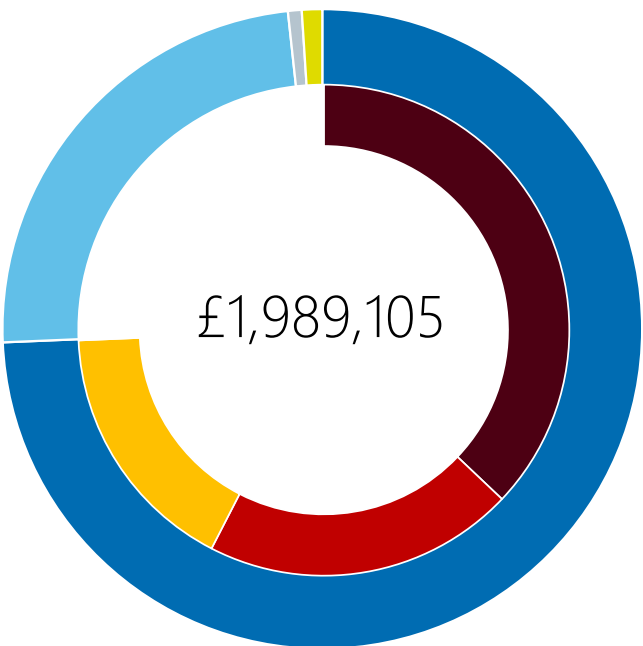
Income

- Trusts & Foundations
£1,047,835 | 64%
- Individuals
£471,792 | 29%
- Corporate
£77,730 | 5%
- Gifts in Kind
£13,897 | <1%
- Events & Community Fundraising
£11,087 | <1%
- Other Income
£15,198 | <1%



Expenditure

- Programmes
£1,483,032 | 75%
 - Education
£739,664 | 37%
 - Child Protection
£408,735 | 21%
 - Health
£334,633 | 17%
- Fundraising
£471,624 | 24%
- Gifts in Kind
£13,897 | <1%
- Governance
£20,552 | 1%



We are currently investing to strengthen and grow AfriKids, including investment in fundraising and communications to help us reach more children. In 2023, we spent 75p (2022: 74p) in every £1 on our programmes, and invested 25p per £1 in raising funds, which has been especially challenging over the last few years.

Programmes

2021-2025 Strategic Goal 1: Ensure Means

ENSURE FAMILIES AND YOUNG PEOPLE HAVE SECURE LIVELIHOODS

62% of people in northern Ghana live in poverty and just 15% are in secure employment. Most families rely on vulnerable employment like subsistence farming and petty trading to meet their needs - livelihoods that are particularly prone to shocks like climate change and economic depression. Poverty, at the family and community level, brings significant risk to children's rights. Families lacking secure livelihoods are under more pressure to marry their daughters off early or send children to work or to the street to help make ends meet. Therefore, ensuring families have secure livelihoods is critical to helping them protect their children's rights.



OBJECTIVE:

Help families and young people secure their own livelihoods to meet children's needs and protect their rights to quality education, good health and protection from harm

IN 2023 WE DID THIS BY:

- Supporting families and young people with credit and skills training to improve their livelihood security.
- Supporting extremely disadvantaged children with school supplies.
- Promoting and helping poor families to access public welfare initiatives like Ghana's National Health Insurance Scheme and livelihood support programmes (e.g. Livelihood Empowerment Against Poverty, NHIS, etc.).
- Partnering with other organisations specialising in livelihood improvement initiatives to bring them into the communities we serve.

THE CHANGE WE ACHIEVED IN 2023:

97%

of women saw enhanced monthly incomes after training

\$22 -> \$55

rise in average monthly income for women, after training and microfinance

4x

the number of women are demonstrating key business skills after training

47%

of women have hired additional staff for their business



Ensuring Means in 2023

In 2023 AfriKids launched the implementation phase of a major new expansion across three more districts of northern Ghana: Binduri, Builsa South and Mamprugu-Moagduri. Collectively, these districts are home to 182,000 people, and we are working with 20 communities in each to improve the security of children's rights to protection from harm.

Family Livelihoods Support Programme

In 2023, we saw 270 women join our business training and microfinance programme, against our target of 255 women – most of whom have no education and most are informally employed, unable to access formal financial services. Most are subsistence farmers, producing much of the food their family survives on, and earn a small income from “petty trades” that they rely on to purchase essentials like clothing, school supplies, medicine and sanitary products. Most of these women are incredibly resourceful and enterprising, but without access to interest bearing savings accounts or credit facilities, they are unable to invest in their trades to achieve economies of scale and increase their profits, trapping them in poverty.

With the majority of women supported by the programme reliant on subsistence farming in an increasingly fragile environment, we worked with partners to provide them with training on how to increase their yields and employ more environmentally sustainable practices.

Prior to the disbursement of loans, women in the project received training on Basic Business Management Skills. The training programme is enhanced through interactive sessions, practical exercises, mentorship, and follow-up support. The key elements of the training are:

- Business planning
- Financial management
- Marketing and sales
- Customer service
- Operations and logistics
- Risk management

Focus Children

Means was found to be one of the most common issues that threatened to force children out of school – a lack of adequate shoes and school uniforms, as well as learning materials. On a school-to-school basis other key issues presented themselves, including children engaging in dangerous labour through ‘kayaye’ (working as porters in big cities) or ‘galamsey’ (small-scale, often illegal) mining. Other schools saw child marriage as another key barrier for the focus children, which is often arranged by parents due to financial pressure.

Our work last year revealed the need for school supplies and learning materials support, follow-up home visits, counselling for pupils, engagement with parents, and in some instances the provision of bicycles for children walking an incredibly long distance to school, in order to ensure means are not a barrier to education.

Fourteen year old Thomas was born with one twisted leg, forcing him to walk and put his weight on the metatarsals of that foot. His long walks to school were uncomfortable and he often developed sores on his foot as a result. Thomas is a passionate student and hopes to become an engineer when he is older.

When our team visited him and his family at their home, he was keen to show off a sound system he had built himself by recycling electrical parts. Both of his parents are subsistence farmers and suffer from their own health conditions, making their livelihoods incredibly vulnerable to shocks.

With not much money to spare in the house, Thomas attends school in the single ragged uniform he owns and has no textbooks and exercise books to learn with. AfriKids has been able to offer financial support to aid in correcting Thomas’ twisted leg and will be providing exercise books, pens, a new uniform, as well as rice, beans, oil, and planting seeds for his family.

2021-2025 Strategic Goal 2: Build Motive

CREATE CHILD CHAMPION COMMUNITIES THAT PROTECT THE RIGHTS OF ALL CHILDREN



Sustainable change can only happen with community support and understanding. While livelihood security is the first step in enabling families to protect their children's rights, it is also critical that those rights are understood and valued by all. Communities that have long endured poverty and limited access to education and healthcare might not value education as a priority, know how to optimise mother and child health or challenge traditional beliefs and practices that are harmful - especially for children with disabilities and girls. By showing people the difference child protection, education and health can make to their children's futures, and empowering them with the roles and responsibilities to make change happen themselves, we have been creating "Child Champion Communities" that celebrate the rights of all children.

OBJECTIVE:

Inform and empower children and communities to understand, value and protect the rights of all children

IN 2023 WE DID THIS BY:

- Educating and empowering children on their rights and providing platforms for them to be heard through Child Rights Clubs, extracurricular activities, radio programmes and public events.
- Delivering social and behaviour change communication programmes in communities to:
 - promote knowledge, attitudes and practices that improve the health of children.
 - end harmful traditional beliefs and promote knowledge, attitudes and practices that keep children safe, especially those most vulnerable to abuse.
 - promote the importance and value of ensuring every child's right to education, including children with disabilities.
- Supporting adults from the most under-represented groups to become role models and mentors, promoting the case for investing in the education of the most marginalised children.

THE CHANGE WE ACHIEVED IN 2023:

60%

of school-aged children regularly engaged with sessions on their rights

67%

of community leaders attended events promoting education

80%

of children know where to seek help if they are abused

41%

fall in the endorsement of child marriage



Building Motive in 2023

Girls Education

One of the key topics that we have been speaking to communities and traditional leaders on, over the year, was the importance of girls' education and challenging harmful gender roles. When the local data on school attendance and drop-out rates is presented during discussions, many parents are shocked and saddened as they know their children's ambitions and dream jobs – which can only be reached by schooling. The aim of these engagements is not only to open conversation and speak on the issues, but also to agree actions with community members to promote girl's education.

"If we really want our children to have a better future, we as parents have to always look out for children's welfare and educational needs. We should endeavor always to come around to check if the children are actually in school."

Musah, PTA Chairman

These events inspire sustainable change in communities as more people committed to children's rights find the inspiration to step forward. For instance, after one such event in Kikaayiri, in Mamprugu Moagduri, the newly enskinned chief took up

the call to action and organised community members and the school authorities to come together again and put their plan into action. Further, he arranged another event for the students from AfriKids' STEM clubs to demonstrate their projects to the community.

Champions Against Child Marriage

Alongside chiefs of communities, the project team also engages women's leaders and youth leaders to become powerful agents within their communities. Our discussions and workshops focus on thinking through local means to address the high instances of early and forced marriage in the area. The conclusions that many groups arrived at was that speaking publicly on these issues is the first step, to openly address these practices that are all too often excused away. Youth Leaders resolved give frequent advice to children to help them understand their rights and Women's Leaders resolved to conduct regular community engagements on the subject.

"If we the youth refuse to help shape these children, then we are definitely going to face it in the near future".

David, a Youth Leader in Katrigi, Mamprugu-Moagduri



RAMATU'S STORY REVISTED:

In last year's report we briefly told the story of Ramatu, a then 15-year-old who like so many children was pressured into leaving school in order to work. Ramatu had travelled south to Accra for 'Kayaye', to work as a porter, selling refreshments and simple goods in busy areas. This kind of work puts many girls at risk of abuse and exploitation and it deprives them of their education.

Down in Accra she was outside of AfriKids' knowledge and reach, however when we build motive, we inspire action.

Our programmes team had begun working with Ramatu's home community and their chief. Following the sessions, the chief took it upon himself to call her parents to rethink and take steps to bring their child back

from Kayaye and back into school.

This year we checked in with Ramatu once again who has been safely back at school all this time.

This year, Ramatu has been inspiring action as President of her school's Adolescent Sexual & Reproductive Health club, sharing her story with younger girls tempted by Kayaye. She initially left school because her single father couldn't afford menstrual hygiene products, so she worked to buy them herself. Recognising this common issue, the ASHR club now provides reusable sanitary pads. Additionally, Ramatu and her peers are improving the school's WASH facilities by producing hand wash after being trained in liquid soap making, a skill they can use for the future.



2021-2025 Strategic Goal 3: Create Opportunity

ENSURE ACCESS TO QUALITY EDUCATION, CHILD PROTECTION AND HEALTH SERVICES

Even if people have the means and motive to protect their children's rights, they are only able to do so when they have access to decent institutions and services like quality schools and professional healthcare facilities. Schools, healthcare and child protection services serving poor rural communities are often under-resourced, poorly governed and struggle to retain skilled staff. These communities often lack the knowledge, voice and power they need to demand better from the public services they and their children are entitled to. By setting up community based systems and working with professional services to bring them up to a gold standard - making them Child Champion services - we opened doors to more children being healthy, safe and educated.

OBJECTIVE:

Improve education, child protection and health services to ensure all children can be healthy, safe and learn

IN 2023 WE DID THIS BY:

Working with schools, education authorities and communities to tackle issues and strengthen education systems, ensuring more children complete a quality basic education at the right age and can progress further in their studies. We:

- Made schools inclusive and safe with WASH facilities, disabled access and removal of corporal punishment.
- Supported schools to offer a range of learning opportunities including STEM and extracurricular activities.
- Supported teachers with training in modern and effective teaching methods relevant to their student age group/level.
- Equipped teachers and schools with learning materials and resources.
- Helped education providers put people, systems and processes in place to ensure effective management of schools and to open space for parent/community involvement.

THE CHANGE WE ACHIEVED IN 2023:

68%

more children are achieving proficiency in literacy

77%

more children are achieving proficiency in numeracy

Twice

the amount of girls are scoring passing grades in STEM subjects

Triple

the amount of teachers are demonstrating equitable and inclusive teaching



Creating Opportunity in 2023

Over the year we worked hard to ensure children were not forced out of school due to the pressures of poverty. We discussed with everyone we could reach about the importance of education and protecting children, and the last key strand of our work is that people with a duty toward children, have the skills, the resources, and the drive to deliver the best outcomes for the children they serve.

Supporting teachers with further training makes an enormous difference to children's lives. This is especially so at the earliest levels, providing children with the foundational skills for lifelong learning. One of the kindergarten teachers we worked with during the year, Mr. Amos, took everything he had learned and completely transformed the new school he had been assigned to. Previously the classroom was dull, teaching aids were never used, and as such many children didn't turn up to morning classes.

Mr. Amos was then transferred to the school and within a term, he had transformed the school's KG classroom, the wall displays he built attracted children of all ages to read and engage with them. The teaching and learning materials AfriKids had provided were now clearly in use. But most of all it was Mr. Amos' teaching that really impressed us and inspired us.

One of the cornerstones of our training for KG teachers is the use of phonics and child-centred pedagogies in early years education. Teaching practices that are standard for high schools, do not work for kids this young, they need to be engaged with play based learning and an interactive teaching style. Mr. Amos has a great talent for art and music and was soon composing phonics songs in both the local language, Bulli, and English. Within a term, Mr. Amos' creative and lively lessons had reached the ears of parents, and subsequently the enrolment and attendance of kids in his class doubled.

We spoke to the headteacher of the school who said:

"I must confess that this term has been one of my happiest sessions as teacher and Headteacher of [this school] due to the efforts of my KG teacher. Amos has made his classrooms and lessons so attractive that anytime the KG is in session, even the primary children will run to peep through the windows!"

Mr. Amos himself said:

"With the help of AfriKids having engaged all KG teachers last year on teaching methodologies and provided us with teaching and learning materials, I took this as a rare opportunity... I have always wanted to put smiles on children that I come into contact with, and that should have a positive impact in their lives, beyond the school environment."



YVONNE'S BELIEF IN EDUCATION RESTORED

The quality of teaching profoundly impacts students' lives, motivating them to continue learning. Yvonne, from a small village where subsistence farming prevails and only 40% of adults are literate, initially struggled with education due to heavy domestic responsibilities and her inability to read at age 10, leading her to quit school.

However, AfriKids' intervention through catch-up classes for out of school children, reignited her aspirations. Five months into the programme, Yvonne is now fluently reading in her mother tongue, Bulli, and improving her English. She appreciates the flexible afternoon classes that accommodate her chores and the informal dress code that eliminates the stigma of not having a uniform. Learning in her native language has also made grasping concepts easier, contributing to her renewed enthusiasm for education.

Yvonne's experience underscores the transformative power of accessible and supportive educational initiatives in disadvantaged communities.

Fundraising statement

In 2023 we raised a total of £1.6m in voluntary income to help deliver our programmes for children across northern Ghana. £13,897 of this was the value of goods and services donated pro bono and in kind.

We are incredibly grateful to all the generous supporters and partners who make our work possible and help transform children's lives daily. Our fundraising activity is thoughtfully planned and budgeted for every year, and we carefully assess the value of all investments we make in raising funds. Our income comes from grants made by institutions, trusts, and foundations or from individuals and groups making personal donations or helping to raise funds by taking part in challenges or activities with schools and community groups.

However, fundraising continues to be extremely challenging and more expensive, with cost-of-living pressure on staff and increased competition for funding available. In 2023 we saw a fall in income of approximately £200,000 from 2022. In both 2022 and 2021, we received a significant donation of over £300,000 from a corporate partner which has been hard to replicate now that their funding has ended. In addition, we continue to be hit by the decline in grants from statutory sources, trusts, and foundations, which since 2019 has declined by more than two-thirds. This has largely been impacted by the loss of funding from the UK government for international development and a shift in the strategies of many grantmakers towards domestic causes.

Positively, we sustained income from a committed base of individual supporters who together fuel our fight to break the cycle of poverty and ensure every child is healthy, safe and in school. We were excited to bring new supporters into the AfriKids' family through our successful BBC Radio 4 appeal, alongside incredible financial commitments from many of our high-value donors.

We also remain grateful to the players of the People's Postcode Lottery. The funding we received in 2023 through their Postcode Education Trust continues to form the foundations of AfriKids. Their flexible funding enables us to build and adapt programmes that remain responsive to the local communities we serve and the ever-changing environment we operate in. Their support also enables us to look ahead and invest in operations and fundraising activities to improve efficiencies and build our resilience to risks.

In 2018 it cost us 22p to raise every £1, in 2023 it was 25p as fundraising continues to be more expensive. To mitigate these cost increases and as part of our commitment to locally led development we are strengthening fundraising capacity and resources in Ghana and as a result project that our UK costs will reduce in 2024.



The following sections are provided in compliance with Section 13 of the Charities (Protection and Social Investment) Act 2016:

AfriKids is registered with the Fundraising Regulator and comply with its Code of Fundraising Practice (the Code) – including risk assessment and due diligence on funding sources and upholding our Safeguarding Policy in relation to fundraising and communications. Our fundraisers receive induction and refresher training in the Code and our policies for good practice.

Our fundraising activities are predominantly carried out by our own staff, with some support from contractors, all of whom have written agreements, training and monitoring in place to ensure compliance with our values, principles and policies. We receive donations that are made directly to AfriKids or via select third party platforms including Enthuse and GlobalGiving, all of which are required to meet our standards including GDPR and safeguarding.

In 2023, our fundraising activities included:

- Applications to individuals and organisations for funding
- Managing relationships with active donors, whilst exploring new supporter networks to secure and retain support from new donors
- Working with individuals and organisations fundraising for AfriKids, e.g. supporting individual fundraising challenges or fundraising initiatives from schools
- Multiple match-funded public appeals to raise donations and support, including through platforms such as The Big Give and BBC Radio 4

We did not carry out any door-to-door, telemarketing or street fundraising.

All our fundraising activities are underpinned by 'The AfriKids Way', our new set of guiding principles and core values of integrity, unity and impact, launched in 2023. More detail on these can be found on our website here: <https://www.afrikids.org/about-us/the-afrikids-way/>

Our fundraising team work hard to ensure our supporters have a great experience with us and are kept up to date with the huge difference their donations make to children's lives. We did not receive any complaints around our fundraising activity in 2023 and there were no compliance issues with a voluntary scheme or fundraising standard. We welcome feedback from our donors on how we can continue to improve. More information on how to do this can be found on our website here: www.afrikids.org/contact-us/



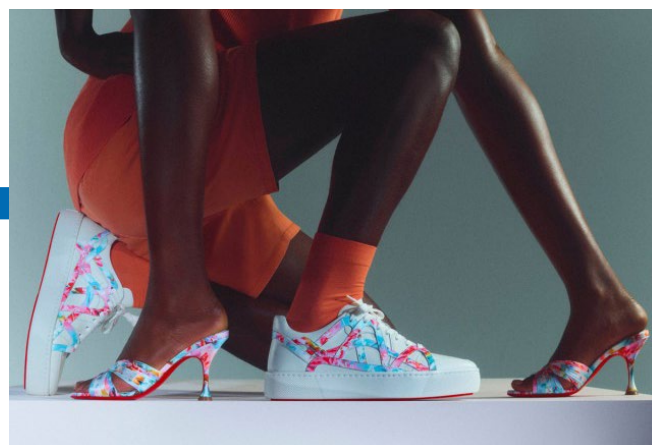
Fundraising highlights

Thanks to players of the **People's Postcode Lottery**, we received £700,000 of flexible funding awarded through Postcode Education Trust in 2023. This continued support and trust in our work is transformational for AfriKids. It provides the foundations for everything we do to build brighter futures today and in the future.



With the support of **Medicor Foundation**, AfriKids launched the implementation phase of our major new Child Protection Programme. Collectively, the districts are home to 182,000 people, and we are working with 60 communities. Thanks to this three-year partnership with Medicor Foundation, our teams are working hard with children, communities and stakeholders to shift harmful social norms and mobilise communities to champion their children's rights.

We teamed up with **Christian Louboutin and Idris & Sabrina Elba** on a beautiful collection of African-inspired shoes and bags which raised over \$80,000 through GlobalGiving and made a life-changing difference for thousands of families across northern Ghana who were able to send their children to school and keep them safe and healthy as result of this support.



JACOBS FOUNDATION

We've been thrilled to partner with the **Jacobs Foundation** on two programmes this year. As part of a consortium with Right to Play, Sabre Education and VVOB, we are implementing the Leadership Communities of Practice programme to increase community and school leadership in early years, focusing on strengthening play-based learning. We also won a contract to implement a *Complimentary Basic Education* intervention under Jacobs Foundation's Communities of Excellence and UNICEF's 'Whole School, Whole Community' concept, which has been building staff capacities in Ghana Education Service and helping children who have dropped out of school to restart their education.

AfriKids Ghana, working in coalition with Care International and three others, secured our first-ever **USAID** grant. This is a highly sought-after grant, worth around \$4.5 million over 4 years to AfriKids Ghana. The project aims to improve learning in 1,254 primary schools. The programme will focus on strengthening accountability across the Ghanaian primary education system.



Suzi Archer and **Nicky Hoyland**, who both work for our corporate partner **Huler**, undertook a challenge to fundraise for AfriKids by running the Manchester Half Marathon and raising over £600!

In April, we were fortunate enough to be selected for a BBC Radio 4 charity appeal slot, with the esteemed space scientist and educator, **Dr Maggie Aderin-Pocock** presenting our campaign. Thanks to Dr Maggie, the listeners of BBC Radio 4, and match funds from **The Ruddock Foundation for the Arts**, we raised a grand total of £54,819 towards STEM education for girls in northern Ghana.



Friends of AfriKids in the USA, led by Chair Megan Morgan - pictured right with AfriKids Field Officer, Bea - continues to raise vital funds and elevate the voices of northern Ghana's children. In 2023, our supporters across the pond contributed an impressive \$45,000 to keep children safe, healthy and in school.

Students at **Berkhamsted School** and beyond, who worked towards completing their Duke of Edinburgh Awards in 2023 chose to support AfriKids as part of their volunteering requirements. Alongside raising awareness amongst their peers and school community, they have been fundraising for AfriKids by selling customised AfriKids shoelaces and t-shirts!



In March 2023, AfriKids documentary, 'How to Make a Difference in Africa', won the Bronze Award in our category at the **Charity Film Awards**.

How you can get involved

In 2024, we want to focus on finding new and exciting ways of funding our programmes. From new investment packages to welcoming prospective individuals and organisations to be part of the AfriKids family, we want to ensure we are doing everything we can to change the future of many more children across northern Ghana.

Throughout 2023 we worked with a range of stakeholders to develop a new AfriKids brand identity, and are excited to launch it publicly in 2024. We hope this will play a big part in helping us raise our profile and reach new supporters, as well as resonate more strongly and build trust with the communities we serve.

It is important to us that our supporters can get involved in AfriKids' next chapter. In 2024 you can help us by:

- Linking us up with new supporters through your company, school, friends or family.
- Heading to an event relevant to AfriKids work or full of likeminded individuals? Bring us along to attend or speak.
- Consider leaving a legacy gift – by remembering AfriKids in your will, you can help to ensure a brighter future for generations to come.
- We also have a new and exciting opportunity launching in 2024, for 60 supporters to team up with 60 communities across our new demonstration districts Builsa South, Binduri and Mamprugu Moagduri. Each supporter will have the opportunity to fund one community for the next two years (2024-2025).
- Beyond these communities, we are also exploring several investment opportunities for you to help us take our work to scale.





Operating responsibly

At AfriKids, our mission goes beyond immediate support; we are committed to operating responsibly across every aspect of our operations. Our commitment ensures that we not only provide critical assistance to those in need but also do so in a manner that is sustainable, ethical, and accountable. We have implemented several initiatives to ensure responsible operations:

Environmental Responsibility

We recognise the impact that our operations have on the environment and strive to minimise our ecological footprint in all that we do.

Green Practices: We adopt energy-efficient practices in our office, such as using LED lighting, promoting paperless communication, and encouraging recycling and waste reduction. We also prioritise sustainability in our team's travel practices. We leverage virtual meeting technologies to reduce the need for travel and we are registered with the Cycle to Work Scheme and encourage employees to use public transport where practical.

Sustainable Sourcing: Whenever possible, we source supplies from eco-friendly vendors. This includes using recycled materials for our marketing materials and ensuring that any products we distribute are sustainably produced (ie organic, fairtrade, FSC, PEFC).

Community Engagement: We include educational programmes to raise awareness about environmental issues within the communities we serve. By incorporating environmental education into our outreach, we empower individuals to make sustainable choices and protect our planet.

Social Responsibility

AfriKids' purpose is to drive meaningful and sustainable change for society. We strive to foster equity, inclusiveness, and support for the most vulnerable people. This includes within the AfriKids team as well as the communities we serve.

Equal Pay Gap: We are an equal opportunity employer. This means our intention is to treat all staff equitably with regards to the terms and conditions of employment offered including pay. We conduct regular salary audits to ensure that all employees are compensated fairly based on their roles, responsibilities, and performance, irrespective of gender and we are committed to paying the London living wage.



Equity, Diversity and Inclusion (EDI):

In our programmes: We believe that every individual, regardless of their background, deserves equal opportunities and respect. Our programmes are designed to be inclusive and equitable and address the unique needs of the diverse communities across northern Ghana.

In the AfriKids team: We are profoundly committed to Equity, Diversity, and Inclusion (EDI) within our team of staff and Board of Trustees. Our recruitment and workplace policies are designed to ensure equal opportunities for all, regardless of background, race, gender, or other characteristics. We operate a Flexible Working Policy, foster a culture of respect and inclusion where every staff member feels valued and empowered to contribute their unique perspectives to our management and strategy, and provide ongoing training and professional development opportunities to support career advancement for all staff members.

Governance and Ethical Operations

Strong governance and ethical operations are crucial to maintaining the trust and confidence of our stakeholders. We are governed by the Charities Act 2022 and adhere to the highest standards of transparency, accountability, and integrity.

Transparency: We maintain transparency in our financial operations by regularly publishing detailed financial reports and conducting external audits. Donors and service users alike can see exactly how funds are being utilised.

Accountability: Our Board of Trustees oversees all major decisions, ensuring that their decisions promote the long-term success and sustainability of the organisation and our service users, in compliance with section 172 of Companies Act 2006. They guarantee that the charity's resources are used efficiently and exclusively for its charitable purposes, avoiding conflicts of interest. They ensure safeguarding procedures effectively protect every individual we work with and that AfriKids maintains a high standard of financial stewardship. The board regularly reviews policies and procedures to comply with regulatory requirements, submitting accurate and timely reports to the Charity Commission. Our key policies can be found on our website.

Ethical Fundraising: AfriKids is a member of the Fundraising Regulator, and we follow the Fundraising Regulator's Fundraising Promise and the Codes of Fundraising Practice, meaning AfriKids' fundraising activity will always be legal, open, honest and respectful. All of our communications are truthful, empowering the individuals we serve and respecting their dignity and privacy. We screen all major donations to our organisation to ensure they do not compromise our mission, independence and values. To read about our criteria for accepting funding, please visit our Responsible Fundraising Policy.

We are proud of the positive contribution we make to society and the part we play in supporting people to make lasting change for children in their communities.

We are steadfast in our commitment to operating responsibly, continually seeking ways to improve and expand our positive impact on society and reduce our environmental footprint.

To provide feedback on our ESG commitments, please email: info@afrikids.org



Learning from the past, moving forward

One of the traditional Adinkra symbols of West Africa is called “Sankofa”, a word which in the Twi language of Ghana means “to retrieve”. Illustrated by a long-necked bird craning backwards to pick up a precious egg in its mouth, Sankofa represents learning from the past to build a brighter future.

This principle of learning and continuous development is enshrined in our values and practices at AfriKids, including in our Strengthening AfriKids plans and at our “New Year Sankofa” team days, where we reflect on the year behind us and look positively to the new year ahead.

During 2024, we will be running 11 projects, including the major new programmes we launched in 2023 across three new districts. As always, we also have a set of Strengthening AfriKids projects to ensure we are always improving; making us more effective today and building towards our future ambitions.



Fundraising

2023-25 Objective: Grow our funding and raise our profile to reach more children with our life-changing programmes

- Increase our funding and support
- Build long-term funding growth and security
- Improve our fundraising efficiency and Return on Investment/Value for Money.
- Increase awareness of our brand among key stakeholders and target audiences

2024 plans:

- Hit fundraising targets to deliver our committed budget, and strive to achieve stretch targets that will enable us to broaden reach and impact
- Improve our supporter experience with a focus on relationship building and growing (internal and external) understanding, trust and confidence in what we do and the impact of our work
- Strengthen long-term funding security by focusing fundraising KPIs on building quality, sustainable relationships with funders
- Strengthen our fundraising practice by defining quality standards and continuing to ensure compliance with the Fundraising Regulator and latest best practice
- Improve our fundraising ROI with more efficient processes and improving access to quality information that enables fantastic fundraising
- Find ways to maximise our unrestricted case for support and make it easier for fundraisers to promote unrestricted giving for greater impact

- Invest what we can to grow our fundraising capacity (people, systems, staff training, etc.) and programme (activities, new ideas, etc.) including growing our fundraising capacity in Ghana
- Launch a rebrand across all channels and formats that tells a more powerful and compelling story of who we are and what we do, helping to raise our profile and motivate more people to support us
- Grow awareness of the AfriKids brand through more external events and networking, improving our online presence to make AfriKids more “findable” through a new website and improved search engine optimisation and more strategic communications that reach key audiences and help secure more supporters (within our resource capacity)

Programmes

2023-25 Objective: Increase the reach, impact and effectiveness of our programmes for children

- Continue to deliver the programmes and work towards the results set out in our ‘1 Million Smiles 2021-2025’ strategy
- Better understand and share our impact (improving our monitoring, evaluation and learning data systems and processes)
- Further develop our long-term strategic plan, including how we can continue to strengthen AfriKids and increase our impact for children
- Ensure value for money and maximise our “social return on investment” – spending every penny wisely to make the biggest difference we can for children

2024 plans:

- Continue to work closely with target communities in our “Demonstration Districts” to co-design, implement and

evaluate child-rights based programmes, making changes where needed to navigate challenges and maximise results

- Strengthen relationships with existing partners and initiate new local partnerships
- Prioritise strengthening impact measurement (MEL) systems and processes, capturing and processing the data needed to tell the full story of our impact and learn where we can improve
- “Pause and reflect” sessions with project staff; reviewing progress, being open and honest about things not working without fear of failure, and working together to find solutions and keep moving forward effectively
- Internal and external consultation across a wide range of stakeholders to develop our plans for a signature AfriKids programme that can be taken to scale
- Meaningfully account to all key stakeholders on the progress and impact of our programmes, including to the children and communities we serve
- Recruitment and onboarding of key Programmes roles needed including Head of Programmes and MEL Manager
- Invest time and resource in continuous learning and development for Programmes staff, especially in “project fidelity” (ensuring programmes are run to plans, budgets and policies), monitoring, evaluation and learning (MEL) and child safeguarding
- Continue to strengthen financial management across programmes, improving efficiency, accountability and reducing risk

Operations

2023-25 Objective: Improve the efficiency, effectiveness and integrity of our operations, enabling us to do more for children

- Improve operational systems and processes
- Improve internal communication and build ONE AfriKids (“working as one”)
- To better look after and develop our people
- Do more to keep children safe

2024 plans:

- Further embed our new Global Values across all areas of operations, including in staff workplans and appraisals, annual surveys, and in our new brand
- Update key policies, including a comprehensive review of our Global Safeguarding Policy and action plan for any arising opportunities to improve

- Further enhance our employee experience, informed by the results of our annual staff survey, to provide cost-effective benefits, opportunities to learn and grow, and a healthy work environment that makes AfriKids a great place to work for all
- Continue improvements for modern, future-proofed systems and processes, with a key focus on finance and impact data and workflows
- Continue finding ways to work smarter not harder through better use of technology and exploring the opportunities of AI
- Improving access to and confidence in quality programmes data, supporting all areas of the charity to improve
- Strengthen governance and harness potential by building the relationship between the Boards of AfriKids UK and AfriKids Ghana and agreeing global governance principles and protocols
- Roll our rebrand out across operations (eg uniforms, building signage, etc.)

Our next chapter

Our strong commitment to ensuring the voices of all key stakeholders are heard and help shape AfriKids’ strategy means we take the considerable time needed to do this right. This is why we have already started thinking about our next strategic period: 2026-2030.

While we remain fully committed to delivering the programmes and results for children set out in our 1 Million Smiles 2021-2025 strategy, we are also taking time to reflect on the journey of AfriKids since we were established in 2002 and think about our long-term future: what we have learned, where we have had the most impact and what the outlook is where we operate and the children we wish to serve.

These questions and more will be further explored with stakeholders and the people we work to support in 2024 as we work towards being ready to hit the round running with the plan for our next chapter in 2026.

If you would like to know more or are interested in taking part in our consultations, please contact us at: info@afrikids.org

Governance

Definitions

AfriKids Limited / AfriKids Ltd. /AfriKids UK

the charity registered in England and Wales that fundraises for and supports AfriKids Ghana, and the organisation which this document reviews

AfriKids Ghana

an independent Ghanaian Non-Governmental Organisation which delivers child rights and community development projects in Ghana

AfriKids

the partnership between AfriKids UK and AfriKids Ghana - this term is used when referring to shared ideals, achievements and aspirations

Audit, Risk and Assurance Committee (ARAC)

the Audit, Risk and Assurance Committee is a sub-committee of the UK Board of Trustees of AfriKids UK. ARAC support the Board and the AfriKids UK Chief Executive in their responsibilities for ensuring the adequacy of risk management, internal controls and governance arrangements and that AfriKids' funds are used efficiently and effectively according to the Charity's vision and mission. The Committee will continually review the comprehensiveness of assurances for the Board and CEO and review the reliability and integrity of those assurances.

Structure

AfriKids Limited. is a company limited by guarantee and a charity registered in England and Wales with the Charity Commission. It is governed by Articles of Association.

AfriKids Limited. was incorporated on the 17 February 2011 and gained charitable status on the 24 March 2011. AfriKids was previously registered as a charitable trust (Registered Charity Number 1093624, registered 30 August 2002), though the trust was dissolved following incorporation of the Charity as a limited company.

"AfriKids" generally refers to the partnership between AfriKids Limited (AfriKids UK) and AfriKids Ghana, two legally independent organisations, run by different management teams and governed by different boards of Trustees, but who work in very close partnership towards a shared mission. AfriKids UK, (now AfriKids Limited.) was registered as a UK charity in 2002 to support a number of small, locally-run projects in northern Ghana. In 2005, this relationship was formalised with the establishment of AfriKids Ghana, an independent NGO registered in Ghana which manages all of the projects that AfriKids supports.

Trustees

The directors of the charitable company are its Trustees for the purpose of Charity Law and the members of the company limited by guarantee. Throughout this report they are collectively referred to as the Trustees.

The following individuals served as Trustees during the period:

Jason Haines | Chair; Senior Data Protection Officer

Georgie Fienberg | Founder and Trustee

Karim Dhalla | Treasurer (appointed as Treasurer and Chair of ARAC on 23 March 2023)

Keith Stone | Trustee

Olivia Jenkins | Trustee

Sandra Anita Teichman | Trustee (Appointed 24th April 2023)

Dieudonné Yakubu Ogede | Trustee (Appointed 24th April 2023)

Martin Ott | Trustee (retired 12th June 2023)

All Trustees served for the full year unless otherwise indicated above.

The Trustees meet at least once per quarter to review the activities and direction of the Charity. The day-to-day running of the Charity is delegated to the Chief Executive Officer, who manages a staff team. Individual Trustees maintain an active interest and participation in many of the Charity's activities, which is an important part of ensuring the direction and spirit of the Charity stays true to its original vision, aims and objectives.

Recruitment and appointment of new Trustees

Trustees are appointed through public recruitment, and are recruited up to a maximum of three terms. Each term is three years.

Related parties

Details of transactions with related parties are given in note 16 to these accounts.

Pay policy for senior staff

All staff are paid in accordance with a salary scale which is reviewed each year. Benchmarking is performed every five years.

Risk Management

The Trustees and the Audit, Risk and Assurance Committee (ARAC) regularly review the risks the Charity faces, and are satisfied that adequate systems are in place to mitigate the Charity's exposure to major risks where possible.

Cashflow risk is mitigated by reviewing the funding pipeline for the financial year; monthly review by the management team and quarterly by the Board.

AfriKids' Organisational Risk Register is updated and reviewed by the Board of Trustees and the Audit, Risk and Assurance Committee. It is available for public distribution on request.

Public Benefit

AfriKids Limited, gives regard to the Charity Commission's guidance on public benefit. AfriKids Limited's public benefit is experienced mainly in northern Ghana, aiming to reach more than 100,000 people who directly benefit from AfriKids' programmes every year, and many more who should benefit from the indirect impact of these interventions.

Financial Review

Financial review

The results from the 2023 financial year are largely reflective of the significant drop in income with expenditure increasing in line with delivering on strategy. Although a significant deficit was run in the period, this was done whilst maintaining reserves above the target level.

The Trustees are reporting a decrease in income, year on year, of 10%. Income decreased by £186,366 to £1,637,539 (2022: £1,823,905), significantly below the expectations set at the start of the period.

Expenditure increased, year on year, as strategic projects launched in 2022 continued to gather pace. Overall spend increased by 6% (£118,374) to £1,989,105 (2022: £1,870,731) with spend on charitable activities increasing by 10% (£131,983) to £1,509,535 (2022: £1,377,552). Spend on fundraising activities in the UK office decreased by 3% (£13,609) to £479,570 (2022: £493,179).

The net effect on unrestricted funds was a reduction of funds held at the end of the year to £527,763 (2022: £773,562). These funds less the reserve (see below) are intended to cover some of the expenditure in the early part of the following year, when income is typically lower.

Reserves

The Trustees' policy up to the end of the period was that the balance of reserves held by AfriKids should be no less than £200,000, which had equated to around three months of the organisation's running costs and one monthly transfer to AfriKids Ghana. This reserves target has since been revised upwards to £303,000 to reflect the current cost base. The Trustees believe this level of reserves will provide short term financial stability and allow time to secure alternative sources of funding, in the event of a significant drop in income.

During the period, reserves, which form part of unrestricted funds in the balance sheet were maintained at £200,000, in line with the organisation's policy.

Statement of Trustees' Responsibilities

The Trustees (who are also directors of AfriKids for the purposes 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 the 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 financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the Trustees, having made enquiries of fellow directors and the company's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

This report was approved by the Board of Trustees of AfriKids Limited., as signed and dated below.

24/06/2024

Jason Haines

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Jason Haines

Chair, Board of Trustees, AfriKids Limited.

25/06/2024

Karim Dhalla

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Karim Dhalla

Treasurer, Board of Trustees, AfriKids Limited.

Independent Auditors' Report to the Trustees

Opinion

We have audited the financial statements of AfriKids Limited (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' 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 Trustees are responsible for the other information. The other information comprises the information the Annual Report, other than the financial statements and our Report of the Auditors thereon.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be

materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees have 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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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.
- The Trustees were not entitled to take advantage of the small companies exemption from the requirements to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of Trustee

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine 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.

Auditors' 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 a Report of the Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- results of our enquiries of management, internal audit and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the entities' documentation of their

policies and procedures relating to:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team including significant component audit teams and involving relevant internal specialists, including tax, valuations, pensions and IT specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the entity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, Listing Rules, UK Corporate Governance Code and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the entities' ability to operate or to avoid a material penalty.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

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 a Report of the Auditors 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.



25/06/2024
Date:

Mr Saeid Mokhtassi BSc FCA CTA (Senior Statutory Auditor)
for and on behalf of Sterling Partners Limited
Chartered Accountants
Statutory Auditors

2nd Floor, Grove House
774-780 Wilmslow Road
Didsbury
Manchester
Greater Manchester
M20 2DR

Statement of Financial Activities

(incorporating the Income and Expenditure Account) for the year to 31 December 2023

		Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022
	Note	£	£	£	£	£	£
Donations and legacies	2	1,035,449	586,892	1,622,341	1,367,418	451,276	1,818,694
Investment income	3	4,156	-	4,156	359	-	359
Other income	4	11,042	-	11,042	4,852	-	4,852
Total income		1,050,647	586,892	1,637,539	1,372,629	451,276	1,823,905
Charitable activities	5	816,876	692,659	1,509,535	1,118,632	258,920	1,377,552
Cost of fundraising	6	479,570	-	479,570	493,179	-	493,179
Total expenditure		1,296,446	692,659	1,989,105	1,611,811	258,920	1,870,731
Net income/(expenditure) before transfers		(245,799)	(105,767)	(351,566)	(239,182)	192,356	(46,826)
Gross transfers between funds	13	-	-	-	(8,690)	(8,690)	-
Net income / (expenditure) in year and net movement in funds for the year	9	(245,799)	(105,767)	(351,566)	(247,872)	201,046	(46,826)
Total funds brought forward		773,562	259,975	1,033,537	1,021,434	58,929	1,080,363
Total funds carried forward	13	527,763	154,208	681,971	773,562	259,975	1,033,537

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

Balance Sheet

as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible Assets	10	15,736	18,612
Total fixed assets		15,736	18,612
Current assets			
Debtors	11	74,162	92,229
Cash at bank and in hand		608,251	968,788
Total current assets		682,413	1,061,017
Current liabilities			
Creditors: amounts falling due within one year	12	(16,178)	(46,092)
Net current assets		666,235	1,014,925
Total assets less current liabilities		681,971	1,033,537
Restricted Funds		154,208	259,975
Unrestricted Funds		527,763	773,562
Total funds	13,14	681,971	1,033,537

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard 102 SORP (effective) January 2019.

Approved by the Board on 19th June 2024 and signed and dated on their behalf below:

24/06/2024

Jason Haines

Jason Haines

Chair, Board of Trustees, AfriKids Limited.

25/06/2024

Karim Dhalla

Karim Dhalla

Treasurer, Board of Trustees, AfriKids Limited.

Statement of Cash Flows

for the year to 31 December 2023

		2023	2023
	Note	£	£
Cash flows from operating activities:			
Net cash provided by (<i>used in</i>) operating activities	19	(363,847)	(28,718)
Cash flows from investing activities:			
Interest income	3	4,156	359
Purchase of tangible fixed assets		(846)	(13,409)
Net cash provided by (<i>used in</i>) investing activities		3,310	(13,050)
Increase (decrease) in cash and cash equivalents in the year		(360,537)	(41,768)
Cash and cash equivalents at the beginning of the reporting period		968,788	1,010,556
Cash and cash equivalents at the end of the reporting period		608,251	968,788

Notes to the Accounts

for the year ending 31 December 2023

1. Principal accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of accounting and preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements comply and have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in sterling (£) which is also the functional currency for the company.

The financial statements are prepared under the historical cost convention, modified to include certain items at fair value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The address of the principal office is given on the information on page 2 of these financial statements. The nature of the charity's operations and principal activities are set out on pages 6 - 27.

(b) Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(c) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required. The transition date was 1 January 2015.

The transition to FRS 102 has had no impact on the fund balances.

(d) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from government and other grants, whether 'capital' grants or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For donations to be recognised the charity will have been notified of the amounts and the settlement

date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Interest income is recognised using the effective interest method.

(e) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred, and includes any VAT which cannot be recovered by the charity.

- (i) Expenditure on Charitable activities comprises those costs incurred on projects undertaken in pursuance of the charitable aims of the company.
- (ii) Fund raising incorporates the salaries, direct expenditure and overhead costs of the staff who undertake fundraising work.
- (iii) Governance costs are those costs incurred in the management of the charity's assets, organisation and compliance functions.
- (iv) Support costs are those costs incurred by the company in support of its main charitable activities and projects. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.
- (v) The value of services provided by volunteers has not been included in these accounts.

(f) Fund accounting

- (i) Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- (ii) Restricted funds are subject to specific conditions imposed by the donor as to how they may be used.

(g) Tangible fixed assets and depreciation

Tangible fixed assets costing over £500 (including any incidental expenses of acquisition) are capitalised. Depreciation is provided at rates calculated to write off the cost on a reducing balance basis over their expected useful economic life. The rate of depreciation is 20% per annum for all assets.

(h) Cash at bank and in hand

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

(i) Foreign Currency

Foreign currency is purchased in on a monthly basis for electronic transfer to Ghana, valued at the spot rate. Forward contracts may also be taken out where the exchange rate is favourable and these are drawn down over the course of the financial year at the contract rate such that all funds are completely drawn down by the end of the year.

(j) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(k) Creditors and provisions

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

(l) Operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

(m) Taxation

The company is a registered charity and is therefore entitled to the exemptions from corporation tax afforded by section 505 of the Income and Corporation Taxes Act 1988. Accordingly, there is no corporation tax charge in these financial statements.

(n) Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 10 for the carrying amount of the tangible fixed assets, and note 1(g) for the useful economic lives for each class of assets.

Pro bono and Gifts in Kind

Where possible the donor of the service is asked to provide details of the rate that they would charge for the service provided to the charity free of charge. Where this information is not provided, the estimated market rate based on other providers of this service is used.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. Voluntary income

	2023	2022
	£	£
Grants	1,047,835	853,168
Donations	574,506	965,526
	1,622,341	1,818,694

Total voluntary income for the year was £1,637,539 (2022: £1,818,694) of which £586,892 (2022: £446,445) was restricted and £1,050,647 (2022: £1,372,249) was unrestricted.

Voluntary income includes:

	2023	2022
Gifts in Kind	£	£
Fundraising & marketing services	7,946	498
Legal services	-	12,278
Consultancy	5,476	15,856
Goods	475	2,950
	13,897	31,582

Government funding

No government funding was received in 2023 (2022: £5,000)

3. Investment income

All of the charity's investment income of £4,156 (2022: £359) arises from money held in interest bearing deposit accounts and was unrestricted (2022 - unrestricted).

4. Other income

The Let's Read project run by a group of school teachers in the UK raises funds to send to Northern Ghana that are managed through AfriKids Ghana. Funds raised in 2023 amounted to £11,042 (2022: £4,852)

5. Charitable activities costs

	2023 £	2022 £
Staff costs (of time spent on charitable activities)	125,334	83,306
Grants to AfriKids Ghana	1,222,650	1,144,060
Direct programme spend in the UK (eg buying books in the UK to send to Ghana)	65,085	19,873
Gifts in Kind	1,245	9,000
Monitoring and evaluation expenses	8,343	59,851
Support costs (see note 7)	66,050	28,760
Governance costs (see note 7)	20,828	32,702
	1,509,535	1,377,552

Spend on charitable activities by service area:
(inclusive of apportioned support costs and gifts in kind)

Education	742,494	537,940
Child Protection	410,299	349,661
Health	335,914	457,249
Governance costs (see note 7)	20,828	32,702
	1,509,535	1,377,552

Total expenditure on charitable activities was £1,509,535 (2022: £1,377,552) of which £692,659 (2022: £258,920) was restricted and £816,876 (2022: £1,118,632) was unrestricted.

6. Fundraising costs

	2023 £	2022 £
Staff costs	287,522	285,037
Gift in Kind	7,946	498
Other direct costs	32,583	109,238
Support costs	151,519	98,406
	479,570	493,179

Total expenditure on fundraising was £479,570 (2022: £493,179) of which all was unrestricted (2022: all unrestricted).

7. Support costs

Support costs are those that are incurred by the charity in support of, but cannot be directly attributed to, its main activities. AfriKids remains a small charity with minimal overheads and as such the support costs consist of only two broad elements; general office costs, and management staff time that cannot be directly attributed to direct charitable activities or fundraising. These costs have then been allocated across fundraising and charitable activities based on the staff time spent on each of these two areas. Governance costs are all attributed to charitable activities.

	2023 Charitable activities £	2023 Cost of fundraising £	2023 Total Support Costs £	2022 Total Support Costs £
Staff costs (of time spent on support activities)	30,302	69,514	99,816	38,339
Premises costs	14,966	34,331	49,297	41,595
Financial Management	8,083	18,542	26,625	24,215
Gifts in Kind	529	1,214	1,743	9,806
Other support costs	12,170	27,918	40,088	13,211
	66,050	151,519	217,569	127,166
Governance				
Staff costs (of time spent on governance activities)	10,769	-	10,769	7,316
Gifts in Kind	107	-	107	12,278
Other governance costs	9,952	-	9,952	13,108
	20,828	-	20,828	32,702
	86,878	151,519	238,397	159,868

8. Total staff costs

	2023	2022
	£	£
Wages and salaries	450,215	354,801
Social security costs	37,433	30,698
Pension plan contributions	35,793	28,499
	523,441	413,998

	2023	2022
The average number of employees during the year was:	11	9

2 members of staff received emoluments of over £60,000 (2022: 1).

The key management personnel of the charity, comprise the Trustees, the Chief Executive Officer and the Chief Operating Officer. The total employee benefits of the key management personnel of the charity were £186,513 (2022: £111,329).

9. Net income (expenditure) for the year

	2023	2022
	£	£
This is stated after charging:		
Depreciation	3,722	1,301
Auditors' remuneration	6,510	6,210
Payments under operating leases	43,865	30,576

10. Fixed assets

	Computers and office equipment
Cost	
At 1 January 2022	23,480
Additions in year	846
Disposals in year	-
At 31 December 2023	24,326
Depreciation	
At 1 January 2022	4,868
Charge for the period	3,722
Disposals in year	-
At 31 December 2023	8,590
Net book value	
At 31 December 2023	15,736
<i>At 31 December 2022</i>	<i>18,612</i>

11. Debtors

Amounts falling due within one year

	2023	2022
	£	£
Prepayments and accrued income	14,211	43,039
Refundable deposits	11,113	17,919
Other debtors (incl. Gift Aid)	48,838	31,271
	74,162	92,229

12. Creditors

Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	6,689	17,622
Accruals and deferred income	9,489	28,470
	16,178	46,092

13. Movement in funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers in / (out) £	At 31 December 2023 £
Restricted Funds:					
AfriKids Medical Centre	10,000	-	(9,300)	-	700
Demonstration Districts - Child Protection	15,000	85,216	(100,216)	-	-
Demonstration Districts - Education	146,710	320,221	(365,432)	-	101,499
Demonstration Districts - Health	-	13,825	(4,500)	-	9,325
Family Livelihood Support Programme	-	39,040	(39,040)	-	-
GAS Partnership	5,388	-	(5,256)	-	132
Ghana Programme Management & Support	10,032	36,862	(43,878)	-	3,016
Kassena Nankana Area Programme	24,000	3,050	(13,723)	(13,000)	327
Let's Read	-	10,992	(9,806)	-	1,186
Operation Mango Tree	3,848	100	(3,848)	-	100
Play ++	14,327	31,493	(23,077)	-	22,743
Transforming Futures	12,987	12,165	(12,988)	-	12,164
Advocacy (formerly SCP2)	15,000	-	(28,000)	13,000	-
UK Support Costs	2,683	33,928	(33,595)	-	3,016
Total restricted funds	259,975	586,892	(692,659)	-	154,208
Unrestricted funds	773,562	1,050,647	(1,296,446)	-	527,763
TOTAL FUNDS	1,033,537	1,637,539	(1,989,105)	-	681,971

The Trustees Report explains under Activities and Achievements in 2023 the nature of the programme work carried out on each of the funds listed above with 2 exceptions.

The Ghana Programme Management and Support fund relates to funds that must be spent on the AfriKids Ghana programme with the exact use at the discretion of the Board of AfriKids Ghana.

The UK support costs fund represents the restricted income received by AfriKids to be spent by / on the UK staff team in supporting the programmes of AfriKids Ghana to which the restricted funds listed above relate.

The transfer between funds relates to the funds received for use on either of these projects and initially split evenly, but with one project requiring more funding than the other we have moved the funds to reflect that need.

In the Trustees' opinion, there are sufficient resources held to enable each fund to be applied in accordance with the restrictions imposed by donors.

Projects

Project name	Description
AfriKids Medical Centre	AfriKids Medical Centre is a Primary Health care facility providing inpatient and outpatient services to the community in the Bolgatanga district and surrounding areas.
Demonstration Districts - Child Protection	Projects in new demonstration districts working with stakeholders including families, communities and local authorities to understand, value and uphold the right of every child to be safe and ensuring the provision of protection systems for all children.
Demonstration Districts - Education	Projects in new demonstration districts working with stakeholders including families, communities and local authorities to improve access to quality basic education for marginalised and disadvantaged children.
Demonstration Districts - Health	Projects in new demonstration districts working with stakeholders including families, communities and local authorities to improve provision of community centred healthcare
Family Livelihood Support Programme	Empowers mothers financially and socially through micro-finance loans as well as business and life skills training.
GAS Partnership	A health link between Ghana Health Service, AfriKids and University Hospital Southampton NHS Foundation Trust (UHS), working to improve healthcare in northern Ghana.
Ghana Programme Management and Support	Project managers and central senior management and support of AfriKids' projects in Ghana, including monitoring and evaluation, finance, HR, IT, staff training, vehicles and logistics and governance. This fund also includes an emergency Medical Fund for urgent cases presented at head office for our support.
Kassena Nankana Area Programme	The project run by our Kassena Nankana Area Programme (KNAP) Team to eradicate the harmful belief in "spirit children" in 11 communities across the Bongo district.
Let's Read	A partner project working to improve literacy through enhanced teacher training and resources for teaching phonics in schools.
Operation Mango Tree	A residential home for children at risk and without a safe home. Children are resettled with families wherever possible.
Play ++	An early child development project providing low-cost innovation to support stimulating play and early learning opportunities to efficiently improve health and development of children.
Transforming Futures	Student loans and counselling for young people training as teachers and nurses.
Advocacy	Our Advocacy work involves bringing to national policy discussion, what we have learnt works for communities in northern Ghana over our twenty year history. To begin, our Advocacy is centered on tackling the Spirit Child Phenomenon.
UK Support Costs	The fundraising, grant management, due diligence and support work of the AfriKids UK team

14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	15,736	-	15,736
Current Assets	528,205	154,208	682,413
Current liabilities	(16,178)	-	(16,178)
Net assets at 31 December 2023	522,963	159,008	681,971

15. Related parties

AfriKids Limited works closely with AfriKids Ghana, a separate company registered in Ghana. The relationship manifests itself in two distinct areas; directly funding programmes, and building staff capacity to enable AfriKids Ghana to continue to deliver the highest quality programmes. During the year AfriKids Limited granted £1,222,650 (2022: £1,144,060) to AfriKids Ghana.

During the year AfriKids Limited received donations from Trustees and their related parties totalling £35,997 (2022: £44,474).

16. Trustees' remuneration and expenses

The charity did not pay to its Trustees any remuneration or reimbursement of expenses during the year.

17. Operating lease commitments

A two year office lease was signed in 2022 running until April 2024, with a 6 month break clause.

	2023	2022
	£	£
Less than one year	22,782	43,924
Between two and five years	-	11,113
	22,782	55,037

18. Company limited by guarantee

AfriKids is a company limited by guarantee and therefore has no share capital. The liability of the guarantors, who are the members, is limited to £10 each.

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net movement in funds	(351,566)	(46,826)
Add back depreciation charge	3,722	1,301
Loss on disposal of fixed assets	-	-
Deduct interest Income shown in investing activities	(4,156)	(359)
Decrease (increase) in debtors	18,067	(15,295)
Increase (decrease) in creditors	(29,914)	32,461
Net cash received from/(used in) operating activities	(363,847)	(28,718)

Acknowledgements

AfriKids gratefully acknowledges the help of everyone who supported our work in 2023.

With special thanks to the following individuals:

Maggie Aderin-Pocock

Suzi Archer

Richard Avery

Emily Barker and Kees van Duyn

Robert Brittain

Richard Buxton

Michael and Stella Carroll

Baroness Lynda Chalker of Wallasey

Chanrai Family

Roy and Jackie Colbran

Carole Cohen

Samuel Cohen

Tim Conduit

Prof. Susan Corby

James Dawson

Karim Dhalla

Idris Elba

Fienberg Family

Marilynne and Michael Fienberg

Malcolm Fleming

Jason Haines

Sandra Heyden

John Hickman

Nicky Hoyland

Fleur Huckle

Fiona Humphrey

Catherine Husted

Olivia Jenkins

Johnnie Johnson

John Kemp

Lisa and Nick Kent

Paul and Diana Leonard

Di Macdonald and Tim Sewell

Matthews Family

Adam Middleton

Megan Morgan

Luke Muchamore

Richard and Gemma Newman

Jolyon Oxley

Jim and Tessa Rice

Stuart and Bianca Roden

Sir Paul and Lady Ruddock

Matthias Russwurm

Jude Saldanha

June Sarpong OBE

Sandra Scheerer

Spencer Family

Michael and Kate Sneddon

Keith Stone

Andy Thornton

Andrew Townend

Dieudonnee "Didi" Yakubu Ogede

John Ward

Simon and Erika Wooller

John Wotton

In loving memory of AfriKids supporters, and the contributions made in their names:

Rosina Odonkor

Edward Lund

Chris Foster



In loving memory of Nick Fry, a long-standing friend of AfriKids. Nick served as a trustee on our board from 2004 – 2014, and through a legacy gift to AfriKids is continuing his commitment to the children of northern Ghana for generations to come.



and our key partners:

Berkhamsted School Duke of Edinburgh Students
 CITAC Africa Ltd
 Educational Opportunities Foundation (formerly British & Foreign
 School Society)
 GlobalGiving in partnership with Christian Louboutin
 Gower Street
 Huler
 Jacobs Foundation
 Medicor Foundation

Olu Olu Foods
 Pacha Soap Co.
 People's Postcode Lottery
 Peter Stebbings Memorial Charity
 RELX
 The EQ Foundation
 The Marr Munning Trust
 The Martin and Eugenia Ephson Educational Trust
 The Zochonis Charitable Trust

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