



Chance for Childhood

We fight for every child

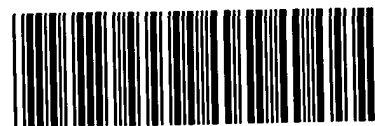


ANNUAL REPORT AND FINANCIAL STATEMENTS 15-MONTH PERIOD ENDED 31 MARCH 2023

Registered charity number 1013587

Registered company number 02735643

TUESDAY



ACBXQ0JD

A28

12/09/2023

#144

COMPANIES HOUSE

TABLE OF CONTENTS

Table of contents	2
Legal and administrative details.....	3
Chair's introduction	4
Constitution of the charity.....	5
Our aims and approach	5
Our Key Achievements	9
How we manage our affairs	20
Raising funds	24
Financial review.....	27
Plans for the future.....	28
Statement of the Trustees' responsibilities in relation to the financial statements	29
Independent Auditor's Report to the members of Chance for Childhood	31
Partners and networks.....	54

LEGAL AND ADMINISTRATIVE DETAILS

Board of Trustees	<p>Mirco Bardella, Chair Richard Edwards, Treasurer Elizabeth Ntege Carole Ramella Nicoletta Gopsill-Piccolrovazzi (Appointed 28 Jul 2022) Max Whicher (Appointed 15 Feb 2023) Derrick Betts (Appointed 3 May 2023) Joanna Heywood (Resigned 3 Feb 2022) Maryanne Ochola (Resigned 3 Feb 2022) Dominic White (Resigned 15 Feb 2023) Adisa Lansah Amanor-Wilks (Resigned 15 Feb 2023)</p>
Chief Executive Officer	Anna-Mai Andrews
Company Secretary	Walaa Abusliman
Registered office	3 Fairfields, 26 Green Lane, Cobham, KT11 2NN
Registered charity no.	1013587 (England & Wales)
Registered company no.	2735643 (England & Wales)
Website	www.chanceforchildhood.org
Auditors	Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL
Bankers	<p>National Westminster Bank, 1 High Street, Weybridge KT13 8UA Barclays Bank Plc, 6 Clarence Street, Kingston, KT1 1NY Ecobank Ghana, 2 Morocco Road, Accra, Ghana Kenya Commercial Bank Rwanda, Remera Branch, Kigali, Rwanda Stanbic Bank Uganda, Crested Towers, Plot 17 Hannington Road, Kampala, Uganda</p>
Solicitors	Red Kite Law LLP, Registered Office: Shaftesbury House, Main Street, Pembroke, Pembrokeshire SA71 4HJ

CHAIR'S INTRODUCTION

As we reflect on another year marked by resilience and resolve, we cannot ignore the ever-changing landscape of challenges that we continue to face. The cost-of-living crisis, increased inflation and continued conflict in Ukraine remind us of the persistent inequalities that threaten the safety, security, and education of millions of children worldwide.

Despite these challenges, I am proud to report that this year has been one of significant achievements for Chance for Childhood. Our projects, spanning East and West Africa, have made substantial strides in protecting, educating, and creating lasting change for children threatened by violence, neglect, and conflict. From our partnership with UNICEF in Rwanda to our impactful work in Uganda supporting refugee communities, we have demonstrated our unwavering commitment to ensuring access to inclusive education and safe spaces for children in Africa.

Our success in this 15-month period is a testament to the resilience and dedication of our teams in Africa and the UK and the invaluable support of our partners and communities. We have not only weathered the storm but have also seen considerable growth in our impact and financial stability. This success has put us firmly on track to reach our ambitious goal of supporting 150,000 children in vulnerable situations by 2025.

I would like to say a huge thank you to all our Trustees for maintaining such high standards of governance while playing a hands-on role in supporting many initiatives across the organisation. I am particularly thankful to our retiring Trustees for their steadfast dedication and unwavering support. I am also pleased to warmly welcome our incoming Trustees.

Last year saw the very sad departure of our Co-CEO Katie Fowler, her presence at the Charity is sorely missed and we wish her well in her new position. I would also like to thank our CEO, our newly appointed COO and the Senior Management Team who have shown exemplary leadership, commitment, and dedication, reinforcing the foundation of our purpose.

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



Mirco Bardella
Chair, Chance for Childhood

The Trustees present their report and the audited financial statements for the 15-month period ending 31 March 2023, which are also prepared to meet the requirements for a Directors Report as required by company law.

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

CONSTITUTION OF THE CHARITY

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

OUR AIMS AND APPROACH

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

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

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

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

We are acutely aware of the power imbalance between donors and the children and communities we work with. Our approach aims to shift this power and with this in mind, our programmes are conceptualised and implemented by centering the voices and the views of the children and communities that we work with. Through our dedicated local staff and partners our proximity to the community makes us well-positioned to co-design the best solutions to meet the

complex needs of children in 'hard to reach' contexts such as urban violent slums, remote rural areas or refugee settlements, with the community itself.

Chance for Childhood works from two locally led operational hubs in East and West Africa. These operational centres support a portfolio of partners across five

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



Training and advisory support

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

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



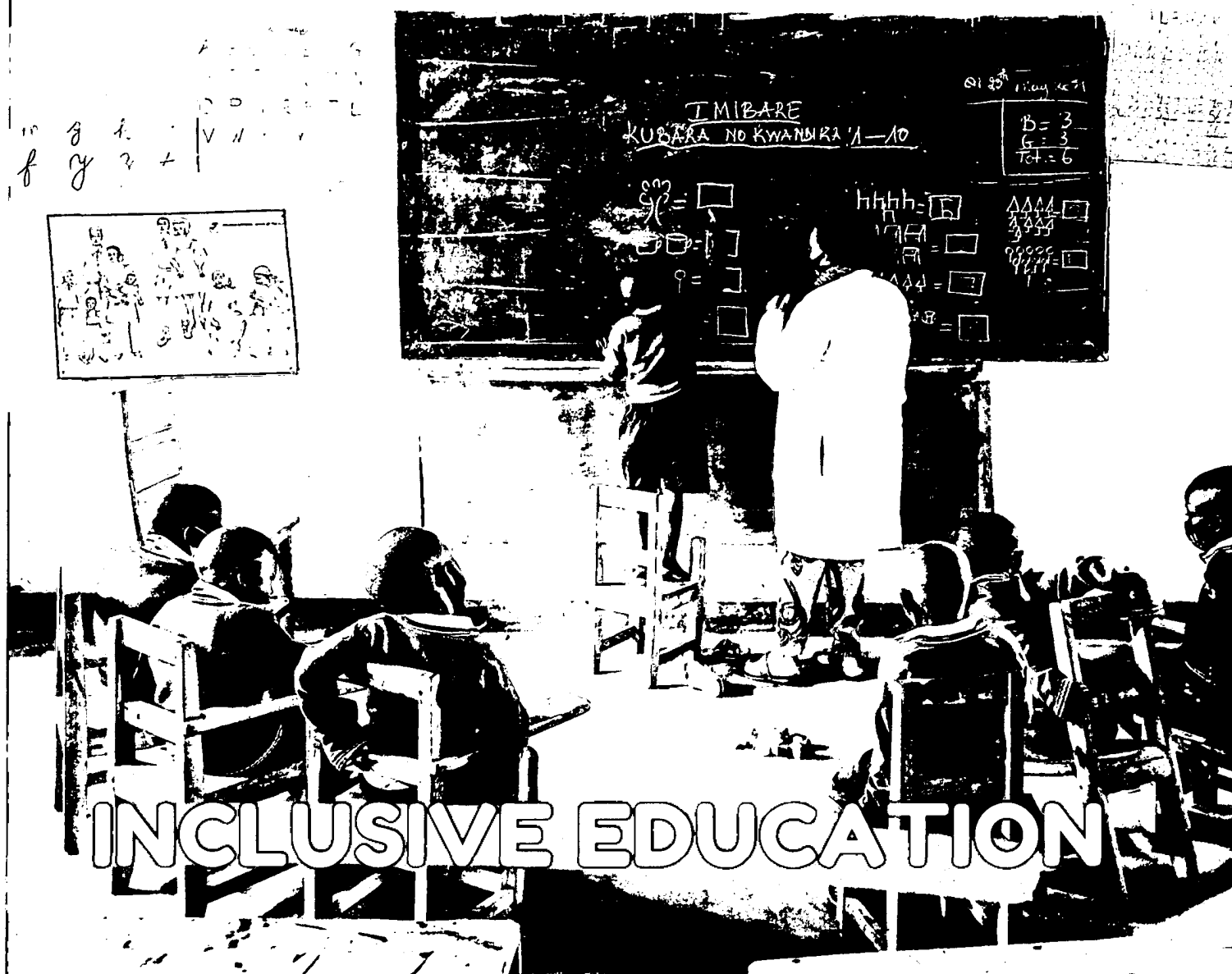
OUR EXPERTISE

SAFER SPACES

SAFETY AND PROTECTION FOR CHILDREN IN VULNERABLE SITUATIONS

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

OUR EXPERTISE



FROM EARLY YEARS AND BEYOND

Enhancing Inclusive Early Childhood Education through teacher training and early detection of developmental delays and disabilities.

Home-based early childhood education training for parents where accessing formal centres just isn't possible (especially important during lockdown).

Designing innovative solutions, such as locally sourced teaching aids, to support teachers to ensure that children with special educational needs can access quality education alongside their peers.

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

OUR KEY ACHIEVEMENTS

RWANDA

In partnership with UNICEF to support children with disabilities to thrive and stay safe in their communities.

As part of Rwanda's National Child Care Reform Strategy, Chance for Childhood has been collaborating with UNICEF to strengthen family and community-based support for children with disabilities. These children are transitioning from institutional care back into family environments through the Tubarerere Mu Muryango programme ('Let's raise children in families'). This initiative aligns with the global movement shedding light on the adverse effects of institutional care, which infringes upon a child's right to be nurtured in a caring, protective familial setting.

Rwanda currently faces considerable challenges in providing adequate care for children with disabilities. Systemic issues, such as a lack of accessible infrastructure, social stigma, and limited resources, have led to significant exclusions in family life, education, and health care services for these children. However, progress is being made.

Our Tubarerere Mu Muryango programme has made substantial strides since its inception in June 2021. We've identified 6,689 children with disabilities (2,963 girls & 3,726 boys) in regions like Huye and

Bugesera. Over 7,000 parents and frontline workers have been trained in daily care activities for these children, which has spurred the creation of a phenomenal 149 Parent Support Groups. Additionally, we've established and activated 138 rehabilitation sites for providing physiotherapy services and created and distributed 220 local assistive devices.

Despite these achievements, there's more to be done. Our goal is to ensure that all children with disabilities can experience safe, fulfilling childhoods within their communities, just like any other child. In pursuit of this, we've launched awareness campaigns that have reached over 13,755 community members, emphasizing the importance of disability rights and children's rights.

Natwe Turashoboye (We can also)

We are now two years into our three-year partnership on the Natwe Turashoboye initiative, a project committed to enhancing the inclusion, participation, and protection of D/deaf girls in Rwanda. Evidence demonstrates that Deaf children are 3-4 times more likely to be victims of sexual abuse, yet protection mechanisms and support channels are absent or not adapted to their needs. Collaborating with MindLeaps and Empowering Children with Disabilities (EmCD), we continue to work diligently in the Nyabihu District. Our main focus is to help build protection, participation, inclusion and empowerment

for deaf girls at the Nyabihu School for Deaf Children.

In 2022/23, we made significant strides. We enrolled 126 students, half of whom are D/deaf, in dance classes. These classes have been instrumental in fostering key skills such as communication, memory, teamwork, resilience, creativity, self-esteem, and discipline.

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

Since the start of the programme, we have observed a noticeable growth in the girls' self-confidence and their active engagement within the community. They are asserting their rights confidently, actively engaging in community life, and building strong relationships with peers and neighbours. This positive shift in attitudes and behaviours towards these girls is evident in their families and

communities, who now recognize their potential, thanks to the skills they've developed through dance training.

Nyabihu Deaf School/ EmCD

Through our longstanding partnership with EmCD and Nyabihu School for Deaf Children, we supported 59 deaf and hearing-impaired children to access inclusive education while we continued to strengthen our working partnership with Nyabihu District community and the parents of the deaf children.

Since 2021, Nyabihu School for the Deaf has held a three-year government accreditation, set to expire in 2024. The school is committed to maintaining high-quality teaching and learning practices. Student performance has increased from 42% to 61% since the programme began.

These high standards have also boosted the school's fundraising capacity. Using their various networks, EmCD raised 32.8% of the school's operational budget. The school aims to raise 55% of its budget for the 2023/2024 academic year. This fundraising is crucial for the continued



funding and support of their essential services to the deaf community.

No child is forgotten/Pig farming

In 2016, Chance for Childhood initiated Rwanda's first ever 'Communication Camps' series to provide appropriate support for vulnerable families/parents that struggle to communicate and/or appropriately take care of their children. The camps help parents/caregivers to learn about their child's condition to help them better support their children while forming a strong peer support network with other parents of children with disabilities. The 'No Child Forgotten - Pig Farming' pilot project was a by-product of the communication camps and was born out of the necessity to create sustainable impact and change, as well as tackle the challenge of poverty that most families with disabilities face. This project provided pigs to families who have completed our communication camp series and are currently in Parent Support Groups. This means of livelihood was specifically chosen by the parents in the camp as pig farming has become increasingly lucrative in Rwanda due to the higher demand for pork and piglets in the last decade.

In 2022, we launched a new phase of the Pig Farming Program, exceeding our goal by providing pigs to 49 families, 136% of our initial target. We also supported families through Parents Support Groups, enabling them to meet their children's basic needs. Parent Support Groups saved approximately £1,030, and 84 members started income-generating activities.

We've seen improvements in the well-being of children with disabilities. Nearly all families in Parent Support Groups now have access to health services and have created kitchen gardens to combat malnutrition. A significant 26.6% of Children with Disabilities have seen a reduction in sickness episodes after improving their eating habits.

We're proud to report that all the children we reached in Parent Support Groups now have access to a safe space in their families, communities, and schools. Furthermore, 81.9% of children with disabilities are now actively participating in family and community life, with 148 children or young people with disabilities enrolled in schools. This project has truly been a beacon of hope and progress for these families and their communities.

SUPPORTING REFUGEE COMMUNITIES IN UGANDA

Peace building and access to justice for women and children in conflict with the law.



Together with our consortium partners, African Women and Youth Action for Development (AWYAD) and Penal Reform International (PRI), we continued to enhance access to justice for women and children living in refugee communities in the Obongi, Palabek, and Lamwo districts in Northern Uganda through the EU Supreme programme.

We have been actively supporting refugees in Obongi and Lamwo, addressing the challenges of displacement and cultural differences. We've conducted life skills sessions for 67 women in conflict with the law, covering topics like conflict resolution, creative thinking, and stress management. These sessions aim to foster resilience and promote peace-building. Community Case Workers have been crucial in connecting these women and children with necessary services. We've trained 65 case workers on topics such as psychosocial counselling and mental health support.

We've also worked with community paralegals, grassroots advocates, who use their legal knowledge to address injustices. The 39 trained paralegals provide mediation, education, and advocacy, helping women understand legal processes.

In 2022/23, we brought together over 1,000 community members from both refugee and host communities to celebrate International Day of Peace and inter-cultural festivals. These events fostered conflict resolution and social cohesion. We also produced 5,000 informational

brochures on domestic violence, distributing them among key stakeholders.

Inclusive education for children living in crisis, Kyaka II Uganda

Meanwhile, in the Kyaka II refugee settlement, our EQUAL project launched in 2021, in partnership with the Vitol Foundation. EQUAL aims to support 1,100 marginalised children to have access to quality inclusive education and has been co-designed with the community after our needs assessment found that 44% of children screened had a functional disability whilst only 2% of children attending school were experiencing disability. The urgent need for this project was further highlighted by findings that indicated two in five children aged 6-12 are not in school. Our project will not only support disability identification but will also provide teacher training and Learning Support Assistants to ensure a smooth transition into school and positive learning outcomes.

The project, led by Chance for Childhood and implemented by three partners, developed a non-medical disability screening tool, modified with input from leading disability experts in Uganda. This tool helps parents, caregivers, and teachers review a child's developmental milestones and learning needs.

So far, the project has reached 1,717 children, with 558 being children with disabilities. 60% of out-of-school children were able to enrol back in school. We

distributed scholastic materials and provided psychosocial support to ensure children's safety. Community structures have been engaged to identify out-of-school children and the most vulnerable households.

We conducted a needs assessment with teachers and provided training on disability inclusion and safeguarding. Community dialogues have been conducted to promote the importance of inclusive education, leading to increased parental support and awareness of disability and inclusivity.

DEMOCRATIC REPUBLIC OF CONGO (DRC)

While we didn't launch any new initiatives in the Democratic Republic of Congo (DRC) in 2022, our commitment to the region remained strong. We were able to repurpose savings from the Turing Foundation grant to support Children's Voice, a local organisation that supports children in Goma.

This funding provided much-needed assistance in addressing child protection challenges, particularly for children affected by the ongoing conflict between M23 rebels and the DRC government. It's worth noting that our active project involvement in the DRC concluded at the end of 2021, but our dedication to supporting children in vulnerable situations in the region continues and we have plans to initiate a new project in 2023.

KENYA

Safe space for children living on the streets of Mombasa.

In 2020, we began our partnership with Glad's House Kenya (GHK), achieving significant milestones, including the completion of a drop-in centre for over 1,000 street-connected children in Mombasa. We've provided essential items for children in cells and partnered with the Child Protection Unit of the Kenya Police. We've also conducted street soccer outreach for play therapy and psychosocial support, attended by 434 children. Additionally, we've held community and rehabilitation school football sessions for children aged 7-17 and conducted life skills sessions for children in prison. Care packs were distributed in various institutions, and we've conducted 239 sessions at the Juvenile Remand Home, monitoring the progress and development of 330 children.

LEAP from the street II

In 2022, we were delighted to launch the second phase of the LEAP (Learning, Educating and Protecting) project, supporting street-connected children with special educational needs in Kisumu and surrounding areas to rejoin education. Our 20 trained Learning Support Assistants offered one-to-one support, leading to 80% of the street connect children with special educational needs getting the support they needed. The children, also provided with psychosocial support and

school essentials, reported improved self-esteem and a renewed love for school.

The project had a 100% positive impact on the families involved, with parents adopting more responsible behaviours and positive discipline methods. The community has embraced children's rights, with local administrators keen to work with our Violence Prevention Activists to promote children's rights and education.

20 Violence Prevention Activists were trained in child protection and have been instrumental in community sensitisation and case management. Their regular home and school visits have significantly improved parent-child relationships. During home visits, interactions with children whose parents were trained in positive parenting confirmed that they no longer experience violence at home.

In partnership with Their World, LEAP II aims to extend the LEAP model to the more rural Vihiga county, demonstrating the model's effectiveness in diverse contexts.

GHANA

Re-integrating out of school children back into school in northern Ghana through the Education Outcomes Fund Project

We're thrilled to be part of a consortium aiming to enhance the educational outcomes of over 100,000 children in Ghana. This three-year project, one of our

largest yet, will significantly boost children's literacy and numeracy skills. In Ghana, an estimated 1.2 million children are currently out of school, with low-income families particularly at risk. Responsibilities at home, lack of support for additional learning needs, and even resorting to street life can keep these children away from education. Furthermore, education levels for those who do attend school are low, with many children falling behind in reading and maths proficiency.

We've invested heavily in resources, including the recruitment of 33 dedicated staff members and the procurement of essential equipment.

The Ministry of Education officially launched the Education Outcomes Fund (EOF) Ghana programme in February 2023, and we've already registered 5,000 children who have begun a seven-month accelerated learning programme. Thanks to World Bank funding, we will train 20 Social Support Aids to work with families to identify why their children are not in school and to find solutions to re-enrol them. We will also employ 10 Social Support Officers who will support the schools in safeguarding and ensuring children are properly supported. We will hold community awareness days to raise understanding of the importance of education and attendance.

Enhancing inclusive early childhood education for low income communities in Accra

Ghana is leading the way in education in Africa, being one of the few countries to have free compulsory Kindergarten education for 4–6-year-olds. However, evidence shows that children experiencing disability are not benefiting from this valuable learning opportunity. This is because only 25% of teachers have received formal training, resulting in just 2% of kindergarten children leaving with the expected development levels for their age.

We've implemented our inclusive Best Start Early project in government kindergartens in low-income communities in Accra and provided children with further medical support and therapy. It has expanded to cover 20 schools with a total

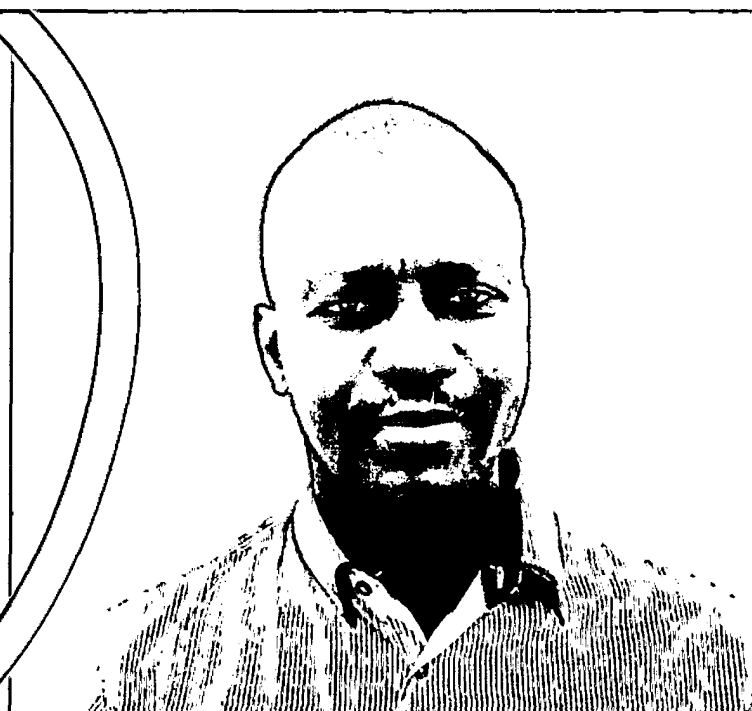
of 69 teachers and special education coordinators being trained in play-based teaching methods and inclusive education. 1,425 kindergarten children have been screened for disabilities.

Learning Support Assistants in these schools continue to assist teachers provide individualized learning support for children with disabilities.

We will also work with the families of children identified as having disabilities and refer them to local services. We couldn't be more excited to give children the best start and get them ready for primary school.

I'm really proud that we are partners in such a groundbreaking project which will have a profound lifechanging effect for so many children across Ghana. Quality and inclusive education is crucial for all children to thrive and reach their potential."

ADBUL- GHAFAR
HEAD OF OPERATIONS IN WEST AFRICA



OVEREXPOSED

In September 2022, at the House of Lords, we launched OverExposed; a campaign to start a conversation about how we use images and tell stories in the sector.

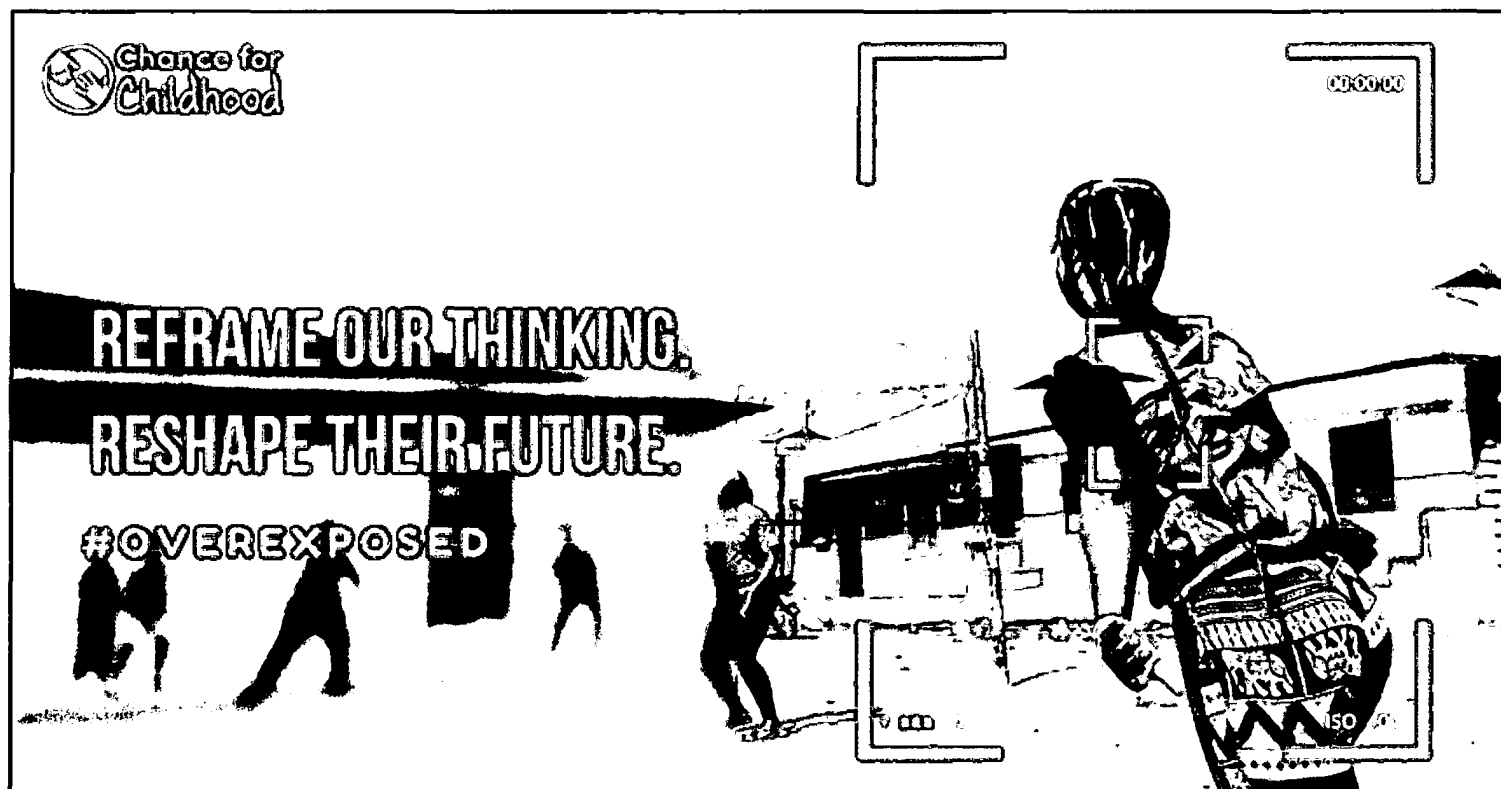
OverExposed seeks to reframe thinking and create better practices and policies around child-centred imagery and storytelling.

During the six-week Campaign, 20 Organisations and 329 Individuals Pledged to join us to reframe their thinking on current storytelling.

We created a Resource Hub for organisations to support their internal discussions and presented to 228 Practitioners in training and presentations.

In 2023, we look forward to consolidating the work and conversations we have had

around ethical storytelling within the sector.



TRAINING AND CONSULTANCY

Building on the reputation Chance for Childhood has built in Safeguarding and Inclusive Education, we have undertaken the following training and advisory support roles:

Partner	Country	Training
South West International Development Network	UK	Safeguarding For Trustees Introduction to Informed Consent Improving Safeguarding Practice
PEPAL	UK	Introduction to Safeguarding
Consortium for Street Children	Global	Ethical Storytelling Informed Consent

Through the partnership with UNICEF:

- 231 Head teachers were trained about Disability concept and inclusive education techniques
- 32 Head of health centres and district hospitals were trained about disability concept and inclusive health services
- 183 local authorities were trained about disability concepts and inclusive service delivery.

DUE DILIGENCE AND PARTNER SELECTION

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

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

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

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

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

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

THE VALUE WE BRING TO OUR PARTNERS

This year we completed a review of the scope of our partners and have consolidated our current partner portfolio,

identifying their areas of expertise in line with our 2022-2025 strategy.

We look forward to 2023 where we will begin to deliver our partner hub which will build knowledge and capacity, and resilience across our long-standing community partners.

SAFEGUARDING

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

Inclusive Safeguarding Training this year has included:

- 200 teachers in Rwanda
- 19 staff and partner staff in Rwanda
- 33 LSAs in Uganda
- 70 teachers and 30 School Management Staff in Uganda
- 20 LSAs and Teachers in Ghana
- 10 Social Support Officers and 20 Social Support Aides in Ghana

We have supported Mindleaps to have an inclusive safeguarding policy that is now in use across all the countries of their operations (Africa).

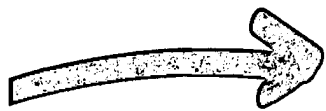
We also continue to offer technical support to ensure partners and Chance for Childhood offices develop Policies, Procedures, and Practices that are relevant to the context they work in, are Survivor Centred and are inclusive to everyone that may need to access them.





OUR IMPACT IN 2022/23

We reached



30,164 CHILDREN

across 5 countries in Africa

We screened

6,499

CHILDREN

For disabilities in Ghana



We delivered

70,080

MEALS

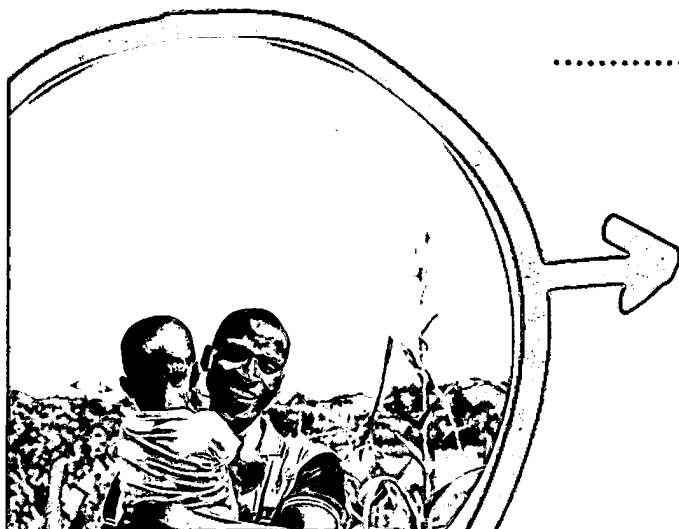
in Rwanda



We trained

11,207

PARENTS, CARERS, TEACHERS, &
FRONT-LINE WORKERS



We economically empowered and
strengthened

2,601 HOUSE HOLDS



HOW WE MANAGE OUR AFFAIRS

GOVERNANCE

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

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

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

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

Members of the Board also participate in two sub-committees: the Finance Sub-Committee and the Remunerations and Nominations Sub-Committee.

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

During the financial year we accepted the resignations of Joanna Heywood, Maryanne Ochola and Adisa Lansah Amanor-Wilks after serving a three-year term as trustees to the Charity. They remain involved as advisors to our Senior Managers in relation to Fundraising and Enterprise. Our long-standing trustee Dominic White also resigned after 8 years.

We recruited three new trustees, Max Whitcher, Nicoletta Gopsill-Piccolrovazzi and Derrick Betts. Our objective to

maintain a majority African Board of Trustees was met in 2022/23. As part of our long-standing strategy to ensure all our work is locally owned and decision making, and governance is strongly informed by individuals with lived experience in the countries we work. We have now set up an independent Ghanaian board of trustees who report to our global board.

MANAGEMENT AND OUR TEAM

In 2022/23, Chance for Childhood employed an average of 22 full and part-time paid staff, equating to 20.3 full-time equivalent posts. 65% of our staff are African nationals working in Africa. During 2022/23, our volunteer base remained low due to lack on in person events and opportunities. However, Chance for Childhood UK staff now have a fixed office in London where they meet regularly.

Chance for Childhood continues to be proudly led by a female CEO who has worked for the organisation for 13 years. Our CEO delivers the organisation's objectives and annual business plan and is appointed by the Board of Trustees.

During 2022/23, we saw the benefits of having appointed representatives from the countries where we work to our leadership team. Following some subsequent staff changes including the stepping down of our Co CEO Katie Fowler we refreshed our leadership team to include Ven Nyamondo as our COO and Felicien Turatsinze as our Head of East Africa. This move has not only ensured that our leadership continues to

be diverse and representative, but also moves the operational side of the organisation to Africa.

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

RISK MANAGEMENT

Principal risks and uncertainties faced by the charity and are addressed by the Board of Trustees bi-annually and recorded in the risk register. The SMT reviews the latter regularly to manage the risks and discuss mitigation strategies to reduce the impact. The Finance Committee reviews these risks and presents updates to the Board of Trustees. The principal risks include:

Economic downturn, humanitarian crises

The cost-of-living crisis affecting our donors in the UK has led to a decrease in charitable income from funders and individuals as donations are reduced, impacting key unrestricted income streams. The ongoing conflict in Ukraine and environmental disasters such as the earthquakes affecting Syria and Turkey



have presented some risk to our fundraising capabilities as public giving is redirected towards the urgency of the humanitarian crises. Control measures to mitigate include continually monitoring the impact and adapting the strategies of our fundraising campaigns with clear responsibilities across the team.

Being accountable to the children we support

Safeguarding everyone that comes into contact with Chance for Childhood's people remains our biggest priority and features as one of our major risks, due to the complexity of need and remoteness of the environments where we work. Our Head of Safeguarding, Training and Learning continues to work to embed strong policy, procedure, and practice across Chance for Childhood, our Partners, and our Programmes. We continue to model a more holistic, person-centred approach to safeguarding that focuses on

being contextually relevant as well as inclusive and accessible to everyone.

Rising inflation leading to increased costs in projects

The increasing inflation rates in the countries in which we work can erode purchasing power and have a negative impact on the project budgets and reducing the impact to the overall outputs. Inflation rates are conservatively budgeted in the first instance and monitored closely when reviewing financial reports together with our partners.

Currency fluctuation and weaker pound sterling in reporting

The volatile rates against the pound sterling impact donor reporting and are closely monitored during project delivery giving opportunity to amend the scope of programmes in the event of adverse currency movements. Conservative exchange rates are used in donor proposals and budget finalisation to reduce the impact

Safety and security of our staff

Along with ensuring the safeguarding of the communities we work with, the safety and well-being of our staff and our partners' teams remain a key concern. We are especially mindful of the well-being of our staff and the frontline workers who support children in vulnerable situations every day, whilst working under significant internal and external pressures. As we look forward to 2023, we will be experiencing a period of growth in our Programmes, and in line with our commitment to staff and partner teams, we will be looking to formalise our Wellbeing offering.

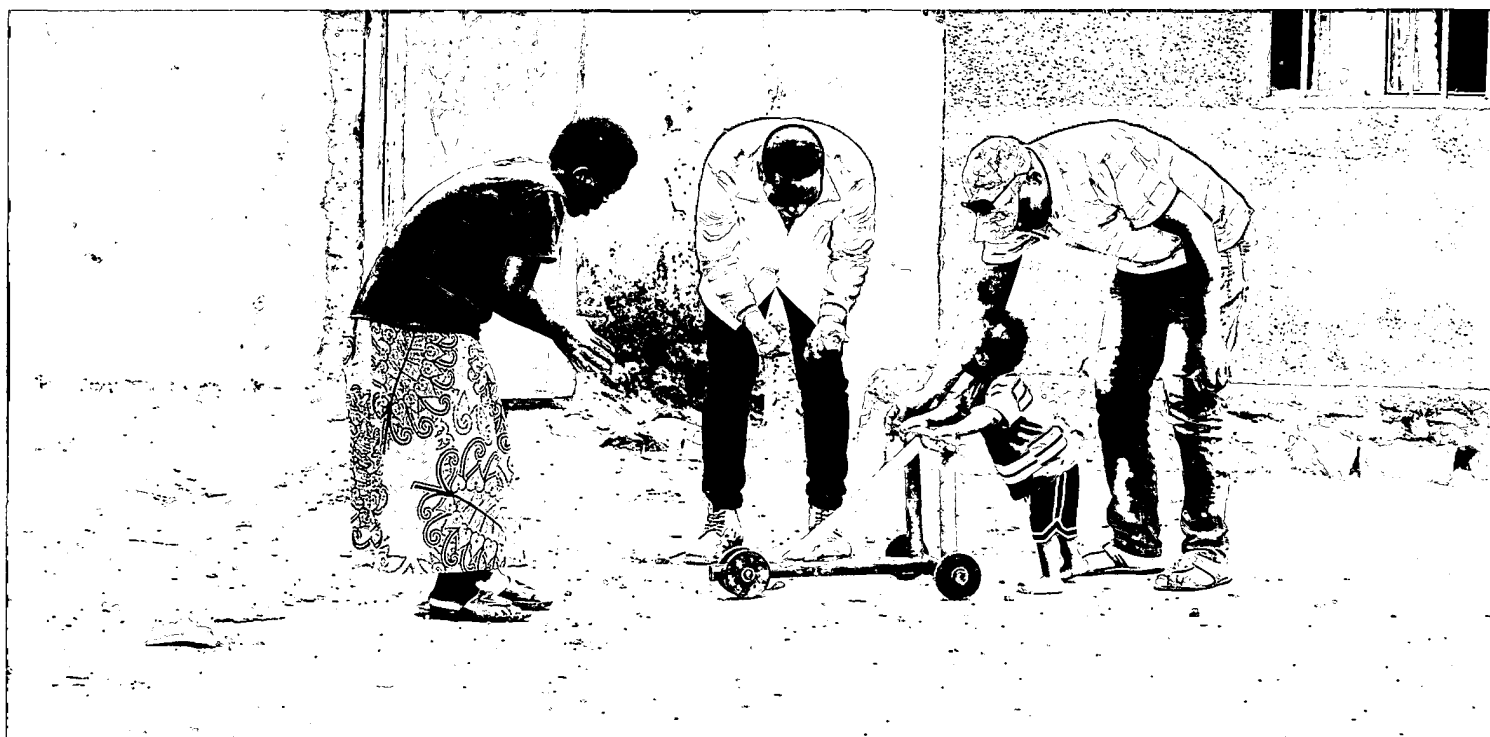
Relationships with community partners and heightened risk of fraud and corruption

Chance for Childhood continues to acknowledge the significant impact that our community partnerships play in delivering impact in hard-to-reach communities. The benefit of working with small community partners far outweighs

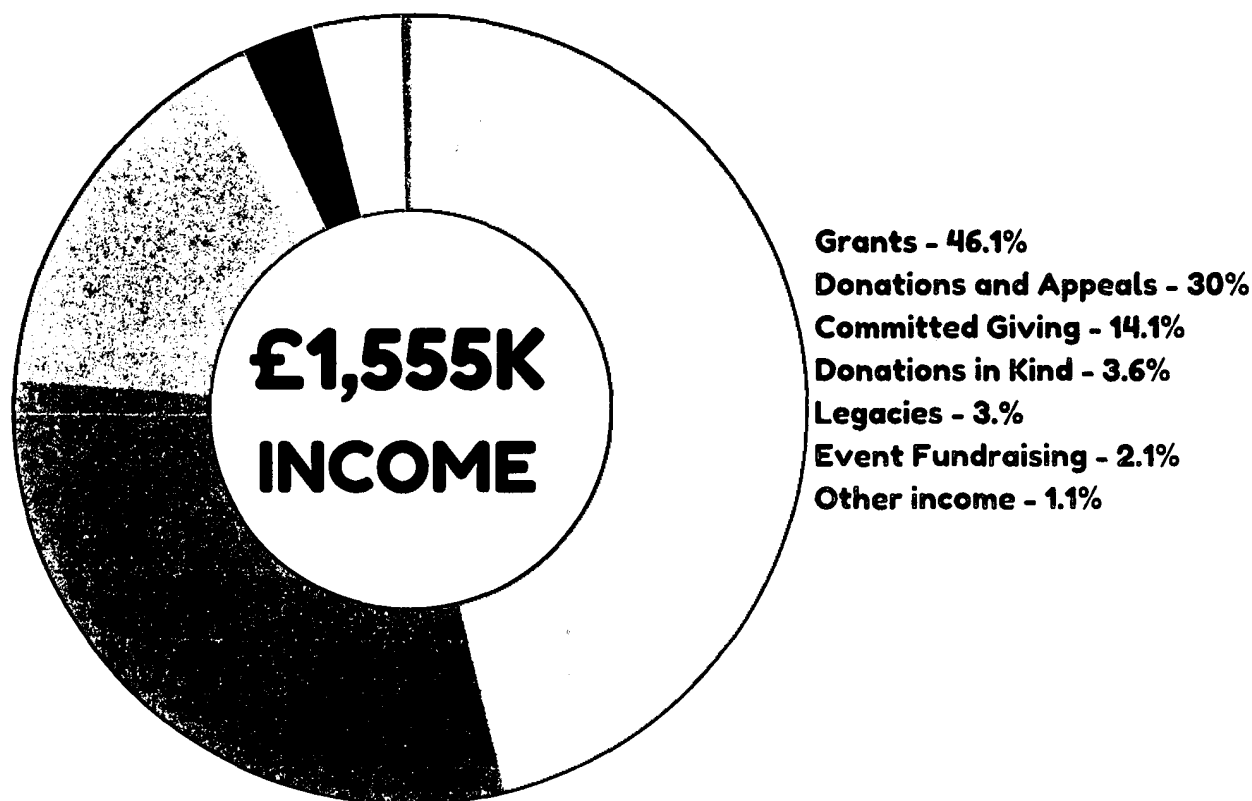
the risk but it is important to acknowledge the factors that increase the incidence of fraud. To mitigate these risks, we have refreshed our due diligence with partners and have prioritised project visits during 2022/23.

Consideration of public benefit

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



RAISING FUNDS



INCOME

Chance for Childhood income for the 15-month period was £1,555K compared with 2021 (12-month) income of £970k.

The incredible increase of 60% in income is largely due to the increase in grant income for our education project based in Northern Ghana, funded by the EOF.

In addition, we are accounting for a 15-month financial year and a very generous legacy donation.

We also saw a 31% increase in income from Trusts and Foundations. We were

honoured to receive several multi-year grants from funding partners who continue to know and trust our work including:

- £210K from Comic Relief to deliver a programme to protect and empower girls through dance.
- \$200K from Vitol Foundation for our EQUAL programme in Uganda which will enable 1,100 refugee children in the Kyaka II settlement access to quality inclusive primary education
- £60,000 from the British and Foreign School Society (BFFS) to deliver an

inclusive Early Learning programme in Accra, Ghana.

We were also delighted to initiate a new relationship with the Their World Foundation, successfully securing a £50,000 grant for the second phase of our LEAP project which supports street connected children across Kisumu County in Western Kenya.

Another significant milestone was the continuation of our partnership with the Child Protection division of UNICEF Rwanda which provided a grant of £124,000 to reintegrate children with disabilities in orphanages back with their families.

We have seen a drop in our digital income stream due to the cost of living crisis and the Ukraine war, however we have invested more in our Google Analytics grant increasing our brand awareness and driving new audiences. As a valuable source of unrestricted income, we will be continuing to invest resources in this area to support further growth.

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

In 2022/23, we maintained good results in committed and individual giving, keeping our committed giving cancellation rate at 3.4%.

We are extremely indebted to all those individuals and organisations who have

supported us through gifts in kind in 2022/23.

We continue to strive to deliver the very best experience to all of our donors by building trust, being transparent in all of our communications and meeting fundraising quality standards. We published our Donor Promise online, so supporters know the high standards the Fundraising Team aim to deliver to everyone who chooses to support us. We also created a policy for speaking to vulnerable donors, to equip our team with the skills needed to compassionately and ethically handle calls. In 2022/23, we received no complaints from the Fundraising Regulator. In line with our core value of transparency we also created an Ethical Fundraising Policy to ensure that any external partnerships do not bring our name into disrepute nor unduly or negatively influence our approach and impact.

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

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

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

HOW SUPPORTERS CAN GET INVOLVED:

Our work simply wouldn't be possible without the kindness and generosity of our supporters, and we would like to take the opportunity to say thank you to everyone who supported us in 2022/23. From supporting our fundraising campaigns and forming partnerships with us, every donation makes a difference to help us fight for every child.

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

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

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

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



FINANCIAL REVIEW

CHANGE TO ACCOUNTING DATE

We took the decision to change our financial year end to the 31 March to allow for better budgeting and reporting. As such the accounts have been prepared on a 15-month basis, covering the period 1 January 2022 to 31 March 2023.

Income for the 15-month period of £1,555m is a incredible increase of 28% compared with the 2021 normalised results and reflects the increased grant income in the Institutional income stream from the EOF consortium partnership in Ghana and continued funding from UNICEF Rwanda.

Support from established and new individual donors continues to remain strong and despite the noticeable effects of external factors, such as the increases in the cost of living and environmental disasters, donors gave generously for our Big Give campaign at Christmas and through fundraising events during the year.

RESOURCES EXPENDED

We are pleased to have continued to see an increase to resources expended in 2022/23, where 85p of every £1 spent went directly to support the most vulnerable children across Africa (2021: 84p). This figure excludes all donations in kind included in the cost of raising funds (note 6).

GOING CONCERN

We are of the view that the cash reserves of the charity together with committed and expected income will enable the charity to meet its obligations for the next 12 to 18 months and on this basis the assessment is that the charity is a going concern. This view has been formed by taking into account the financial aspect of the risks in the Risk Management section on page 21 of this report.

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

RESERVES POLICY

We believe that our donors wish their donations to be used for charitable purposes as soon as possible, given that the children we help need support urgently. However, it is prudent to maintain reserves to cover variations in income while managing our partner relations, providing investment funds for new programmes, and enabling the charity to grow. We maintained our risk-based approach during 2022/23 which is based on an understanding of the income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which we operate. We believe that this approach provides the charity with more certainty

during a time when international aid funding continues to shift dramatically, relying on pre-financing, matched funding, and other forms of security from service providers.

Chance for Childhood's policy is to seek to maintain a period-end minimum unrestricted reserve of £66,500, which represents a 3 month average operating costs, while targeting a reserve of £133,000. Our strong unrestricted reserve position as at 31 March 2023 of £162,320 (2021: £104,880) is a result of continuous monitoring of our spending commitments, coupled with generous unrestricted donations at the end of the year. It is our intention to invest these reserves in programme delivery and fundraising opportunities in the coming year. Restricted reserves committed to specific projects were £232,714 as at 31 March 2023 (2021: £155,063).

PLANS FOR THE FUTURE

In 2023/24, we are continuing to focus on our ambitious growth strategy of change for 150,000 children by 2025. We recognise the huge contextual shift that we have experienced across the world during the pandemic and most of all how it has impacted and worsened an already huge divide for under-served communities. Most significantly, we will deepen our work

to ensure access to inclusive education from early years and beyond, whilst ensuring a greater focus on building safer spaces for children in vulnerable situations.

To execute our strategy we will:

- Continue to strengthen our Leadership in Africa with operational hubs in East Africa (Kigali, Rwanda) and West Africa (Accra, Ghana) led by our Kenyan COO.
- Grow our African Governing Board in Ghana, in line with our Shifting Power Strategy.
- Acquire funding for overlooked and underrepresented groups, such as children in conflict with the law and communities working in high risk conflict environments such as East Kivu, DRC.
- Develop a cadre of strong programme managers in all the countries we work to deliver excellent budget and activity management and maintain high standards of donor reporting
- Create a marketing strategy to grow our training and advisory support services
- Deepen partnerships with both government and private sectors to scale our impact in the countries we work
- Launch a new digital product to scale disability detection via mobile device

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

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

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

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

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


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

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The Trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.
- These accounts have been prepared in accordance with:

- The special provision relating to the small companies within Part 15 of the Companies Act 2006.
- The requirements of SORP (FRS 102).

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



Mirco Bardella
Chair of the Trustees
29th August 2023

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

OPINION

We have audited the financial statements of Chance for Childhood for the year ended 31 March 2023 which comprise the consolidated statement of financial activities, balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable in 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 March 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.
- Have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate or
- The Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date

when the financial statements are authorised for issue.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of Trustees' remuneration specified by law are not made; or

- We have not received all the information and explanations we require for our audit; or
- The Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the statement of Trustees' responsibilities set out in the Trustees' annual report, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

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 auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might

state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or

assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

11 September 2023

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

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

STATEMENT OF FINANCIAL ACTIVITIES

(Including an Income and Expenditure account)

				15m Period Ending 2023	12m Period Ending 2021
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	£	£	£	£
Income from:					
Donations and legacies	4	707,633	840,979	1,548,612	970,153
Income from charitable activities	4	3,430	-	3,430	-
Income from investments	4	580	-	580	33
Other income	4	2,767	-	2,767	-
Total income		714,410	840,979	1,555,389	970,186
Expenditure on:					
Total raising funds	6	258,355	165	258,520	158,921
DRC		13,169	24,902	38,071	128,711
Ghana		64,534	178,808	243,342	159,956
Kenya		33,235	50,591	83,826	152,387
Rwanda		182,265	437,796	620,061	299,433
Uganda		63,707	121,892	185,599	75,836
Total charitable activities	6	356,910	813,989	1,170,899	816,323
Total expenditure		615,265	814,154	1,429,419	975,244
Net income/(expenditure)		99,145	26,825	125,970	(5,058)
Transfers between funds	17	(50,826)	50,826	-	-
Exchange gains on regional office activities		9,121		9,121	1,245
Net movement in funds		57,440	77,651	135,091	(3,813)
Reconciliation of funds					
Total funds brought forward	17	104,880	155,063	259,943	263,756
Total funds carried forward	17	162,320	232,714	395,034	259,943

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

BALANCE SHEET AS AT 31 MARCH 2023

		2023	2021
	Notes	£	£
Fixed assets			
Tangible assets	12	9,156	2,712
Current assets			
Debtors	13	178,933	68,516
Cash at bank and in hand		291,993	228,665
Total current assets		470,926	297,181
Liabilities			
Creditors: amounts falling due within one year	14	(85,048)	(39,950)
Net current assets		385,878	257,231
Total assets less current liabilities		395,034	259,943
Creditors: amounts falling due after more than one year		-	-
Total net assets		395,034	259,943
The funds of the charity			
Unrestricted funds	16, 17	162,320	104,880
Restricted funds	16, 17	232,714	155,063
Total charity funds		395,034	259,943

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



Mirco Bardella
Chair of the Trustees
 29th August 2023

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

STATEMENT OF CASH FLOWS

	15m Period Ending 2023 Total Funds £	12m Period Ending 2021 Total Funds £
Cash flows from operating activities:		
<i>Net movement in funds</i>	125,970	(5,058)
Adjustments for:		
Depreciation charge	1,944	2,139
Interest received	(580)	(33)
Loss on sale of fixed assets	-	-
(Increase) / decrease in debtors	(110,417)	48,292
Increase / (decrease) in creditors	45,098	13,896
Net cash used in operating activities	62,015	(59,236)
Cash flows from investing activities:		
Interest received	580	33
Purchase of fixed assets	(8,388)	(1,627)
Net cash used in investing activities	(7,808)	(1,594)
Change in cash and cash equivalents in the year	54,207	(57,642)
Cash and cash equivalents at beginning of the year	228,665	169,778
Change in cash and cash equivalents due to exchange rate movements	9,121	1,245
Cash and cash equivalents at end of the year	291,993	228,665
Analysis of cash and cash equivalents at end of the year		
Current accounts	291,993	228,665
	291,993	228,665

NOTES TO THE ACCOUNTS

1. Legal status

Chance for Childhood is a company limited by guarantee and has no share capital. In the event of the company being wound up the liability of each member shall not exceed £1. The members of the company are the Trustees named on page 3.

2. Accounting policies Basis of accounting

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

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

Public benefit

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

Preparation of the accounts on a going concern basis

The Trustees are of the view that the cash reserves of the charity together with committed and expected income will enable the charity to meet its obligations for the next 12 to 18 months and on this basis, the assessment of the Trustees is that the charity is a going concern.

Income

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

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

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

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

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

Expenditure

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

VAT

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

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

Allocation of costs

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

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities themselves. Support costs include back-office costs, finance, personnel, payroll, and governance costs. Governance costs comprise the costs associated with the governance arrangements of the charity and include

audit fees, legal advice (if any) for Trustees, and costs associated with constitutional and statutory requirements.

Foreign currency

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

Tangible fixed assets

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

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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

Creditors and provisions

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

3. DETAILED COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted Restricted Funds	Restricted Funds	12m Period Ending 2021 Total Funds
	Not e	£	£	£
Income from:				
Donations and legacies	4	534,070	436,083	970,153
Income from investments	4	33	-	33
Total income	4	534,103	436,083	970,186
Expenditure on:				
Total raising funds	6	158,779	142	158,921
DRC				
Ghana		59,599	69,112	128,711
Kenya		71,155	88,801	159,956
Mozambique		73,370	79,017	152,387
Rwanda		118,398	181,035	299,433
Uganda		31,843	43,993	75,836
Total charitable activities	6	354,365	461,958	816,323
Total expenditure		513,144	462,100	975,244
Net income/(expenditure)		20,959	(26,017)	(5,058)
Transfers between funds	17	(38,200)	38,200	-
Exchange losses on regional office activities		1,245	-	1,245
Net movement in funds		(15,996)	12,183	(3,813)
Reconciliation of funds				
Total funds brought forward	17	120,876	142,880	263,756
Total funds carried forward	17	104,880	155,063	259,943

4. INCOME

	15m Period Ending 2023			12m Period Ending 2021		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Donations and legacies						
Grants	57,496	659,941	717,437	32,770	357,980	390,750
Donations & appeals	287,370	180,009	467,379	252,164	67,252	319,416
Committed giving	229,742	989	230,731	191,480	10,759	202,239
Event fundraising	31,855	40	31,895	30,502	92	30,594
Legacies	45,169	-	45,169	11,259	-	11,259
Government grants	-	-	-	12,603	-	12,603
Donations in kind (note 5)	56,001	-	56,001	3,292	-	3,292
	707,633	840,979	1,548,612	534,070	436,083	970,153
Income from charitable activities						
Consultancy fees	3,430	-	3,430	-	-	-
Income from investments						
Interest receivable	580	-	580	33	-	33
Other income						
Insurance settlement	2,767	-	2,767	-	-	-
	714,410	840,979	1,555,389	534,103	436,083	970,186

5. DONATIONS IN KIND

During 2022/23 the charitable company received professional advice and marketing support from the following organisations on a "pro-bono" basis: BrightSparks, Canva and Google.

6. EXPENDITURE

	Activities delivered directly					15m Period Ending 2023 Total £	12m Period Ending 2021 Total £
	Activities delivered through grants (note 7) £	Staff costs (note 8) £	Other direct costs £	Allocation of programme support costs (note 9) £	Allocation of management & admin costs (note 9) £		
Raising funds	-	122,828	97,491	-	38,201	258,520	158,921
Charitable activities							
DRC	20,064	9,038	2,243	1,594	5,132	38,071	128,711
Ghana	24,370	107,234	80,601	6,986	24,151	243,342	159,956
Kenya	44,069	22,688	3,203	2,990	10,876	83,826	152,387
Rwanda	82,236	224,505	226,631	15,627	71,062	620,061	299,433
Uganda	43,145	60,521	46,586	14,702	20,645	185,599	75,836
	213,884	423,986	359,264	41,899	131,866	1,170,899	816,323
Support costs	-	129,664	82,302	(41,899)	(170,067)	-	-
Total expenditure	213,884	676,478	539,057	-	-	1,429,419	975,244

The total cost of raising funds includes Donations in Kind which are excluded for the purposes of calculating the resources expended.

Detailed comparatives for 2021

	Activities delivered through grants (note 7)	Activities delivered directly		Allocation of programme support costs (note 9)	Allocation of management & admin costs (note 9)	12m Period Ending 2021 Total
		Staff costs (note 8)	Other direct costs			
	£	£	£	£	£	£
Raising funds	-	95,177	39,153	-	24,591	158,921
Charitable Activities						
DRC	57,494	55,856	-	669	14,692	128,711
Ghana	69,878	70,175	401	1,543	17,959	159,956
Kenya	70,967	55,819	5,241	886	19,474	152,387
Rwanda	36,727	141,807	86,818	2,510	31,571	299,433
Uganda	28,083	33,343	5,344	524	8,542	75,836
	263,149	357,000	97,804	6,132	92,238	816,323
Support costs	-	82,177	40,784	(6,132)	(116,829)	-
Total expenditure	263,149	534,354	177,741	-	-	975,244

7. GRANTS TO PARTNER ORGANISATIONS TO RUN OUR PROGRAMMES

	15m Period Ending 2023 £	12m Period Ending 2021 £
Democratic Republic of Congo		
Children's Voice	20,064	57,494
Ghana		
SABRE Education	6,971	-
Street Girls' Aid	11,499	69,878
		-
Kenya		
Glad's House Kenya	12,865	60,047
KUAP	31,204	10,920
Rwanda		
Empowering Children with Disabilities	60,640	26,004
MindLeaps	21,596	10,723
Uganda		
African Women and Youth Action for Development	41,176	5,013
EmbraceKulture	7,869	1,558
Passion 4 Community	-	21,512
Total grants	213,884	263,149

8. STAFF COSTS

	15m Period Ending 2023			12m Period Ending 2021		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Salaries	352,861	205,661	558,522	341,338	77,466	418,804
Employer's social security costs	21,902	12,765	34,667	26,641	6,046	32,687
Employer's pension contributions to defined contribution pension schemes	18,988	11,067	30,055	12,759	2,896	15,655
Consultancy costs	18,159	19,019	37,178	21,852	23,716	45,568
Recruitment costs	8,497	-	8,497	14,517	-	14,517
Travel, training and other employment costs	7,559	-	7,559	7,123	-	7,123
	427,966	248,512	676,478	424,230	110,124	534,354

8. STAFF COSTS (CONTINUED)

The average head count in the year was 22 staff (2021: 16 staff) and the average number of full-time equivalent employees analysed by function was:

	2023	2021
Raising funds	2.2	2.3
Charitable activities	15.4	10.5
Support	2.7	1.7
	20.3	14.5

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

The Senior Management Team received £335,807 in emoluments in the 15-month accounting period (2021: £231,004).

9. SUPPORT COSTS

	15m Period Ending 2023 £	12m Period Ending 2021 £
Programme support costs		
Monitoring, evaluation & learning	8,475	1,389
Advocacy	25,212	50
Regional office support costs	8,212	4,693
	<u>41,899</u>	<u>6,132</u>
Management & administration costs		
Support staff time	88,909	56,094
UK office support costs	25,176	19,342
Governance (including staff time)	55,982	41,392
	<u>170,067</u>	<u>116,828</u>
Total support costs	<u>211,966</u>	<u>122,960</u>
Unrestricted	206,441	122,250
Restricted	5,525	710
	<u>211,966</u>	<u>122,960</u>

Governance costs include £11,100 fees in respect of the audit of these financial statements (2021: £10,080).

10. TAXATION

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

11. RELATED PARTY TRANSACTIONS

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

A total of £7,933 (2021: £10,820) was donated by Trustees and Senior Management Team and their close families.

12. TANGIBLE ASSETS

	Unrestricted Funds	Restricted Funds	2023 Total Funds
Cost	£	£	£
At beginning of year	11,147	4,019	15,166
Additions	8,388	-	8,388
Retirements	(595)	(2,067)	(2,662)
At end of year	18,940	1,952	20,892
Depreciation			
At beginning of year	8,526	3,928	12,454
Charge for year	1,853	91	1,944
On retirements	(595)	(2,067)	(2,662)
At end of year	9,784	1,952	11,736
Net book value at end of year	9,156	-	9,156
Net book value at beginning of year	2,621	91	2,712

All of the above assets are used for charitable purposes.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2021 Total Funds
	£	£	£	£
Prepayments and accrued income	90,378	82,619	172,996	66,637
Other Debtors	3,475	2,462	5,937	1,879
	93,853	85,080	178,933	68,516

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2021 Total Funds
	£	£	£	£
Trade creditors	13,531	7,723	21,254	3,680
Taxation and social security	10,002	-	10,002	9,532
Accruals	20,007	29,768	49,775	26,738
Other creditors	-	4,017	4,017	-
	<u>43,540</u>	<u>41,508</u>	<u>85,048</u>	<u>39,950</u>

15. OPERATING LEASE AND LEASE COMMENTS

Resources expended include payments under operating leases as follows:	Unrestricted Funds	Restricted Funds	2023 Total Funds	2021 Total Funds
	£	£	£	£
Property	<u>11,188</u>	<u>-</u>	<u>11,188</u>	<u>1,383</u>

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

Total payments due:

	Property 2023 £	Property 2021 £
Within one year	1,070	2,664
Between two to five years	-	-
After five years	-	-
	<u>1,070</u>	<u>2,664</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	2023 Total Funds	Unrestricted Funds	Restricted Funds	2021 Total Funds
	£	£	£	£	£	£
Tangible fixed assets	9,156	-	9,156	2,621	91	2,712
Current assets	196,704	274,222	470,926	131,421	165,760	279,181
Current liabilities	(43,540)	(41,508)	(85,048)	(29,162)	(10,788)	(39,950)
	<u>162,320</u>	<u>232,714</u>	<u>395,034</u>	<u>104,880</u>	<u>155,063</u>	<u>259,943</u>

17. ANALYSIS OF NET MOVEMENT IN FUNDS

	Balance at 1/1/2022 £	Income £	Expenditure £	Transfers £	Funds at 31/03/2023 £
Unrestricted funds	104,880	714,410	(606,144)	(50,826)	162,320
Restricted funds					
Democratic Republic of Congo	8,486	2,364	(22,905)	12,055	-
Ghana - Best Start Early	-	41,055	(16,487)	-	24,568
Ghana - Disability Screening Toolkit	-	82,949	(15,181)	-	67,768
Ghana - Education Outcome Fund	-	103,369	(70,789)	-	32,580
Ghana - Inclusive Education	14,600	33,750	(55,465)	20,353	13,238
Ghana - Young Mothers Support Centre	11,499	-	(11,499)	-	-
Ghana - Other projects	129	-	(75)	-	54
Kenya - Glad's House Kenya	385	8,554	(7,244)	-	1,695
Kenya - LEAP	12,816	31,658	(43,346)	-	1,128
Rwanda -					
Natwe Turashoboye ('We can also')	24,263	113,619	(108,079)	-	29,803
Rwanda - UNICEF Partnership	16,058	314,027	(277,251)	-	52,834
Rwanda - Other projects	20,757	31,595	(52,427)	6,360	6,285
Uganda - Humanitarian	8,976	11,750	(25,791)	5484	419
Uganda - Inclusive Education	32,678	62,047	(105,178)	10,453	-
Uganda - Other projects	1,659	403	(2,062)	-	-
Other funds	2,757	3,839	(375)	(3,879)	2,342
	155,063	840,979	(814,154)	50,826	232,714
Total funds	259,943	1,555,389	(1,420,298)	-	395,034

Material restricted funds are as follows:

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

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

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

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

Ghana - Inclusive Education: Inclusive early childhood development project.

Ghana - Young Mothers Support Centre: Ongoing running costs of the centre that provides safe accommodation, vocational training and childhood care for young street-connected mothers.

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

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

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

Kenya - Other projects: Other projects supporting street-connected children (2021).

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

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

Rwanda - Other projects: Activities covering communication camps, running costs of the Nyabihu School for the Deaf and economic empowerment of families of children with severe disabilities through pig farming.

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

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

Uganda - Other projects: Primarily agri-business training.

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

17. ANALYSIS OF NET MOVEMENT IN FUNDS (CONTINUED)

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

18. POST BALANCE SHEET EVENTS

There were no post balance sheet events.

PARTNERS AND NETWORKS

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

African Women and Youth Action for Development (AWYAD)

Bond

Briarwood Partners

British Foreign School Society

British Humane Association

CABI (Centre for Agriculture and Biosciences International)

CAF

Children's Voice

Comic Relief

Communicability Global

Consortium of Street Children

DeafKidz International

Embrace Kulture

Empowering Children with Disability

Entain

Entain Foundation

EU Supreme

Glad's House Kenya

Ghana Education Service

KUAP

Laureus Sport for Good

Manchester Metropolitan University

MindLeaps

Ministry of Gender and Family Promotion (MIGEPROF), Rwanda

Ministry of Local Government (MINALOC), Rwanda

Penal Reform International (PRI)

Rwanda Education NGO Coordination Platform

Rwanda National Union of the Deaf

Sabre Education

SEND Ghana

Street Child, UK

StreetInvest

Team Hope Network

TheirWorld

Think Money Group

Trust Law

Turing Foundation

UNICEF Rwanda

Vitol Foundation

