

Charity Registration No. 1120932

Company Registration No. 06317689 (England and Wales)

NETWORK FOR AFRICA
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

NETWORK FOR AFRICA

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|--------------------------|--|------------------------------|
| Trustees | D Russell F Critien R Gater R Tinsley D Gye J Hogwood | (Appointed 21 February 2018) |
| Charity number | 1120932 | |
| Company number | 06317689 | |
| Principal address | G12, The Foundry 17-19 Oval Way London SE11 5RR | |
| Registered office | 14 St Mary's Street Stamford Lincolnshire PE9 2DF | |
| Auditor | Stephenson Smart & Co 36 Tyndall Court Commerce Road Lynchwood Peterborough Cambridgeshire PE2 6LR | |
| Bankers | HSBC 94 Kensington High Street London W8 4SH | |
| Solicitors | Bates, Wells and Braithwaite 10 Queen Street Place London EC4R 1BE | |

NETWORK FOR AFRICA

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NETWORK FOR AFRICA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2018

The trustees present their report and financial statements for the year ended 31 December 2018.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

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

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

SUMMARY AND REVIEW OF 2018

2018 saw mental health initiatives occupy a more prominent space in international development and in the funding priorities of grant makers. For example, the Department for International Development, The National Lottery Community Fund and Comic Relief are all finding ways to support mental health programmes. We are pleased to see a growing recognition of the link between poverty and mental illness. Mental ill-health and poverty are bound together in a negative cycle – mental illness disrupts people's ability to learn and work, and poverty in turn increases the risk of developing mental disorders. Mental illness is estimated to constitute 14% of the global burden of disease, with approximately 80% of people with mental illness living in low- and middle-income countries, such as those where we have programmes.

Network for Africa's generous supporters helped us to continue our work on behalf of people suffering the psychological impact of war and genocide. More often than not, circumstances beyond their control drag people and communities into poverty. Post-traumatic stress from war can cause emotional paralysis, rendering people incapable of functioning; undiagnosed epilepsy or severe mental illness can leave individuals and their families who are often their carer-givers, stigmatised or unable to work. We have seen the impact of our work through the testimonies that people have shared with us; through constant monitoring and evaluation of our work; through witnessing the demand at our mental health clinics. The need is there – our challenge is to muster the adequate resources to meet that need.

In Rwanda:

- 24 new peer support counsellors were recruited from the SURF AERG entrepreneurship training programme and underwent an intensive 4-day training course in trauma counselling skills.
- 510 survivors of the 1994 genocide took part in group counselling sessions delivered by these peer support counsellors. Of these, 78 received individual counselling from the four project counsellors.
- The results of the SURF counselling programme in 2018 showed a marked improvement in symptoms of trauma, a reduction in depression and anxiety and an improvement in ability to work and earn money.
- We provided 65 women with grants to be used either to start a new business/income generating activity or to develop an existing business/income generating activity.
- We provided 65 women with business skills training to ensure that the grants they were given were used in the most effective way in order to develop their income generating programmes.

NETWORK FOR AFRICA

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

FOR THE YEAR ENDED 31 DECEMBER 2018

In Sierra Leone:

- We started a new Comic Relief funded 3-year programme in Freetown and Port Loko to provide life changing support to 1,792 people with mental health issues.
- We trained 446 people in mental health protocols in line with the World Health Organisation's mhGAP to enable them to identify mental health issues and make necessary referrals.
- We set up 7 mental health clinics staffed by the programme's counsellors and mental health nurses.
- The project received 1,551 referrals in its first year. A further 1,703 referred themselves.
- The project's counsellors gave 260 individual and group counselling sessions and 271 follow-up sessions to over 400 people with mental illness and their carer-givers in Freetown and Port Loko.

In Uganda:

- We started a new Comic Relief funded 3-year programme in Agago District, northern Uganda to provide life-changing support to 1,324 people with mental health issues.
- We trained 624 people in mental health protocols in line with the World Health Organisation's mhGAP and Uganda's Mental Health Strategic Plan.
- We set up 4 mental health clinics staffed by the programme's counsellors, a psychiatric nurse and health workers who are able to dispense medication.
- We diagnosed 583 people who came to the mental health clinics in the first six months of the programme. This number exceeded our target.
- We gave individual counselling to 121 people.

In South Sudan:

- We trained 19 frontline workers of Non Violent Peace Forces in how to identify and treat trauma, and how to help people manage their post-traumatic stress

At the core of all our activities is an attempt to give our beneficiaries hope for the future. The conflict they have witnessed and the challenges they have faced may at times seem impossible for them to surmount. They will never forget what they have endured, but, given the right skills, and access to the appropriate psychological support, they can gain a new measure of control over their future. The power of restoring hope in a person's life can never be underestimated.

We are grateful to our supporters and very proud of our implementing partners in Rwanda, Uganda and Sierra Leone. **Volunteers** – Network for Africa has, since it was founded, been indebted to the many volunteers who are crucial to it fulfilling its mission. Their contributions are varied, and include psychologists who deliver our counselling training programme, graphic designers and IT experts.

NETWORK FOR AFRICA

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

FOR THE YEAR ENDED 31 DECEMBER 2018

Achievements and performance

RWANDA

ASPIRE Gisozi

Aspire's programmes increase the income of, and reduces the poverty experienced by, vulnerable women and their families through business skills training and vocational training in key income-generating activities (latterly, hairdressing and cookery). We worked with Aspire on one programme in 2018. We have worked with Aspire since 2008, lifting vulnerable women out of poverty, and on average quadrupling their income. After ten years, however, we are now focusing on our mental health programmes because the unmet need is enormous, and we have a unique approach to offer. During our 10-year collaboration with Aspire we raised the money for a 3-year vocational training programme - setting up and managing childcare centres for their pre-school children to attend free of charge and to run alongside the vocational training; a 3-year agricultural programme including free pre-school childcare; a 2-year fruit tree agricultural programme; and a business development programme whereby the women were given grants to start new businesses or grow existing businesses.

Grants to beneficiaries

Located in Gisozi Sector, Kigali, Aspire's project, funded by a grant from the Addax and Oryx Foundation, improved the lives of 70 vulnerable women, their partners and children. During the life of the project (January 2015 to December 2017), the women increased their income by 2,100%; increased their independence; reduced their poverty and improved the long-term life chances of their children. However, we found that the women struggled to find/access start-up capital for their businesses. They predominantly lacked a guarantor, meaning they found it difficult to access loans from traditional financial institutions. We had a solution, though. With permission we were able to use exchange rate gains of £17,605 from the original Addax and Oryx Foundation grant to provide the women with grants to assist their start-up businesses or to develop existing businesses. Of the original cohort of 70 women, 65 opted to join this programme's six month extension. Following submission and approval of business plans, 24 women received grants to start a new business/income generating activity and 41 women received grants for existing businesses/income generating activities. All the women were also supported to improve their businesses, financial and entrepreneurship skills and all of them passed an Exam of Entrepreneurship, backed by the Work Force Development Agency (WDA) in Rwanda. This certificate is an external qualification and ensures that the women can secure the support of the WDA who regulate businesses such as hairdressing and cookery. At the end of the six months, the women's income had increased by an average of 90% and their average savings had increased by 75%. Overall the grants and the continued support from Aspire, had a significant impact on the women's businesses and income. It has improved their economic empowerment, living standards and the life chances of their children (as the women can now pay for their children's medical insurance, clothes, school fees and three meals a day). In addition, the social empowerment, training and support provided by Aspire enabled the women to make other positive changes in their lives – the number of women experiencing domestic violence reduced from five to two, and they say that they feel more respected by the partners/ husbands.

Donors – We would like to thank the Addax and Oryx Foundation for supporting Aspire.

SURF (Survivors' Fund) Counselling Programme:

In June 2017, Network for Africa began a 6-month pilot programme to provide group and individual trauma counselling in partnership with the Survivors' Fund (SURF) in Rwanda. The aim of this project was to address post-traumatic stress disorder (PTSD), depression and anxiety in 260 young survivors of Rwanda's genocide, to enable them to better engage with vocational and entrepreneurship training and thereby enable them to start working and earning an income. The link between poverty and mental illness including PTSD and depression is well known and the rationale behind the project is that if mental illness is unaddressed, the ability of someone to lift him/herself out of poverty is diminished. Of the group of 1,000 young survivors, 24 Peer Support Counsellors (12 male, 12 female) were chosen to receive training in basic trauma counselling, coping techniques and how to recognise those members of their groups who might be in need of more intense support in the form of individual counselling. Over the 6-month project, 17 groups were established, with 261 young people benefitting from group counselling. In addition, SURF's four partner counsellors delivered 364 one-to-one counselling sessions to 61 individual beneficiaries.

NETWORK FOR AFRICA

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

FOR THE YEAR ENDED 31 DECEMBER 2018

The benefits of this pilot project were impressive and Network for Africa decided to continue supporting this programme. In 2018, 12 new counselling groups were formed, with a total of 250 members (166 women and 84 men). At the start of the year a number of issues were identified that the group members needed support with. Many of the beneficiaries became orphans at a young age – this meant that often they had no knowledge about their parents' land and property that they would have inherited. Now that they had come of age, they naturally want to find out what their entitlement is. In many cases their land had been seized by other people, and in some cases, the process of trying to reclaim it resulted in unpleasant conflicts. These conflicts exacerbate trauma which the group counselling has helped with. As a result, many of them are now feeling strong enough to fight their land claims through the courts. There were other issues that needed support, including an initial reluctance to share their problems; not knowing where their missing family members are buried; heavy rains preventing them from coming to group counselling sessions; loss of some members' houses because of the rains; the death of four group members; difficulty with travelling long distances to get to the group counselling sessions. However, overall the analysis of the data collected at the start of the year compared to the data collected at the end of the year, showed the programme's positive impact on the clients' mental health. At the beginning of the year, the data showed that most of the clients had moderate to severe mental health problems and were not coping with them, whereas the data at the end of the year, showed their situation had improved in a number of ways. For example, their perception of their general health, their levels of psychological distress and their ability to cope with these issues all improved by the end of 2018. This was confirmed by the clients' overall satisfaction with the counselling and their use of techniques learned during the counselling period. Although margins for improvement still exist (especially with regard to women whose improvement on the whole was less than the men's), our analysis suggests that the programme has been effective in improving, if not solving, the clients' problems related to mental health.

Donors – We would like to thank The Reed Foundation, an anonymous donor, The Bryan Guinness Trust, The James Tudor Foundation, Rebecca Tinsley, Robert Woodfield, David Gye, Frida Critien, Philippa Ball, Mr. & Mrs. Gibson, Max Gibbs, Midi Berry (via Network for Africa USA), Joanne Ryan and Jon Griffiths for supporting the SURF Counselling Project.

SIERRA LEONE

In January 2018 we received a three-year grant from Comic Relief to begin a community mental health programme in seven districts in Freetown and Port Loko. Over the three-year period the programme will provide life-changing support to 1,792 people with mental health issues. With its headquarters in Freetown, Conforti's activities include community awareness raising including targeting duty-bearers (the influencers), reducing stigma associated with mental illness and therefore transforming people's attitudes towards mental illness, increasing the reach of its messaging via radio talk shows, training health workers, duty-bearers e.g. teachers, police officers etc., and local government officials in how to recognise mental illness and refer people for treatment, working with the mental health nurses to hold monthly mental health clinics in each of the seven beneficiary areas, setting up beneficiary self-help groups so that they can find their voice and advocate for better local mental health provision.

There was positive progress in the first year of this project. Our project partner in Sierra Leone trained 446 people including its own staff, government workers (e.g. health workers) and duty bearers (e.g. teachers, religious leaders, etc.). They were all trained in the WHO's mental health training programme (mhGAP), which has been designed specifically to increase mental health provision in low- and middle-income countries by offering community led solutions such as training people to recognise, diagnose and treat mental illness. This has improved access to mental health services for the project's participants in Kissy, Wellington, Calaba Town and Allen Town communities in Freetown, and in Remene, Malai and Rothombai in Port Loko. They have also raised awareness by working in collaboration with government departments (e.g. the Ministry of Health and Sanitation), community structures (e.g. the District Medical Health team) and through community dialogues with teachers, police officers, religious leaders and mammy queens, to dispel negative perceptions around mental health, build community resilience and highlight the support available. Their radio programmes and community education sessions engaged an estimated 11,000 people which has resulted in people changing their attitudes towards people with mental illness. For example, many family members are not taking people suffering from mental illness to witch doctors or for 'cleansing' for 'spiritual possession,' and are instead bringing family members to the mental health clinics. Many traditional healers and religious leaders now believe that mental illness can be treated, increasing project referrals. As a result, the project received 1,531 referrals in its first year. The impact to date on people with mental illness and the community was praised by the District Medical health Team during mental health steering committee meetings.

NETWORK FOR AFRICA

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

FOR THE YEAR ENDED 31 DECEMBER 2018

Donors – We would like to thank Comic Relief for supporting Conforti in Sierra Leone.

SOUTH SUDAN

In December 2018, Network for Africa's volunteer counselling training conducted a pilot project in South Sudan with the Non Violent Peace Force. Their staff work on a village by village basis, negotiating with armed militia who threaten unarmed local people. They help protect civilians, finding safe ways for people to continue their daily lives against the backdrop of a civil war that has raged across South Sudan since 2013. Barbara Bauer and Shelly Evans spent 6 days training 19 of Non Violent Peace Force's front line workers, who travelled from remote towns to the capital, Juba. The project which was privately funded by existing Network for Africa donors, trained attendees to identify and treat trauma, helping people manage their post-traumatic stress. Barbara and Shelly also taught the frontline workers how to avoid burn-out in their stressful everyday life. Subject to funding and further development, Network for Africa is hoping to develop this programme to meet the enormous need in South Sudan, where civilians bear the brunt of the conflict.

UGANDA

Kalongo and Patongo are in a remote corner of northeast Uganda, which for 22 years was a battleground for sustained and brutal conflict between the Lord's Resistance Army (LRA) and the government's Uganda People's Defence Forces (UPDF). The LRA killed and terrorised hundreds of thousands of civilians, and abducted more than 30,000 children, forcing them to be soldiers, porters, sex slaves, and to kill others or face certain death. Some 1.7 million internally displaced people (IDPs) lived in over-crowded IDP camps, where there was scant infrastructure, protection or sanitation. Agago District, where Network for Africa's projects are located, housed several such IDP camps, and was utterly devastated by the war. With our support, our local partners are taking positive steps to rebuild their community with the following projects.

Basic Needs in Uganda (BNUU)

In December 2017 we received a three-year grant from Comic Relief to begin a community mental health programme in four new sub-counties in Agago District. Over the three-year period, the programme will provide life-changing support to 1,824 people with mental health issues. With its headquarters in Kalongo, the BNUU team's activities include community awareness raising, including targeting duty-bearers (the influencers), reducing stigma associated with mental illness and therefore transforming people's attitudes towards mental illness. The team has also increased the reach of its messaging via radio talk shows, training health workers, duty-bearers e.g. teachers, police officers etc., local government officials in how to recognise mental illness and refer people for treatment, working with Kalongo Hospital's psychiatric nurse to hold monthly mental health clinics in each of the four beneficiary areas. The team has set up beneficiary self-help groups so that they can find their voice and advocate for better local mental health provision, and provide them with the necessary tools to set up income generating activities.

The first year of this project has gone well. The first six months (December 2017-May 2018) were for project set up - securing office space, recruiting staff, recruiting new board members (including a Mental Health Specialist from Gulu Regional Referral Hospital) and signing Memoranda of Understandings (MoU) with Agago District Local Government and Dr. Ambrosoli Memorial Hospital Kalongo (a private mission hospital). The surveys taken at the project start were analysed and showed, as expected, that the support currently available to people with mental illness in our beneficiary areas does not meet the standards set out by the WHO's mhGAP or the national Uganda Clinical Guidelines (UCG). Hence our team trained 624 BNUU counsellors, health workers, teachers and duty-bearers. The mental health clinics, counselling and follow-up visits started in June, and are already over target for Year One. A total of 583 people came to the mental health clinics. Of the 583 newly enrolled beneficiaries, 316 had attended a total of 541 follow-up appointments by the end of Year One. This is lower than expected, highlighting the fact that retention is a problem. However, on average 97 people per month attended clinics, higher than the 48 people per month originally targeted, which has resulted in BNUU needing to run additional clinics to meet demand. Furthermore, 121 beneficiaries have attended counselling sessions, exceeding the original target of 45 people per quarter. BNUU has had to reduce the number of community education awareness sessions planned, as they would not have been able to meet the resulting demand for support. As such, at the end of Year One the project is overdelivering against its original targets for the majority of project activities and indicators. Despite this, some thought needs to be given to how we can ensure the community education sessions (vital for promoting PMDEs to come forward for support and to reduce stigma in the community) go ahead in Year Two. Part of this will be continuing to lobby the District to recruit new psychiatric staff and to improve the supply of medicines, which will improve capacity to support more people with mental illness in the coming year.

NETWORK FOR AFRICA

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

FOR THE YEAR ENDED 31 DECEMBER 2018

Donors – We would like to thank Comic Relief for supporting BNUU in Uganda.

Lioness Fund – In June 2011, Network for Africa set up an education fund for former child soldiers (mostly girls) who were kidnapped by the Lord's Resistance Army and thereby missed out on school. The fund was financed by a generous anonymous donor and had a fixed term. 2018 was the final year that we supported this programme, and has seen the remaining students complete their studies.

Donors – We would like to thank an anonymous donor for setting up the fund and for her continued support.

Fundraising

Network for Africa relies on donations from individuals and grants from charitable foundations. We are grateful to all our donors for supporting our work.

Online presence

We redesigned our website in 2018 making it compatible with mobile devices and easier for us to update on a regular basis. We continue to use our website, Facebook, Twitter and email newsletters to communicate with current supporters, and we have also started using LinkedIn and Instagram to promote our projects and attract new supporters.

Donors – We would like to thank Comic Relief for donating towards our website redesign.

Financial review

We experienced a fall in income in 2018, in part due to some grants that came to an end for our vocational training programme in Rwanda, and for our livelihoods programme in Patongo, Uganda, but also because the first two payments for our two Comic Relief grants for Uganda and Sierra Leone were recognised as income in 2017 for work that didn't start until 2018. However, there has been a change in the funding climate from major funders towards mental health work and more funding opportunities are opening up, which we hope to be able to benefit from. Meanwhile, our fundraising strategy continues to be to raise funds from individuals and trusts and foundations.

The major deficit recorded for FY 2018 results in large part from the Board decision in 2017 to apply a substantial portion of accumulated funds from successful fundraising in earlier years to the funding our work with SURF. Current projections do not include further running further significant deficits for this purpose.

As described in this Report and disclosed in the restricted funds note on page 24, the incoming resources have been applied to the charity's projects.

NETWORK FOR AFRICA

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

FOR THE YEAR ENDED 31 DECEMBER 2018

Risk

We have examined the major risks to which Network for Africa is exposed and review them at each Board meeting. The CEO and the Chair, under the supervision of the Board, maintain the Risk Register. Below is an overview of the major financial and operational risks we were facing at the time of writing this report (March 2019).

| Risk | Explanation | Impact | Probability | Management |
|--|--|--------|-------------|--|
| Lack of capacity to take advantage of funding opportunities for mental health programmes | Loss of ability to develop new programmes of work that can be pitched to funders because N4A doesn't have the staff capacity to develop new programme areas of work. | High | High | Regularly review staffing priorities to ensure they're appropriate for the organisation's needs. |
| Competition for funds from similar organisations | Reduced fundraising potential; reduced public profile. | High | High | Agree fundraising strategy; ensure regular contact with funders; monitor public awareness and profile of charity. |
| Partner management issues | Reduced staffing capacity to manage partnerships. | High | Medium | Ensure that staffing requirements are reviewed regularly. |
| Loss of key staff | N4A has a very small staff team. If key staff leave it could undermine its work and overload the staff that are left in post. | High | Medium | Ensure organisational and operational knowledge is shared and does not lie with one staff member only. Monitor workload and staff welfare at quarterly Trustees' meetings. Provide support as necessary. |
| Project partners are dependent on N4A as their sole funder | Project partners do not have any other funders and so if N4A's funding dries up they will effectively cease to operate. | High | Medium | Try to help them with capacity building to fundraise in-country. Try to find partners with other funding sources. |
| Dependency on income sources | Loss of income and ability to support area/areas of work. Lack of success with securing available funding from funders we apply to. | High | Medium | Identify major sensitivities; consider diversification plans. Review programmes to ensure they're relevant to current donor focus; keep abreast of donor and development trends. |
| Reputational risk | Issues with partner organisations and misconduct towards beneficiaries. | High | Medium | Integrate safeguarding and whistleblowing into training and reporting. |

Reserves policy

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

NETWORK FOR AFRICA

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

FOR THE YEAR ENDED 31 DECEMBER 2018

Plans for the future

Plans for 2019 include delivering our two Comic Relief funded projects in northern Uganda and Sierra Leone; continuing to support the SURF project to provide counselling services to young genocide survivors through donations from The Big Give; applying to the Addax and Oryx Foundation and Allan and Nesta Ferguson Charitable Trust for livelihoods for our mental health beneficiaries in Sierra Leone; applying to The National Lottery Community Fund for livelihoods for our mental health beneficiaries in Uganda. We will also where possible develop new project proposals so that we are ready for any funding opportunities. We will continue to focus our fundraising on approaches to trusts and foundations for our project funding as they currently represent the best return on investment, an important consideration given our limited resources.

Structure, governance and management

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

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

D Russell
F Critien
R Gater
R Tinsley
D Gye
J Hogwood

(Appointed 21 February 2018)

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

How Network for Africa is run

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

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

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

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

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

NETWORK FOR AFRICA

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

FOR THE YEAR ENDED 31 DECEMBER 2018

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

- **David Russell (Chair):** David is Founder and Director of The Social Enterprise, which advises an array of charities and social businesses. From 2009 to 2013, David served as Director of Survivors Fund (SURF), which represents and supports survivors of the Rwandan genocide.
- **Frida Critien:** Frida is an experienced strategic communications professional, with experience of managing a wide range of campaigns. Currently a Global Corporate Communications Director at Unilever she is responsible for managing relations with international media and driving the company's purpose-led, future-fit agenda.
- **Roz Gater:** Roz is a Senior Education Adviser at the Department for International Development (DFID), which she joined in 2013. She was based in Nigeria from 2014, and relocated to Turkey in 2016. She began her career as an English teacher with Teach First. Last year Roz began work on girls' education for DFID.
- **Rebecca Tinsley:** Becky founded Network for Africa. She is a freelance journalist and a novelist and a former BBC politics reporter. Together with her husband Henry, she was asked by President and Mrs Carter to start the Carter Centre UK.
- **David Gye (Hon Treasurer):** David has recently retired as an adviser on financial aspects of the energy and infrastructure sectors, working with government and private sector worldwide. He became independent in 2009 after a 25-year career with Morgan Stanley and other investment banks.
- **Jemma Hogwood:** Jemma has a Doctorate in Clinical Psychology from University College London in the UK and is registered to practice as a Clinical Psychologist with the Health and Care Professions Council in the UK. She has been living and working in Rwanda for the past 8 years, for the majority of which she has worked for Survivors Fund, supporting survivors of the Rwandan genocide. She is currently working for Solid Minds, offering individual, couple and family therapy.

Staff team

Network for Africa has two permanent staff members:

- **Annabel Harris (CEO)** is responsible for the overall management of Network for Africa, including international projects, fundraising, budgets, strategy and governance.
- **Lesley Eaton** is responsible for office management, donor management, online fundraising, policies including safeguarding, Network for Africa's website and all social media communications.

We call in the support of consultants who help us with our grant writing, monitoring and evaluation of our international projects and finance.

Thanks

In addition to the donors recognised above, we would like also to thank in the UK: The Bliss Family Trust, The Tinsley Foundation, David Gye, Gillian Keene, Jane Bow, Chrystal Ding, Philippa Ball, Rebecca Tinsley, Richard Tinsley, Mr. and Mrs. Pickard, St Mary's Porchester Church, Annabel Harris, David Russell, Hans Olsen, Julia Wisdom, Shona Jones, Sophie McCann and The Awareness Fund. We would like to thank in the USA: Carol Kline, Mary Harvey, Beatrice Goodwin, The Schwab Charitable Foundation, Karen Pick, The Giles Trust, Gloria and Ronald Bell, Allen Sutter, Stephen and Carol Lombardo, Judy and George Writer, Syd Walker, Bank of America, Michael and Tracy Bollag, All Saints by the Sea, Axel and Fiona Lohrisch, Susan Gibson, Annabel Davis-Goff, Elisabeth Weber, Anne Graybeal, The American Endowment Foundation, The Laurie Campbell Foundation, Elisabeth Wear, Michael Abate, Kenneth Kasianovitz, Denine Diaz, Ken Collamore and Weslee McGovern. Thanks also to Christine Thomas in New Zealand.

Auditor

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

NETWORK FOR AFRICA

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

FOR THE YEAR ENDED 31 DECEMBER 2018

Disclosure of information to auditor

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

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

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

D Russell

Trustee

Dated: 29 May 2019

NETWORK FOR AFRICA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2018

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

NETWORK FOR AFRICA

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF NETWORK FOR AFRICA

Opinion

We have audited the financial statements of Network for Africa (the 'charitable company') for the year ended 31 December 2018 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 2018 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the accounts 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 annual report, other than the financial statements and our auditor's report 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 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.

NETWORK FOR AFRICA

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF NETWORK FOR AFRICA

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

NETWORK FOR AFRICA

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

Use of our report

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

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

31 May 2019

Chartered Accountants
Statutory Auditor

36 Tyndall Court
Commerce Road
Lynchwood
Peterborough
Cambridgeshire
PE2 6LR

NETWORK FOR AFRICA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2018

| | Notes | Unrestricted funds 2018 £ | Restricted funds 2018 £ | Total 2018 £ | Total 2017 £ |
|---|-------|------------------------------------|----------------------------------|----------------------|-----------------------|
| Income from: | | | | | |
| Grants and donations | 3 | 153,981 | 133,892 | 287,873 | 344,580 |
| Charitable activities | 4 | - | 20 | 20 | 72 |
| Interest receivable | 5 | 35 | - | 35 | 111 |
| Total income | | <u>154,016</u> | <u>133,912</u> | <u>287,928</u> | <u>344,763</u> |
| Expenditure on: | | | | | |
| Raising funds | 6 | <u>467</u> | <u>-</u> | <u>467</u> | <u>1,268</u> |
| Charitable activities | 7 | <u>93,595</u> | <u>288,440</u> | <u>382,035</u> | <u>330,703</u> |
| Total resources expended | | <u>94,062</u> | <u>288,440</u> | <u>382,502</u> | <u>331,971</u> |
| Net incoming/(outgoing) resources before transfers | | 59,954 | (154,528) | (94,574) | 12,792 |
| Gross transfers between funds | | <u>(46,266)</u> | <u>46,266</u> | <u>-</u> | <u>-</u> |
| Net income/(expenditure) for the year/ Net movement in funds | | 13,688 | (108,262) | (94,574) | 12,792 |
| Fund balances at 1 January 2018 | | <u>48,744</u> | <u>119,861</u> | <u>168,605</u> | <u>155,813</u> |
| Fund balances at 31 December 2018 | | <u><u>62,432</u></u> | <u><u>11,599</u></u> | <u><u>74,031</u></u> | <u><u>168,605</u></u> |

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

All income and expenditure derive from continuing activities.

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

NETWORK FOR AFRICA

BALANCE SHEET

AS AT 31 DECEMBER 2018

| | Notes | 2018 £ | £ | 2017 £ | £ |
|---|-------|-----------------|----------------------|-----------------|-----------------------|
| Current assets | | | | | |
| Debtors | 11 | 23,095 | | 56,254 | |
| Cash at bank and in hand | | 64,595 | | 126,406 | |
| | | <u>87,690</u> | | <u>182,660</u> | |
| Creditors: amounts falling due within one year | 12 | <u>(13,659)</u> | | <u>(14,055)</u> | |
| Net current assets | | | 74,031 | | 168,605 |
| | | | <u><u>74,031</u></u> | | <u><u>168,605</u></u> |
| Income funds | | | | | |
| Restricted funds | 14 | | 11,599 | | 119,861 |
| Unrestricted funds | | | 62,432 | | 48,744 |
| | | | <u>74,031</u> | | <u>168,605</u> |
| | | | <u><u>74,031</u></u> | | <u><u>168,605</u></u> |

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

The accounts were approved by the Trustees on 29 May 2019

D Russell

Trustee

Company Registration No. 06317689

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

1 Accounting policies

Charity information

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

The main place of business is G12, The Foundry, 17-19 Oval Way, London, SE11 5RR.

1.1 Accounting convention

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

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

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

1.4 Incoming resources

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

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

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

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

1.5 Resources expended

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

1 Accounting policies

(Continued)

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

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.8 Employee benefits

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

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

1.9 Retirement benefits

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

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

1 Accounting policies

(Continued)

1.10 Foreign exchange

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

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

2 Critical accounting estimates and judgements

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

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

3 Grants and donations

| | Unrestricted funds | Restricted funds | Total | Total |
|--|-----------------------|---------------------|----------------|----------------|
| | 2018 £ | 2018 £ | 2018 £ | 2017 £ |
| Donations and gifts | 12,066 | 17,683 | 29,749 | 34,266 |
| Grants | 141,915 | 116,209 | 258,124 | 310,314 |
| | <u>153,981</u> | <u>133,892</u> | <u>287,873</u> | <u>344,580</u> |
| For the year ended 31 December 2017 | <u>121,871</u> | <u>222,709</u> | | <u>344,580</u> |
| Grants receivable | | | | |
| Comic Relief | - | 97,849 | 97,849 | 97,850 |
| Other | 141,915 | 18,360 | 160,275 | 212,464 |
| | <u>141,915</u> | <u>116,209</u> | <u>258,124</u> | <u>310,314</u> |

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

4 Charitable activities

| | 2018 £ | 2017 £ |
|--|-----------|-----------|
| Sales within charitable activities | 20 | 72 |
| | <u>20</u> | <u>72</u> |
| Analysis by fund | | |
| Restricted funds | 20 | |
| | <u>20</u> | |
| For the year ended 31 December 2017 | | |
| Restricted funds | | 72 |
| | | <u>72</u> |

5 Interest receivable

| | Unrestricted funds | Total |
|---------------------|-----------------------|------------|
| | 2018 £ | 2017 £ |
| Interest receivable | 35 | 111 |
| | <u>35</u> | <u>111</u> |

6 Raising funds

| | 2018 £ | 2017 £ |
|--------------------------|------------|--------------|
| <u>Fundraising costs</u> | | |
| Online facility costs | 467 | 1,268 |
| | <u>467</u> | <u>1,268</u> |

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

7 Charitable activities

| | 2018 £ | 2017 £ |
|--|----------------|----------------|
| Staff costs | 96,836 | 129,464 |
| Project payments | 217,135 | 158,467 |
| Consultancy | 12,938 | 5,625 |
| Printing, postage and stationery | 1,317 | 1,401 |
| Office rent and insurance | 14,001 | 13,351 |
| Sundries | 323 | 324 |
| Telephone | 166 | 288 |
| Staff training and recruitment | 1,109 | 355 |
| Website costs | 7,859 | 320 |
| Foreign currency exchange (gains) / losses | (221) | 1,482 |
| Foreign travel costs | 9,449 | 7,147 |
| Project development | - | 3,366 |
| Project monitoring & evaluation | 6,698 | 1,156 |
| | <u>367,610</u> | <u>322,746</u> |
| Share of support costs (see note 8) | 8,485 | 2,617 |
| Share of governance costs (see note 8) | 5,940 | 5,340 |
| | <u>382,035</u> | <u>330,703</u> |
| Analysis by fund | | |
| Unrestricted funds | 93,595 | |
| Restricted funds | 288,440 | |
| | <u>382,035</u> | |
| For the year ended 31 December 2017 | | |
| Unrestricted funds | | 108,385 |
| Restricted funds | | 222,318 |
| | | <u>330,703</u> |

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

8 Support costs

| | Support costs | Governance costs | 2018 | 2017 | Basis of allocation |
|-----------------------|---------------|------------------|---------------|--------------|-----------------------|
| | £ | £ | £ | £ | |
| Accountancy | 7,769 | - | 7,769 | 1,911 | Charitable activities |
| Payroll costs | 363 | - | 363 | 351 | Charitable activities |
| Bank charges | 353 | - | 353 | 282 | Charitable activities |
| Annual Return | - | - | - | 73 | Charitable activities |
| Audit fees | - | 5,940 | 5,940 | 5,340 | Governance |
| | <u>8,485</u> | <u>5,940</u> | <u>14,425</u> | <u>7,957</u> | |
| Analysed between | | | | | |
| Charitable activities | <u>8,485</u> | <u>5,940</u> | <u>14,425</u> | <u>7,957</u> | |

9 Trustees

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

10 Employees

Number of employees

The average monthly number of employees during the year was:

| | 2018 Number | 2017 Number |
|-------------------------|----------------|----------------|
| Chief executive officer | 1 | 1 |
| Staff | 1 | 2 |
| | <u>2</u> | <u>3</u> |

Employment costs

| | 2018 £ | 2017 £ |
|-----------------------|---------------|----------------|
| Wages and salaries | 74,312 | 100,375 |
| Social security costs | 4,667 | 7,298 |
| Other pension costs | 17,857 | 21,791 |
| | <u>96,836</u> | <u>129,464</u> |

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

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

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

11 Debtors

| | 2018 | 2017 |
|--------------------------------------|---------------|---------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Other debtors | 12,552 | 56,247 |
| Prepayments and accrued income | 10,543 | 7 |
| | <u>23,095</u> | <u>56,254</u> |

12 Creditors: amounts falling due within one year

| | 2018 | 2017 |
|------------------------------------|---------------|---------------|
| | £ | £ |
| Other taxation and social security | 1,871 | 2,692 |
| Other creditors | 51 | - |
| Accruals and deferred income | 11,737 | 11,363 |
| | <u>13,659</u> | <u>14,055</u> |

13 Retirement benefit schemes

Defined contribution schemes

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

The charge to the statement of financial activities in respect of defined contribution schemes was £17,857 (2017:£21,695). Costs have been allocated between restricted and unrestricted funds on a percentage of employee time spent.

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | | |
|------------------------------------|------------------------------|-----------------------|-----------------------|---------------|
| | Balance at 1 January 2018 | Incoming resources | Resources expended | Transfers |
| | £ | £ | £ | £ |
| Aspire Gisozi and childcare centre | 17,605 | 20 | (25,364) | 7,739 |
| Lioness Fund | 8,331 | - | (5,237) | - |
| SURF Rwanda | 1,218 | 36,043 | (53,520) | 16,259 |
| Mental Health Sierra Leone | 49,003 | 49,003 | (89,501) | - |
| Mental Health Uganda | 43,704 | 48,846 | (114,818) | 22,268 |
| | <u>119,861</u> | <u>133,912</u> | <u>(288,440)</u> | <u>46,266</u> |
| | | | | <u>11,599</u> |

The Aspire Gisozi project provides vocational and business skills training as well as literacy and numeracy training, and civic rights and health awareness raising to vulnerable women in Kigali, Rwanda. The Aspire child-care centre was set up for the pre-school children in order that their mothers can study and work uninterrupted.

The Lioness Fund offers education scholarships to former child soldiers (girls) so that they are able to complete their education.

SURF Rwanda is a project that addresses post-traumatic stress disorder, depression and anxiety in young survivors of Rwanda's genocide, through counselling.

Mental Health Sierra Leone is a project that will improve mental health services for vulnerable and disadvantaged people in Agago District, northern Uganda by developing and supporting existing community structures.

Mental Health Uganda is a project that will improve mental health services for vulnerable and disadvantaged people in Freetown and Port Loko in Sierra Leone by developing and supporting existing community structures.

All projects are described in more detail in the Trustees' Report.

15 Analysis of net assets between funds

| | Unrestricted funds 2018 £ | Restricted funds 2018 £ | Total 2018 £ | Total 2017 £ |
|---|------------------------------------|----------------------------------|--------------------|--------------------|
| Fund balances at 31 December 2018 are represented by: | | | | |
| Current assets/(liabilities) | 62,432 | 11,599 | 74,031 | 168,605 |
| | <u>62,432</u> | <u>11,599</u> | <u>74,031</u> | <u>168,605</u> |

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

16 Status

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

17 Related party transactions

Remuneration of key management personnel

| | 2018 £ | 2017 £ |
|------------------------|-----------|-----------|
| Aggregate compensation | 56,618 | 43,659 |

Transactions with related parties

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

Trustees donated a total of £6,856 to the charitable company in the year (2017:£4,880). As at the year end F Critien, a trustee, owed the charity £500 (2017: £nil) in pledged donations.

Key personnel management, who are not trustees, donated a total of £770 to the charitable company in the year (2017:£5,440).

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

The charitable company received donations of £50,000 (2017:£50,000) from the The Tinsley Foundation, a charity in which R C Tinsley is a trustee.

R C Tinsley is a trustee of Article 1 Charitable Trust. Network for Africa and Article 1 Charitable Trust share premises. Rent of £13,644 (2017:£15,210) and telephone costs of £289 (2017:£292) were recharged to Article 1 Charitable Trust by the charitable company.

D Russell is a consultant at SURF. During the year payments totalling £49,081 (2017: £18,972) were made to SURF to help fund the SURF Rwanda counselling project.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.