

COMPANY REGISTRATION NUMBER: NI061032

CHARITY REGISTRATION NUMBER: NIC100783

Disability Aid Abroad
Company Limited by Guarantee
Financial Statements
31 March 2017

Disability Aid Abroad
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2017

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Disability Aid Abroad
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2017

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2017.

Reference and administrative details

Registered charity name	Disability Aid Abroad
Charity registration number	NIC100783
Company registration number	NI061032
Principal office and registered office	Portside Business Park 189 Airport Road West Belfast BT3 9ED

The trustees

A Brown
J Coghlan
A Hutchison
C Lavery

Company secretary A Brown

Independent examiner Paul Leathem FCA of
Muir & Addy Chartered Accountants
Muir Building
427 Holywood Road
Belfast
BT4 2LT

Structure, governance and management

The charity is governed by a management committee which consists of the trustees supported by up to fifteen members committed to the purposes of the charity. All roles within the charity are on a voluntary basis. The management committee are nominated by the members.

The members meet quarterly to direct the management committee on relevant activities and areas of interest for involvement. The management committee meet monthly to plan activities to take this work forward.

Objectives and activities

The charity's mission statement is as follows:

'Disability Aid Abroad's overall aim is to improve the quality of life of people with disabilities in developing countries leading to a healthier and more inclusive society.'

Disability Aid Abroad

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

Achievements and performance

As the third and final year of the EPWD (Empowering People with Disabilities) project, funded by Big Lottery, came to an end in March 2017 we can reflect on the outstanding success by the team in Tanzania. All targets for the project were exceeded with 295 individuals benefiting from the programme through receiving livelihood training and empowering them to be able to provide for them and their families, 10 small Co-operatives were established producing a variety of goods and, over 25 employers were made aware of their obligations under disability legislation. Every participant in the project received training on Disability Equality and their rights under the UNCRPD (United Nations Convention on the Rights of People with Disabilities). We were able to facilitate an exchange visit to Northern Ireland for the Project Co Ordinator, Trainer and Chair of the Project Advisory Board. An independent evaluator concluded the project was an outstanding success.

Training for teachers on the inclusion of children with disabilities in the classroom continued this year with a group session taking place in the capital Dodoma for educational authority officials.

We were able to extend the Disability Champions programme that we have developed with the support of UK and Irish Trade Unions into Ethiopia. We identified and trained the Union Trainer from the CETU (Confederation of Ethiopian Trade Unions) and delivered the first sessions in this year with cooperation of the trainers from Uganda and Tanzania. We have secured funding for this programme for 3 years.

Disability Aid Abroad continues to strategically support the Mehayo centre in Morogoro, Tanzania to nurture and support children and young people with disabilities who have been abandoned by their families. In this year we have started to fundraise for the Kanyerere school for inclusive education, the first of its kind in Mwanza, Tanzania.

Financial review

The charity has continued to carry out its activities in the current year. The Total Income was £33,727 (2016 £144,104), and Total Expenditure for the year was £80,788 (2016 £90,015), of which £58,920 (2016 £68,892) was out of restricted funds. Net Expenditure for the year amounted to £47,061 (2016 Net Income £54,089).

Unrestricted Funds decreased during the year by £741 to £20,913. This level of unrestricted reserves would be sufficient to maintain the current level of expenditure for a period of 3 months. The Trustees are satisfied with this level of unrestricted reserves.

Plans for future periods

We will continue to deliver Disability Champions programme in Ethiopia and work with the ILO (International Labour Organisation) to print and disseminate the Disability Champions programme as widely as possible. Our greatest efforts will be made to secure funding to continue the work of empowering people in Tanzania through livelihood programmes and training.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Disability Aid Abroad
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2017

The trustees' annual report was approved on 20 December 2017 and signed on behalf of the board of trustees by:



A Brown
Charity Secretary

Disability Aid Abroad
Company Limited by Guarantee



Independent Examiner's Report to the Trustees of Disability Aid Abroad
Year ended 31 March 2017

I report on the financial statements for the year ended 31 March 2017, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Disability Aid Abroad
Company Limited by Guarantee



Independent Examiner's Report to the Trustees of Disability Aid Abroad
(continued)

Year ended 31 March 2017

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

A handwritten signature in black ink that reads 'Paul Leatham'.

PAUL LEATHAM FCA OF
Muir & Addy Chartered Accountants
Muir Building
427 Holywood Road
Belfast
BT4 2LT

20 December 2017

Disability Aid Abroad
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

31 March 2017

		2017		2016
	Unrestricted	Restricted	Total funds	Total funds
Note	funds	funds	£	£
	£	£	£	£
Income and endowments				
Donations and legacies	5	20,562	–	22,770
Charitable activities	6	–	12,600	121,114
Other trading activities	7	535	–	180
Investment income	8	30	–	40
Total income		<u>21,127</u>	<u>12,600</u>	<u>144,104</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	9	1,330	–	2,312
Expenditure on charitable activities	10,11	20,538	58,920	87,703
Total expenditure		<u>21,868</u>	<u>58,920</u>	<u>90,015</u>
Net (expenditure)/income and net movement in funds		<u>(741)</u>	<u>(46,320)</u>	<u>54,089</u>
Reconciliation of funds				
Total funds brought forward		<u>21,654</u>	<u>67,607</u>	<u>35,172</u>
Total funds carried forward		<u>20,913</u>	<u>21,287</u>	<u>89,261</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

Disability Aid Abroad
Company Limited by Guarantee
Statement of Financial Position
31 March 2017

		2017		2016
		£	£	£
Current assets				
Debtors	16	3,652		—
Cash at bank and in hand		<u>79,614</u>		<u>112,549</u>
		83,266		112,549
Creditors: amounts falling due within one year	17	<u>41,066</u>		<u>23,288</u>
Net current assets			42,200	89,261
Total assets less current liabilities			<u>42,200</u>	<u>89,261</u>
Net assets			<u>42,200</u>	<u>89,261</u>
Funds of the charity				
Restricted funds			21,287	67,607
Unrestricted funds			<u>20,913</u>	<u>21,654</u>
Total charity funds	18		<u>42,200</u>	<u>89,261</u>

For the year ending 31 March 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 20 December 2017, and are signed on behalf of the board by:



A Brown
Trustee

C Lavery
Trustee



The notes on pages 9 to 16 form part of these financial statements.

Disability Aid Abroad
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2017

	2017 £	2016 £
Cash flows from operating activities		
Net (expenditure)/income	(47,061)	54,089
<i>Adjustments for:</i>		
Other interest receivable and similar income	(30)	(40)
Interest payable and similar charges	–	60
Accrued expenses	7,142	1,272
<i>Changes in:</i>		
Trade and other debtors	(3,652)	–
Trade and other creditors	<u>10,636</u>	<u>35,605</u>
Cash generated from operations	(32,965)	90,986
Interest paid	–	(60)
Interest received	<u>30</u>	<u>40</u>
Net cash (used in)/from operating activities	<u>(32,935)</u>	<u>90,966</u>
Net (decrease)/increase in cash and cash equivalents	(32,935)	90,966
Cash and cash equivalents at beginning of year	<u>112,549</u>	<u>21,583</u>
Cash and cash equivalents at end of year	<u>79,614</u>	<u>112,549</u>

The notes on pages 9 to 16 form part of these financial statements.

Disability Aid Abroad
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2017

1. General information

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Portside Business Park, 189 Airport Road West, Belfast, BT3 9ED.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 21.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

The charity is responsible for various types of funds which require separate disclosure as follows:

- **Unrestricted funds** - Funds which are expendable at the discretion of the trustees.

- **Restricted funds** - Funds earmarked by the donor for a specific purpose.

Disability Aid Abroad

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Disability Aid Abroad

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Every member of the company, or within one year after they cease to be a member, undertakes to contribute to the assets of the company, in the event of a winding up, for payment of debts and liabilities of the company before they cease to be a member, such amount as may be required not exceeding £1.

Disability Aid Abroad

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Donations				
Donations from individuals	1,110	1,110	1,210	1,210
Public Service Executive Union	3,652	3,652	3,373	3,373
Irish National Teachers' Organisation	–	–	3,520	3,520
Trade Union Congress	3,600	3,600	3,600	3,600
Northern Ireland Public Service Alliance	10,000	10,000	10,000	10,000
Disability Action Tuck Shop	–	–	497	497
Ulster Teachers' Union	600	600	570	570
Sundry donations	1,600	1,600	–	–
	<u>20,562</u>	<u>20,562</u>	<u>22,770</u>	<u>22,770</u>

6. Charitable activities

	Restricted Funds £	Total Funds 2017 £	Restricted Funds £	Total Funds 2016 £
BIG Lottery	<u>12,600</u>	<u>12,600</u>	<u>121,114</u>	<u>121,114</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Voco Loco	<u>535</u>	<u>535</u>	<u>180</u>	<u>180</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Bank interest receivable	<u>30</u>	<u>30</u>	<u>40</u>	<u>40</u>

Disability Aid Abroad

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

9. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Website costs	–	–	1,350	1,350
Membership - DANI	–	–	12	12
Professional fees	232	232	212	212
Event costs	720	720	500	500
Sundry expenses	320	320	106	106
Membership - CADA	58	58	132	132
	<u>1,330</u>	<u>1,330</u>	<u>2,312</u>	<u>2,312</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
School projects - Africa	520	–	520
Teacher Training - Tanzania	6,249	–	6,249
Mwanza Sewing & Training Centre	–	–	–
Employment Support Tanzania	–	–	–
Ethiopia - Disability Champions	12,449	–	12,449
BIG Employment Support Programme Tanzania	–	58,920	58,920
Employment Support Rwanda	–	–	–
Support costs	1,320	–	1,320
	<u>20,538</u>	<u>58,920</u>	<u>79,458</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
School projects - Africa	–	–	–
Teacher Training - Tanzania	–	–	–
Mwanza Sewing & Training Centre	600	–	600
Employment Support Tanzania	13,053	–	13,053
Ethiopia - Disability Champions	–	–	–
BIG Employment Support Programme Tanzania	–	68,892	68,892
Employment Support Rwanda	3,778	–	3,778
Support costs	1,380	–	1,380
	<u>18,811</u>	<u>68,892</u>	<u>87,703</u>

Disability Aid Abroad

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

11. Expenditure on charitable activities by activity type

	Activities undertaken		Total funds 2017 £	Total fund 2016 £
	directly	Support costs £		
School projects - Africa	520	–	520	–
Teacher Training - Tanzania	6,249	–	6,249	–
Mwanza Sewing & Training Centre	–	–	–	600
Employment Support Tanzania	–	–	–	13,053
Ethiopa - Disability Champions	12,449	–	12,449	–
BIG Employment Support Programme Tanzania	58,920	–	58,920	68,892
Employment Support Rwanda	–	–	–	3,778
Governance costs	–	1,320	1,320	1,380
	<u>78,138</u>	<u>1,320</u>	<u>79,458</u>	<u>87,703</u>

12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2017 £	2016 £
Fees payable for the audit of the financial statements	–	1,320

13. Independent examination fees

	2017 £	2016 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,320</u>	<u>–</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2017	2016
£nil	£nil

The average head count of employees during the year was Nil (2016: Nil).

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

15. Trustee remuneration and expenses

No remuneration from employment with the charity or a related entity was received by the trustees (2016 £nil). One of the trustees received reimbursement of out of pocket travel and subsistence expenses totalling £5,069(2016 £5,722).

Disability Aid Abroad
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2017

16. Debtors

	2017	2016
	£	£
Other debtors	<u>3,652</u>	<u>–</u>

17. Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	30,084	19,448
Accruals and deferred income	10,982	3,840
	<u>41,066</u>	<u>23,288</u>

18. Analysis of charitable funds

Unrestricted funds

	At			At
	1 April 2016	Income	Expenditure	31 March 2017
	£	£	£	£
General funds	<u>21,654</u>	<u>21,127</u>	<u>(21,868)</u>	<u>20,913</u>

Restricted funds

	At			At
	1 April 2016	Income	Expenditure	31 March 2017
	£	£	£	£
BIG Employment Programme Tanzania	66,067	12,600	(58,920)	19,747
Employment Support Belize	<u>1,540</u>	<u>–</u>	<u>–</u>	<u>1,540</u>
	<u>67,607</u>	<u>12,600</u>	<u>(58,920)</u>	<u>21,287</u>

19. Analysis of net assets between funds

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2017
	£	£	£
Current assets	56,157	21,287	77,444
Creditors less than 1 year	<u>(35,244)</u>	<u>–</u>	<u>(35,244)</u>
Net assets	<u>20,913</u>	<u>21,287</u>	<u>42,200</u>

20. Related parties

No transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard 102.

Disability Aid Abroad

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

21. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 April 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.