COMPANY REGISTRATION NUMBER: NI061032

CHARITY REGISTRATION NUMBER: NIC100783

Disability Aid Abroad

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2018

Disability Aid Abroad

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2018

Disability Aid Abroad

Company Limited by Guarantee

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

Year ended 31 March 2018

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 2018.

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 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.'

Achievements and performance

As we reflect on the year of 2017/18 we also look back on the last 10 years of activity for Disability Aid Abroad. We have raised over £500k of funding to support vital work for people living with disabilities in the developing world, for us, primarily in East Africa. We have reached 1000's of individuals and their families to highlight their rights within disability legislation, created income generation and advocated within communities. The journey has been one of many challenges, great successes and some disappointments. Our greatest success this year was to realise the establishment of Disability Aid Tanzania (DA Tz), an independent Tanzanian led NGO taking forward the work we have started. We will continue to support the Board financially and practically to represent disabled people in Tanzania.

We were able to facilitate a further session of Disability Awareness in the Classroom programme for Teachers and Education Officials in Morogoro, Tanzania.

The Disability Champions programme, supported by UK and Irish Trade Unions continued to roll out in Ethiopia. With the support of CETU (Confederation of Ethiopian Trade Unions) and delivered three sessions in this year. This is year 2 of a 3 year funded programme.

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. This year we have specifically raised funds for the Kanyerere School for inclusive education, the first of its kind in Mwanza, Tanzania. This year they have completed an extension to their property of an additional classroom, kitchen and toilet block.

Financial review

The charity has continued to carry out it's activities in the current year. The Total Income was £26,723 (2017 £33,727), and Total Expenditure for the year was £51,647 (2017 £80,788), of which £24,287 (2017 £58,920) was out of restricted funds . Net Expenditure for the year amounted to £24,924 (2017 Net Expenditure £47,061).

Unrestricted Funds decreased during the year by £3,637 to £17,276. This level of unrestricted reserves would be sufficient to maintain the current level of unrestricted expenditure for a period of 6 months. The Trustees are satisfied with this level of unrestricted reserves.

Plans for future periods

We have delivered a new strategy to see us through the next 3 years, we seek to highlight the UN's Sustainable Development Goals in all we strive to do and work towards a truly inclusive society. We are hopeful we will see the successful fruition of our best endeavours in time and energy of funding proposals submitted to continue the work in Tanzania of empowering women with disabilities. We will continue to deliver Disability Champions programme in Ethiopia.

Small company provisions

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

The trustees' annual report was approved on 14 December 2018 and signed on behalf of the board of trustees by:

A Brown
Charity Secretary

Disability Aid Abroad

Company Limited by Guarantee

MUIR & ADDY
CHARTERED ACCOUNTANTS

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

Year ended 31 March 2018

I report to the trustees on my examination of the financial statements of Disability Aid Abroad ('the charity') for the year ended 31 March 2018.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Paul Leathem

Paul Leathem FCA
Independent Examiner

Muir & Addy Chartered Accountants
Muir Building
427 Holywood Road
Belfast
BT4 2LT

14 December 2018

Disability Aid Abroad

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2018

	Note	2018 Unrestricted funds £	2018 Restricted funds £	2018 Total funds £	2017 Total funds £
Income and endowments					
Donations and legacies	**5**	23,723	–	**23,723**	20,562
Charitable activities	**6**	–	3,000	**3,000**	12,600
Other trading activities	**7**	–	–	**–**	535
Investment income	**8**	–	–	**–**	30
Total income		23,723	3,000	**26,723**	33,727
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**9**	953	–	**953**	1,330
Expenditure on charitable activities	**10,11**	26,407	24,287	**50,694**	79,458
Total expenditure		27,360	24,287	**51,647**	80,788
Net expenditure and net movement in funds		(3,637)	(21,287)	**(24,924)**	(47,061)
Reconciliation of funds					
Total funds brought forward		20,913	21,287	**42,200**	89,261
Total funds carried forward		17,276	–	**17,276**	42,200

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

Disability Aid Abroad

Company Limited by Guarantee

Statement of Financial Position

31 March 2018

	Note	2018 £	£	2017 £
Current assets				
Debtors	15	10,000		3,652
Cash at bank and in hand		8,596		79,614
		18,596		83,266
Creditors: amounts falling due within one year	16	1,320		41,066
Net current assets			17,276	42,200
Total assets less current liabilities			17,276	42,200
Net assets			17,276	42,200
Funds of the charity				
Restricted funds			–	21,287
Unrestricted funds			17,276	20,913
Total charity funds	17		17,276	42,200

For the year ending 31 March 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors 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 have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 14 December 2018, and are signed on behalf of the board by:

A Brown
Trustee

C Lavery
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Disability Aid Abroad

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2018

	2018 £	2017 £
Cash flows from operating activities		
Net expenditure	**(24,924)**	(47,061)
Adjustments for:		
Other interest receivable and similar income	**–**	(30)
Accrued (income)/expenses	**(9,662)**	7,142
Changes in:		
Trade and other debtors	**(6,348)**	(3,652)
Trade and other creditors	**(30,084)**	10,636
Cash generated from operations	**(71,018)**	(32,965)
Interest received	**–**	30
Net cash used in operating activities	**(71,018)**	(32,935)
Net decrease in cash and cash equivalents	**(71,018)**	(32,935)
Cash and cash equivalents at beginning of year	**79,614**	112,549
Cash and cash equivalents at end of year	**8,596**	79,614

The notes on pages 8 to 15 form part of these financial statements.

Disability Aid Abroad

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2018

1. General information

The charity is a public benefit entity and 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 Companies Act 2006.

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.

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.

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.

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.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2018 £**	Unrestricted Funds £	Total Funds 2017 £
Donations				
Donations from individuals	820	**820**	1,110	1,110
Public Service Executive Union	1,703	**1,703**	3,652	3,652
Irish National Teachers' Organisation	4,022	**4,022**	–	–
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	305	**305**	–	–
Ulster Teachers' Union	380	**380**	600	600
RTE Staff One World Fund	2,668	**2,668**	–	–
Sundry donations	225	**225**	1,600	1,600
	23,723	**23,723**	20,562	20,562

6. Charitable activities

	Restricted Funds £	**Total Funds 2018 £**	Restricted Funds £	Total Funds 2017 £
BIG Lottery	3,000	**3,000**	12,600	12,600

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2018 £**	Unrestricted Funds £	Total Funds 2017 £
Voco Loco	–	**–**	535	535

8. Investment income

	Unrestricted Funds £	**Total Funds 2018 £**	Unrestricted Funds £	Total Funds 2017 £
Bank interest receivable	–	**–**	30	30

9. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2018 £**	Unrestricted Funds £	Total Funds 2017 £
Conference costs	648	**648**	–	–
IT/Website costs	190	**190**	–	–
Professional fees	115	**115**	232	232
Event costs	–	–	720	720
Sundry expenses	–	–	320	320
Membership - CADA	–	–	58	58
	953	**953**	1,330	1,330

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2018 £**
Mental Health Training Belize/Tanzania	–	1,540	**1,540**
School projects - Africa	327	–	**327**
Teacher Training - Tanzania	14,697	–	**14,697**
Ethiopa - Disability Champions	10,063	–	**10,063**
BIG Employment Support Programme Tanzania	–	22,747	**22,747**
Support costs	1,320	–	**1,320**
	26,407	24,287	**50,694**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Mental Health Training Belize/Tanzania	–	–	–
School projects - Africa	520	–	520
Teacher Training - Tanzania	6,249	–	6,249
Ethiopa - Disability Champions	12,449	–	12,449
BIG Employment Support Programme Tanzania	–	58,920	58,920
Support costs	1,320	–	1,320
	20,538	58,920	79,458

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2018**	Total fund 2017
	£	£	**£**	£
Mental Health Training Belize/Tanzania	1,540	–	**1,540**	–
School projects - Africa	327	–	**327**	520
Teacher Training - Tanzania	14,697	–	**14,697**	6,249
Ethiopa - Disability Champions	10,063	–	**10,063**	12,449
BIG Employment Support Programme Tanzania	22,747	–	**22,747**	58,920
Governance costs	–	1,320	**1,320**	1,320
	49,374	1,320	**50,694**	79,458

12. Independent examination fees

	2018	2017
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,320**	1,320

13. Staff costs

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

	2018	2017
	£	£
	Nil	Nil

The average head count of employees during the year was Nil (2017: Nil).

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

14. Trustee remuneration and expenses

No remuneration from employment with the charity or a related entity was received by the trustees (2017 £nil). Two of the trustees received reimbursement of out of pocket travel and subsistence expenses totalling £4,285(2017 One trustee received reimbursement of £5,069).

15. Debtors

	2018	2017
	£	£
Other debtors	**10,000**	3,652

Disability Aid Abroad

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

16. Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	**–**	30,084
Accruals and deferred income	**1,320**	10,982
	1,320	41,066

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2017	Income	Expenditure	**At 31 March 2018**
	£	£	£	**£**
General funds	20,913	23,723	(27,360)	**17,276**

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

Restricted funds

	At 1 April 2017	Income	Expenditure	**At 31 March 2018**
	£	£	£	**£**
BIG Employment Programme Tanzania	19,747	3,000	(22,747)	–
Employment Support Belize	1,540	–	(1,540)	–
	21,287	3,000	(24,287)	–

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

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2018 £**
Current assets	18,596	–	**18,596**
Creditors less than 1 year	(1,320)	–	**(1,320)**
Net assets	17,276	–	**17,276**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Current assets	56,157	21,287	154,888
Creditors less than 1 year	(35,244)	–	(70,488)
Net assets	20,913	21,287	84,400

19. Related parties

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