

COMPANY REGISTRATION NUMBER: NI061032

CHARITY REGISTRATION NUMBER: NIC100783

Disability Aid Abroad
Company Limited by Guarantee
Financial Statements
31 March 2019

Disability Aid Abroad
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2019

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Disability Aid Abroad

Company Limited by Guarantee

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

Year ended 31 March 2019

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 2019.

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.'

Disability Aid Abroad

Company Limited by Guarantee

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

Year ended 31 March 2019

Achievements and performance

In 2018/19 we successfully secured funding from FORSA, Electric Aid & Combined Services, while getting through the first stage of DfID's (Department for International Development) Small Charities Challenge Fund (SCCF) application process, to enable us to continue to deliver Employment Support programmes in Mwanza, Tanzania.

The Disability Champions programme came to a conclusion in Ethiopia. We were able to produce a guidelines handbook which we were able to translate and distribute in Tanzania as well as Ethiopia.

Disability Aid Abroad continues to support the Kanyerere School in Mwanza, Tanzania to promote inclusive education through the support from staff in Disability Action NI.

We secured funding from INTO and UTU to deliver disability awareness training to teachers and government representatives in partnership with the Tibetan Ability Centre in Dharamsala, NE India, providing support to the Tibetan community in exile.

Financial review

The charity has continued to carry out its activities in the current year. The Total Income was £44,241 (2018 £26,723), and Total Expenditure for the year was £48,247 (2018 £51,647), all of which was out of unrestricted funds. Net Expenditure for the year amounted to £4,006 (2018 Net Expenditure £24,924).

Unrestricted Funds decreased during the year by £4,006 to £13,270. This level of unrestricted reserves would be sufficient to maintain the current level of unrestricted expenditure for a period of 3 months. The Trustees are satisfied with this level of unrestricted reserves.

Plans for future periods

We will work in 2019/20 to successfully conclude securing funds from DfID' SCCF and develop Disability Aid Tanzania to deliver further empowerment programmes for women with disabilities in Tanzania.

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 28 January 2020 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 2019

I report to the trustees on my examination of the financial statements of Disability Aid Abroad ('the charity') for the year ended 31 March 2019.

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

28 January 2020

Disability Aid Abroad
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2019

		2019		2018
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	44,241	44,241	23,723
Charitable activities	6	—	—	3,000
Total income		<u>44,241</u>	<u>44,241</u>	<u>26,723</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	1,944	1,944	953
Expenditure on charitable activities	8,9	46,303	46,303	50,694
Total expenditure		<u>48,247</u>	<u>48,247</u>	<u>51,647</u>
Net expenditure and net movement in funds		<u>(4,006)</u>	<u>(4,006)</u>	<u>(24,924)</u>
Reconciliation of funds				
Total funds brought forward		17,276	17,276	42,200
Total funds carried forward		<u>13,270</u>	<u>13,270</u>	<u>17,276</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 7 to 13 form part of these financial statements.

Disability Aid Abroad
Company Limited by Guarantee
Statement of Financial Position

31 March 2019

	Note	2019 £	£	2018 £
Current assets				
Debtors	13	–		10,000
Cash at bank and in hand		<u>15,910</u>		<u>8,596</u>
		<u>15,910</u>		<u>18,596</u>
Creditors: amounts falling due within one year	14	<u>2,640</u>		<u>1,320</u>
Net current assets			<u>13,270</u>	<u>17,276</u>
Total assets less current liabilities			<u>13,270</u>	<u>17,276</u>
Net assets			<u>13,270</u>	<u>17,276</u>
Funds of the charity				
Unrestricted funds			<u>13,270</u>	<u>17,276</u>
Total charity funds	15		<u>13,270</u>	<u>17,276</u>

For the year ending 31 March 2019 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 28 January 2020, and are signed on behalf of the board by:



A Brown
Trustee



C Lavery
Trustee

The notes on pages 7 to 13 form part of these financial statements.

Disability Aid Abroad
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2019

	2019 £	2018 £
Cash flows from operating activities		
Net expenditure	(4,006)	(24,924)
<i>Adjustments for:</i>		
Accrued expenses/(income)	1,320	(9,662)
<i>Changes in:</i>		
Trade and other debtors	10,000	(6,348)
Trade and other creditors	-	(30,084)
Cash generated from operations	<u>7,314</u>	<u>(71,018)</u>
Net cash from/(used in) operating activities	<u>7,314</u>	<u>(71,018)</u>
Net increase/(decrease) in cash and cash equivalents	7,314	(71,018)
Cash and cash equivalents at beginning of year	8,596	79,614
Cash and cash equivalents at end of year	<u>15,910</u>	<u>8,596</u>

The notes on pages 7 to 13 form part of these financial statements.

Disability Aid Abroad
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2019

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.

Disability Aid Abroad

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

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

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

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 2019

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Donations				
Donations from individuals	920	920	820	820
FORSA Trade Union	25,958	25,958	1,703	1,703
Irish National Teachers' Organisation	3,840	3,840	4,022	4,022
Trade Union Congress	–	–	3,600	3,600
Northern Ireland Public Service Alliance	–	–	10,000	10,000
Coffee Morning/Tuck Shop	1,388	1,388	305	305
Ulster Teachers' Union	385	385	380	380
RTE Staff One World Fund	–	–	2,668	2,668
Electric Aid	6,522	6,522	–	–
Combined Services	5,128	5,128	–	–
Sundry donations	100	100	225	225
	<u>44,241</u>	<u>44,241</u>	<u>23,723</u>	<u>23,723</u>

6. Charitable activities

	Restricted Funds £	Total Funds 2019 £	Restricted Funds £	Total Funds 2018 £
BIG Lottery	–	–	3,000	3,000
	<u>–</u>	<u>–</u>	<u>3,000</u>	<u>3,000</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Costs of generating income	<u>1,944</u>	<u>1,944</u>	<u>953</u>	<u>953</u>

Disability Aid Abroad

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Teacher training - India	3,255	–	3,255
Mental Health Training Belize/Tanzania	–	–	–
School projects - Africa	–	–	–
Teacher Training - Tanzania	–	–	–
Employment Support Tanzania	31,850	–	31,850
Ethiopa - Disability Champions	9,878	–	9,878
BIG Employment Support Programme Tanzania	–	–	–
Support costs	1,320	–	1,320
	<u>46,303</u>	<u>–</u>	<u>46,303</u>

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

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2019 £	Total fund 2018 £
Teacher training - India	3,255	–	3,255	–
Mental Health Training Belize/Tanzania	–	–	–	1,540
School projects - Africa	–	–	–	327
Teacher Training - Tanzania	–	–	–	14,697
Employment Support Tanzania	31,850	–	31,850	–
Ethiopa - Disability Champions	9,878	–	9,878	10,063
BIG Employment Support Programme Tanzania	–	–	–	22,747
Governance costs	–	1,320	1,320	1,320
	<u>44,983</u>	<u>1,320</u>	<u>46,303</u>	<u>50,694</u>

Disability Aid Abroad

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

10. Independent examination fees

	2019	2018
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,320</u>	<u>1,320</u>

11. Staff costs

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

2019	2018
£ -	£ -

The average head count of employees during the year was Nil (2018: Nil).

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

12. Trustee remuneration and expenses

No remuneration from employment with the charity or a related entity was received by the trustees (2018 £nil). One of the trustees received reimbursement of out of pocket travel and subsistence expenses totalling £2,578 (2018 Two trustees received reimbursement of £4,285).

13. Debtors

	2019	2018
	£	£
Other debtors	<u>-</u>	<u>10,000</u>

14. Creditors: amounts falling due within one year

	2019	2018
	£	£
Accruals and deferred income	<u>2,640</u>	<u>1,320</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2018	Income £	Expenditure £	At 31 March 2019
General funds	<u>17,276</u>	<u>44,241</u>	<u>(48,247)</u>	<u>13,270</u>

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

Disability Aid Abroad

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

16. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2019
	£	£
Current assets	15,910	15,910
Creditors less than 1 year	<u>(2,640)</u>	<u>(2,640)</u>
Net assets	<u>13,270</u>	<u>13,270</u>

	Unrestricted Funds	Total Funds 2018
	£	£
Current assets	18,596	18,596
Creditors less than 1 year	<u>(1,320)</u>	<u>(1,320)</u>
Net assets	<u>17,276</u>	<u>17,276</u>

17. Related parties

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