

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 2019

NETWORK FOR AFRICA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Russell F Critien R Tinsley D Gye J Hogwood
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 2019

The trustees present their report and financial statements for the year ended 31 December 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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) (effective 1 January 2019)".

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 2019

Mental health affects everyone. The link between poverty and mental ill-health is well known and the impact extends beyond those living with mental illness. Family members mostly take on the role of caregivers, with women and girls shouldering the burden, negatively impacting their ability to earn an income and go to school. The figures are stark: mental illness worldwide costs \$2.5 trillion a year, yet only a fraction is invested in addressing its causes and consequences(1). It is worse in Africa due to scant mental health resources and ill-equipped health systems, with over three-quarters of people lacking access to required mental health services (2). The mental health workforce in Africa is 0.9 per 100,000 whereas it is 12-14 per 100,000 in the UK.

So, it is encouraging that 2019 saw mental health initiatives continue to occupy a more prominent space in international development. The UK Department for International Development (DFID) convened a steering group, in which our CEO participated, to help draft its mental health "Theory of Change," explaining its goals and how they may be achieved. This was a positive development that we look forward to seeing reflected in DFID's grants programme. At the end of November, some 200 mental health experts, advocates, researchers and practitioners from across Africa and the UK came together at a conference organised jointly by the Royal African Society and the London School of Hygiene and Tropical Medicine to discuss ways to bring mental health services across Africa to the people who need it. We are glad to report that Network for Africa's approach is in line with the conference's conclusions, namely to provide training for health workers in how to identify mental illness and understand referral pathways; to raise awareness in communities and to work with existing providers and within existing healthcare structures; to work with families and carers of people living with mental illness to provide them with the support they need; to form and support self-help groups of people living with mental illness and their carers; to advocate for mental health to be mainstreamed in national health strategies and budgets; and to make attempts to change attitudes in the media to reduce stigma.

Network for Africa's generous supporters enabled 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 caregivers, stigmatised or unable to work. We have seen the positive impact of our work through our clients' testimonies; through constant monitoring and evaluation of our work; and 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.

(1) Thornicroft, G et al. (2016) Undertreatment of people with major depressive disorder in 21 countries The British Journal of Psychiatry. Cited in Mental Health in Africa – A Briefing for the All-Party Parliamentary Group for Africa (February 2020). (2) Bloom, D.E Cafiero, E. Jane-Llopis, et al (2012) The global burden of noncommunicable diseases. Cited in Mental Health in Africa – A Briefing for the All-Party Parliamentary Group for Africa (February 2020).

NETWORK FOR AFRICA

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

FOR THE YEAR ENDED 31 DECEMBER 2019

In Rwanda:

- 272 young genocide survivors from the Eastern and Southern provinces joined our partner SURF's group counselling scheme. They formed themselves into 12 groups across both provinces. Each group met twice a month.
- 24 new peer support counsellors were recruited from the 12 groups – 2 per group – and they underwent an intensive four-day training course which covered basic mental health and trauma therapy skills.
- 841 individual counselling sessions were given to 69 beneficiaries.
- 332 home visits were carried out to offer extra support to particularly vulnerable beneficiaries.
- 29 health workers were trained in post-traumatic stress disorder, therapeutic communication (encouraging clients to express their feelings), psychosomatic disorders and depression.

In Sierra Leone:

- Our Comic Relief funded 3-year programme in Freetown and Port Loko, which is providing life changing support to 1,792 people with mental health issues, has completed its second year.
- Our counsellors supported 505 people, 443 of whom were referred, and 62 who came of their own volition. They provided 1,792 counselling sessions, approximately a third of which were given to caregivers.
- 84 mental health clinics were held at community health centres in 7 beneficiary areas in Freetown and Port Loko, which were run by mental health nurses with the support of the project's counsellors. These clinics supported more than 1,000 clients.
- 24 self-help groups comprising on average 20 members in each were set up, made up of people with mental illnesses and their caregivers. They are now acting as support groups, and are starting to save money as a group. This cohesiveness is very important for their long-term success and ability to advocate for improved mental health services. It also sets them up well to eventually undertake income-generating activities.
- All 24 self-help groups received training in advocacy and human rights.
- We carried out 84 community education sessions to raise awareness of mental illness, reduce stigma around mental illness and explain how to get treatment and support. These reached over 1,600 people.
- We held seven radio talk shows on local radio stations – four in Freetown and three in Port Loko. These brought the awareness raising to many more people.

In Uganda:

- Our Comic Relief funded 3-year programme in Agago District, northern Uganda, which is providing life-changing support to 1,824 people with mental health issues, has completed its second year.
- 716 new clients were treated at the monthly mental health clinics.
- 354 people with mental illness or epilepsy benefited from counselling sessions, as did 155 caregivers.
- 25 self-help groups were set up, with 15 to 20 members in each.
- Two members from each self-help group were trained in advocacy and human rights, which they then shared with their fellow group members.
- Focus group discussions with 44 people with mental illness and their caregivers were held in the 4 beneficiary areas.
- Feedback from self-help group members indicated a reduction in stigma, as a direct result of being in a group and having a common voice and increased resilience.
- Radio talk shows and community education were used to raise awareness about mental health and the services provided by BNUU's counsellors.
- 48 community education sessions were carried out, including 4 in schools. These reached 4,629 people.

Central to our approach is the desire to give our beneficiaries hope for the future. The conflicts they have lived through and the challenges they have faced will have been huge. In Rwanda they have survived the unspeakable horrors of the genocide and the loss of so many family members. In Sierra Leone they have endured the trauma of the 11-year civil war, closely followed by the Ebola epidemic. And in northern Uganda they have lived through the brutal 21-year long civil war, where children were forced into taking up arms and people were herded into refugee camps. They can never erase the past, but with appropriate psychological support and access to the right skills they can slowly regain trust and hope for their future. And importantly they are able to share their experiences with each other, and know that they are not alone.

We are grateful to our supporters and proud of our implementing partners in Rwanda, Uganda and Sierra Leone.

NETWORK FOR AFRICA

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

FOR THE YEAR ENDED 31 DECEMBER 2019

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 our psychologists who deliver our counselling training programme, our founder for her formidable fundraising skills and who provides editing skills and writes articles and newsletters, our Chair who provides sound advice and support at all times, our graphic designer, our management accountant who provides oversight of our finances, and our IT expert who regularly steps in to help.

Achievements and performance

RWANDA

SURF (Survivors' Fund) Counselling Programme:

In June 2017, Network for Africa began a 6-month pilot programme to provide group and individual trauma counselling to young genocide survivors, in partnership with 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 guiding the project is that if mental illness is unaddressed, the ability of people to lift themselves out of poverty is diminished.

The benefits of this project have been so impressive that Network for Africa will continue supporting it, rolling it out to new areas and new beneficiaries each year. 2019 saw the third new cohort comprising 272 beneficiaries who were from the Southern and Eastern Provinces, participating in the group counselling programme. The beneficiaries were divided into 12 groups, with 2 peer support counsellors (PSCs) chosen to facilitate the group counselling. The PSCs have an important role because they live in the communities that the beneficiaries come from, they know them well and will continue to support them when the group counselling sessions have ended after a year. All 24 PSCs were given training in basic mental health and trauma therapy skills. They work closely with the local health workers who are also given training, and who provide backup support to the PSCs if any of the beneficiaries need medical assistance. The project's counsellors are also on hand to provide the PSCs with guidance with difficult cases and offer them support with their own issues. The PSCs appreciate the experience the project has given them to be able to provide advice and support, and be seen as trustworthy by the participants. Their leadership qualities have grown and they have a sense of responsibility and a place in their communities. They are seen as people that community members can turn to in a time of need.

At the beginning of 2019, the majority of the group members had neither employment nor the means to generate any income. By the end of 2019, 147 of them had improved their mental health to such an extent that they were able to start small income generating projects. Seven of the counselling groups started group savings schemes and are regularly contributing and recording their contributions in savings groups.

The beneficiaries are usually isolated and lonely before they join the counselling groups, but the group members then become like family, and they have a support network that they can turn to. They take each other's welfare to heart, watching out for each other during times of sickness or emotional difficulty.

The difference that being in a group brings to their lives is immense. Sharing emotions and feelings, and experiencing the support of their fellow group members, where previously they were alone with their issues, boosts their self-confidence and self-esteem, reducing their feelings of hopelessness. Whilst nothing can replace family members who were killed in the genocide, having fellow group members who stand by you or visit you when you're sick or depressed has an enormous impact on their life view. Many of the participants say that it has transformed their lives and are grateful to the counsellors who listen to them, empathise and help them find solutions to their problems. They are also grateful that their poverty has been alleviated through group savings and income-generating activities.

NETWORK FOR AFRICA

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

FOR THE YEAR ENDED 31 DECEMBER 2019

Some of the group members report feeling a renewed connection with their communities, and have started helping others and doing charity work outside the confines of their group. Some have been visiting elderly people and helping them with household chores. Some have become advocates between elderly people who live alone and local leaders. They are now held up as model members of their communities. Community members have recognised the benefits, and many of them have asked if they can join groups themselves.

Peace and reconciliation has been an unexpected consequence of this programme. At the beginning, young survivors really struggled with the concept of forgiveness, especially towards those who were responsible for the death of their family members. The counselling sessions have helped them understand that harbouring negative feelings holds them back, preventing them from thinking about their future. Helping them to understand the importance of forgiveness and to be able to forgive, has allowed them to live at peace within the wider community.

Importantly, the project has the support of local government, which encourages people to form groups and work in teams. Officials are impressed to see vulnerable people able to make positive changes in their lives and their communities. The fact that some groups have started savings schemes and income generating activities, has leveraged support from the local government.

We face the continuing challenges of demand exceeding places in the counselling groups, and the toddlers accompanying their young parents disrupting the counselling sessions. We are trying to find solutions to both of these issues, and would also like to provide some training and income generating start-up capital.

Donors – We would like to thank The Coles Medlock Foundation, Robert Woodfield, David Gye, Frida Critien, David Russell, Dr. Barbara Bauer, Claire Marshall, Maxwell Gibbs, Joanne Ryan and Annabel Harris 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, our project partner Conforti's activities include community awareness raising, including targeting duty-bearers (e.g. teachers, police officers, religious leaders etc.), 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 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.

To provide some context, it is widely recognised that Sierra Leone presents a particularly challenging environment in which to implement a project. During and after the 11-year war there was an exodus of educated citizens, weakening the country's prospects of rebuilding and recovery. The Ebola epidemic of 2014-2015 further compounded this, and whilst rich in natural resources, Sierra Leone is now ranked 181 out of 189 countries in the UN's Human Development Index. General levels of education are poor, and whilst there is a will and commitment to bring about badly needed change, the pace can be slow because basic skills that we take for granted are so lacking. The net result is that this project has needed more support and capacity building from Network for Africa than was originally anticipated. We carried out a 'mid-term evaluation of the project in July 2019 because we needed to isolate the weak points in order to focus on supporting the team to make improvements. We decided that the best way to bring about change would be to find an appropriately skilled person in Sierra Leone to work with the team members to offer mentoring and training, strengthen their skills and provide a daily channel of communication with Network for Africa. In December 2019, Tom Doughty started working with them full-time, and the positive impact was immediate. The team were grateful to have his support and keen to learn as much as possible.

NETWORK FOR AFRICA

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

FOR THE YEAR ENDED 31 DECEMBER 2019

In spite of these challenges, the team made good inroads in 2019 including verifiable increased knowledge of the causes and symptoms of mental illness among project communities; clients reported a reduction in their psychological distress, with most reporting that this has improved their ability to function, to work, to go to school and reintegrate with their families; there is a greater understanding of mental illness among duty bearers such as traditional healers and religious leaders; and there are fewer reports of stigma.

Self-help groups, which are a key component of the programme, have provided important structures in communities for shifting perspectives on mental health. We have been particularly encouraged by our Port Loko team that has set up a self-help group with amputee survivors from the war. This is highly commendable as these survivors are particularly stigmatized, harder to reach, and disillusioned by NGOs that failed to fulfil their promises before disappearing.

It has been encouraging to hear that people are now recommending Conforti's mental health services to people who they think would benefit, and the project's counsellors and social workers are known in their communities for the mental health support they can offer. The self-help groups are offering a much-needed support network and are becoming respected advocates for their communities on mental health and other development issues, and share caring responsibilities beyond the group e.g. accompanying people with epilepsy to appointments. Conforti has been vocal in mental health advocacy in Sierra Leone and attends fortnightly Mental Health Steering Committee meetings, participating in discussions such as replacing the 1902 Sierra Leone Lunacy Act. As the only organisation in Sierra Leone delivering a mental health project on the ground, it is important that Conforti's voice is heard. We have been encouraged by the fact that traditional healers are now making referrals to Conforti and the mental health clinics, rather than keeping those clients themselves. In such a traditional society, this is a big breakthrough.

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

UGANDA

Kalongo is in a remote corner of northeast Uganda, which for 22 years saw 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 it was utterly devastated by the war. With our support, our local partner is taking positive steps to rebuild their community.

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. The programme will provide life-changing support to 1,824 people with mental health issues. With its headquarters in Kalongo, the local 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, and 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 equip them with the necessary tools to set up income generating activities.

The project has now completed its second year with impressive results. Our partner organization, BNUU has a talented and committed team of staff who go above and beyond to support the project's participants. The project model is similar to the programme in Sierra Leone, but also treats people with severe mental health conditions (e.g. psychosis) and supports them with medication and treatment at the mental health clinics and follow up at their homes if necessary.

NETWORK FOR AFRICA

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

FOR THE YEAR ENDED 31 DECEMBER 2019

Knowledge about mental health is key to those who are receiving treatment. We are pleased to report that awareness of BNUU's available services has increased. People with mental health disorders and epilepsy (PMDEs) are referring others for mental health support. People are also coming to the mental health clinics as a result of radio talk shows and messages aired over the radio. The project is experiencing growing demand from people outside the beneficiary areas which indicates that there is a need to expand to a wider area. While it is possible to treat these patients, it would not be feasible to follow-up in the community. The mental health clinics are held on the same days every month, making it easy for PMDEs to remember their appointments.

As a result of regular attendance, 71.5% of PMDEs visited at home were found to be adhering to clinics and treatment. To some extent, BNUU is a victim of its success. Demand for the mental health clinics resulted in long queues and waiting times, which causes hardship in the heat and in the rainy season. Hence BNUU developed a system for processing clients which has considerably reduced waiting time. Sadly, during 2019 some PMDEs stopped attending: they all said that they were happy with their treatment, but found it too difficult to make the journey to the mental health clinics because they have to walk for hours. This highlights the need to roll out the project by setting up smaller satellite clinics.

The PMDEs who have joined self-help groups (SHGs) describe the enormous benefits they feel. They say that access to treatment has transformed their lives and that their loneliness and isolation have greatly reduced since joining SHGs. Moreover, their caregivers appreciate the support they are getting from being in SHGs and the encouragement they have to share their experiences and support each other. The programme's impact on people with easily treatable conditions such as epilepsy and psychosis has been transformative. All of the SHGs have formed Village Savings and Loans groups and contribute weekly to their savings schemes. This is a necessary precursor to being given livelihood start-up capital, because it shows that they are committed to the principle of supporting each other and working together towards a shared goal.

Being in a SHG is empowering and the training that the group members received in advocacy and human rights has raised their awareness of how they should be treated in society, and what they need and should expect. Together, they discuss possibly advocacy 'asks' that they present to district leaders. One such example is a road to one of the mental health clinics that was almost impassable, preventing people from attending. The group members raised their concerns at a village meeting organised by local government to gather community development plans for the next five years. As a result, the opening of a new road leading to Lapirin Health Centre III was included in the district plan. At the same time, BNUU re-emphasised the need for local government to repair roads linking different communities in the District for effective and easy service delivery. They will follow up on this.

There has been no psychiatric personnel in Agago District since the sole psychiatric nurse was redeployed elsewhere. BNUU has been lucky to have the support of a psychiatric nurse attached to the Ambrosoli Hospital in Kalongo, but she has been taken ill. It is essential to have a psychiatric nurse at the mental health clinics so BNUU will partner with the District to raise funds to recruit one, and Network for Africa will have to try to raise the funds for this. Whilst it is a priority in Agago District local government's human resources plan, it is an unfunded priority.

The community awareness sessions led by PMDEs and the education of family members by counsellors are helping to reduce stigma within families and in the community. Whilst stigma is clearly an issue, members of SHGs feel more resilient because of their strength of numbers and reduced isolation. The immediate impact of anti-psychotic medication for individuals who have suffered for years (including being chained up) has done much to reduce stigma and has helped the wider community see the benefit of mental health provision. SHG members have described working together in the fields rather than alone. This has demonstrated to the community that PMDEs and their caregivers are valuable members of society.

In June 2019 we were awarded a Big Lottery grant to build on the work of the Comic Relief grant by providing livelihoods to all members of SHGs. Strengthening sustainability, it will also provide much needed learning around the provision of livelihoods and income and improved mental health outcomes as a result of reduced poverty. The National Lottery Community Fund is keen for us to measure the impact of reduced poverty on improved mental health. Hence, we have devised a survey to gather this information. This support will also extend the life of the Comic Relief grant, which will mean that the project will be five years long, providing an opportunity for the work to become properly embedded.

Donors – We would like to thank Comic Relief and The National Lottery Community Fund for supporting BNUU in Uganda.

NETWORK FOR AFRICA

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

FOR THE YEAR ENDED 31 DECEMBER 2019

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 continue to use our website, Facebook, Twitter and email newsletters to communicate with current supporters. We also use LinkedIn and Instagram to promote our projects and attract new supporters. We regularly publish blog posts about our work on our website and Facebook, as well as using Twitter to raise awareness of developments in global mental health and other relevant issues.

Financial review

We were pleased to secure a new 3-year grant of £250,000 in 2019 from The National Lottery Community Fund to add a livelihoods component to our Uganda community mental health project. Our total income in 2019 was £361k, an increase of 25% on last year. We are aware that our two Comic Relief Grants end in 2020, and so we are putting plans in place to replace this income. There is a trend from statutory funders e.g. Comic Relief, to fund organisations in-country, cutting out UK NGOs. This will have an impact on our income and will also prevent many small civil society organisations from benefiting from funding. Our CEO is on the Steering Group of Bond's Mental Health and Psychosocial Disability group where these funding challenges are regularly discussed. Meanwhile, our fundraising strategy continues to be to raise funds from individuals and trusts and foundations.

At the end of 2019 our Reserves totalled £87k, of which £22k is Restricted to our ongoing projects for future disbursement.

As described in this Report and disclosed in the restricted funds note on page 25, 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 2019

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 2020).

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. Get support from our fundraising consultant so that we can meet these important funding deadlines. Develop project funding bids that are ready to be tailored to applications.
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 ceases, they will be unable to operate.	High	Medium	Try to help them with capacity building to fundraise in-country. Try to find partners with other funding sources.
Project partners in low income countries lack the necessary skills to manage grants effectively	The skills sets of our project partners vary across the different countries we work in. We need to be aware of the differing needs.	High	Medium	Provide capacity building where possible and/or partner with bigger organisations with better infrastructure

NETWORK FOR AFRICA

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

FOR THE YEAR ENDED 31 DECEMBER 2019

Risk	Explanation	Impact	Probability	Management
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	In-country partners are not able to meet reporting requirements of funders	High	Medium	Carry out thorough due diligence prior to any partnership agreement. Be aware of in-country capacity to deliver the work.
Safeguarding 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.

Plans for the future

Plans for 2020 include completing the final year of our two Comic Relief funded projects in northern Uganda and Sierra Leone, including commissioning end-of-project evaluations; continuing to support the SURF project to provide counselling services to young genocide survivors through donations from The Big Give, and look at providing much needed childcare and livelihood training; applying to the Allan and Nesta Ferguson Charitable Trust matched funding for livelihoods training and support for our mental health beneficiaries in Rwanda; implementing The National Lottery Community Fund grant for livelihoods for our mental health beneficiaries in Uganda. We will of course be responding to the Covid-19 pandemic and supporting our project partners in their efforts to respond to the needs in their respective countries. We will also, where possible, develop new project proposals so that we are ready for any funding opportunities, including those in response to Covid-19. 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

(Resigned 18 March 2020)

NETWORK FOR AFRICA

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

FOR THE YEAR ENDED 31 DECEMBER 2019

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.

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: 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.

NETWORK FOR AFRICA

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

FOR THE YEAR ENDED 31 DECEMBER 2019

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. She is responsible for reporting to statutory donors and is a steering group member of Bond's Mental Health and Psychosocial Disability group.
- Lesley Eaton (part-time) is responsible for office management, donor management, online fundraising, policies including safeguarding, bookkeeping, Network for Africa's website and social media communications.

In addition, we are supported by:

- Michael Davis (freelance) who manages our finances. In addition to managing Network for Africa's annual budget, Michael also manages our international programme budgets, and prepares all our financial reports for our funders and our board.
- Thomas Doughty (freelance) who has been working with our project partner in Sierra Leone, mentoring their staff and building their capacity and skills. He is also helping with project development.

We use consultants to help with grant writing and reporting, and monitoring and evaluation of our international projects.

Thanks

In addition to the donors recognised above, we would like also to thank our supporters in the UK: The Awareness Fund, Philippa Ball, the Bliss Family Trust, Jane Bow, Shona Jones, Gillian Keene, Sophie McCann, Laura Mosedale, Hans Olsen, Mr. and Mrs. Pickard, St. Mary's Porchester Church, The Tinsley Foundation, Rebecca Tinsley, Richard Tinsley, Howard White and Julia Wisdom.

We would like to thank our supporters in the USA: All Saints by the Sea, Laurie Campbell, Susan Gibson and Mark Gibson, Bank of America Matching Gifts, Ginger Beebe, Carolyn Branch, Michelle Bruner, Annabel Davis-Goff, Martha Elliott, Fidelity, Beth Grossman, Mary Harvey, Ken Kasianovitz, Kimberley Klett, Carol Kline, Network for Good, Karen Pick, Michael Robinson, Christina Ruggles, Sharon Sutton, Pell Tanner, Sydney Walker, Diane Giles, Elisabeth Weber, Dana White and the Writer family.

Thank you 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.

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: 1st September 2020

NETWORK FOR AFRICA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019 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 2019 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 financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the 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

3 September 2020

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 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £
Income from:							
Grants and donations	3	123,677	237,524	361,201	153,981	133,892	287,873
Charitable activities	4	-	-	-	-	20	20
Interest receivable	5	21	-	21	35	-	35
Total income		<u>123,698</u>	<u>237,524</u>	<u>361,222</u>	<u>154,016</u>	<u>133,912</u>	<u>287,928</u>
Expenditure on:							
Raising funds	6	766	413	1,179	467	-	467
Charitable activities	7	112,928	234,600	347,528	93,595	288,440	382,035
Total resources expended		<u>113,694</u>	<u>235,013</u>	<u>348,707</u>	<u>94,062</u>	<u>288,440</u>	<u>382,502</u>
Net incoming/ (outgoing) resources before transfers		10,004	2,511	12,515	59,954	(154,528)	(94,574)
Gross transfers between funds		(7,404)	7,404	-	(46,266)	46,266	-
Net income/(expenditure) for the year/ Net movement in funds		<u>2,600</u>	<u>9,915</u>	<u>12,515</u>	<u>13,688</u>	<u>(108,262)</u>	<u>(94,574)</u>
Fund balances at 1 January 2019		<u>62,431</u>	<u>11,599</u>	<u>74,030</u>	<u>48,744</u>	<u>119,861</u>	<u>168,605</u>
Fund balances at 31 December 2019		<u><u>65,031</u></u>	<u><u>21,514</u></u>	<u><u>86,545</u></u>	<u><u>62,432</u></u>	<u><u>11,599</u></u>	<u><u>74,031</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 2019

	Notes	2019 £	£	2018 £	£
Current assets					
Debtors	11	19,372		23,095	
Cash at bank and in hand		77,418		64,595	
		<u>96,790</u>		<u>87,690</u>	
Creditors: amounts falling due within one year	12	(10,245)		(13,659)	
Net current assets			86,545		74,031
			<u>86,545</u>		<u>74,031</u>
Income funds					
Restricted funds	14		21,514		11,599
Unrestricted funds			65,031		62,432
			<u>86,545</u>		<u>74,031</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 1st September 2020



D Russell
Trustee

Company Registration No. 06317689

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 financial statements have been prepared in accordance 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) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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.

COVID-19 and going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. Although COVID-19 has had an impact on the organisation, sufficient funding continues to be secured. It is for this reason that the accounts have been prepared on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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.

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

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

1.5 Resources expended

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.

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

1.9 Retirement benefits

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

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
	2019 £	2019 £	2019 £	2018 £
Donations and gifts	17,101	18,626	35,727	29,749
Grants	106,576	218,898	325,474	258,124
	<u>123,677</u>	<u>237,524</u>	<u>361,201</u>	<u>287,873</u>
For the year ended 31 December 2018	<u>153,981</u>	<u>133,892</u>		<u>287,873</u>
Grants receivable				
Comic Relief	-	187,744	187,744	97,849
Other	106,576	31,154	137,730	160,275
	<u>106,576</u>	<u>218,898</u>	<u>325,474</u>	<u>258,124</u>

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

4 Charitable activities

	2019 £	2018 £
	2019 £	2018 £
Sales within charitable activities	-	20
Analysis by fund		
For the year ended 31 December 2018		
Restricted funds		20

5 Interest receivable

	Unrestricted funds	Unrestricted funds
	2019 £	2018 £
Interest receivable	21	35

6 Raising funds

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	£	£	£	£
<u>Fundraising costs</u>				
Online facility costs	766	413	1,179	467
	<u>766</u>	<u>413</u>	<u>1,179</u>	<u>467</u>

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

7 Charitable activities

	Charitable activities 2019 £	Charitable activities 2018 £
Staff costs	82,700	96,836
Project payments	191,729	217,135
Consultancy	7,680	12,938
Printing, postage and stationery	191	1,317
Office rent and insurance	10,184	14,001
Sundries	1,414	323
Telephone	29	166
Staff training and recruitment	85	1,109
Website costs	1,304	7,859
Foreign currency exchange (gains) / losses	2	(221)
Foreign travel costs	8,375	9,449
Project monitoring & evaluation	7,925	6,698
	<u>311,618</u>	<u>367,610</u>
Share of support costs (see note 8)	30,210	8,485
Share of governance costs (see note 8)	5,700	5,940
	<u>347,528</u>	<u>382,035</u>
Analysis by fund		
Unrestricted funds	112,928	93,595
Restricted funds	234,600	288,440
	<u>347,528</u>	<u>382,035</u>

8 Support costs

	Support costs £	Governance costs £	2019 £	2018 £	Basis of allocation
Accountancy	29,492	-	29,492	7,769	Charitable activities
Payroll costs	375	-	375	363	Charitable activities
Bank charges	343	-	343	353	Charitable activities
Audit fees	-	5,700	5,700	5,940	Governance
	<u>30,210</u>	<u>5,700</u>	<u>35,910</u>	<u>14,425</u>	
Analysed between Charitable activities	<u>30,210</u>	<u>5,700</u>	<u>35,910</u>	<u>14,425</u>	

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

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:

	2019	2018
	Number	Number
Chief executive officer	1	1
Staff	1	1
	<u>2</u>	<u>2</u>

Employment costs

	2019	2018
	£	£
Wages and salaries	63,727	74,312
Social security costs	3,429	4,667
Other pension costs	15,544	17,857
	<u>82,700</u>	<u>96,836</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.

11 Debtors

	2019	2018
	£	£
Amounts falling due within one year:		
Other debtors	19,025	12,552
Prepayments and accrued income	347	10,543
	<u>19,372</u>	<u>23,095</u>

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

12 Creditors: amounts falling due within one year

	2019	2018
	£	£
Other taxation and social security	1,645	1,871
Other creditors	-	51
Accruals and deferred income	8,600	11,737
	<u>10,245</u>	<u>13,659</u>
	<u><u>10,245</u></u>	<u><u>13,659</u></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 £15,544 (2018:£17,857). 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 2019

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 31 December 2019
	Balance at 1 January 2019	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Lioness Fund	3,094	-	-	(3,094)	-
SURF Rwanda	-	23,626	(38,623)	14,997	-
Mental Health Sierra Leone	8,505	91,876	(94,386)	(1,760)	4,235
Mental Health Uganda	-	95,868	(89,417)	(2,639)	3,812
Livelihoods Uganda	-	26,154	(12,587)	(100)	13,467
	<u>11,599</u>	<u>237,524</u>	<u>(235,013)</u>	<u>7,404</u>	<u>21,514</u>

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.

Livelihoods Uganda is a grant received from the National Lottery Community Fund to provide training and livelihoods to the people with mental health conditions who we have been supporting through the Comic Relief grant.

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

15 Analysis of net assets between funds

	Unrestricted funds 2019	Restricted funds 2019	Total 2019	Unrestricted funds 2018	Restricted funds 2018	Total 2018
	£	£	£	£	£	£
Fund balances at 31 December 2019 are represented by:						
Current assets/ (liabilities)	65,031	21,514	86,545	62,432	11,599	74,031
	<u>65,031</u>	<u>21,514</u>	<u>86,545</u>	<u>62,432</u>	<u>11,599</u>	<u>74,031</u>

NETWORK FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

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

	2019	2018
	£	£
Aggregate compensation	58,472	56,618
	<u>58,472</u>	<u>56,618</u>

Transactions with related parties

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

Trustees donated a total of £3,400 to the charitable company in the year (2018:£6,856). As at the year end F Critien, a trustee, owed the charity £500 (2018: £500) in pledged donations.

Key personnel management, who are not trustees, donated a total of £1,000 to the charitable company in the year (2018:£770).

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

The charitable company received donations of £nil (2018:£50,000) from The Tinsley Foundation, a charity in which R C Tinsley is a trustee.

The charitable company received donations of £50,000 (2018:£nil) from the Tinsley Charitable Trust, 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 £10,163 (2018:£13,644) and telephone costs of £231 (2018:£289) were recharged to Article 1 Charitable Trust by the charitable company.

D Russell is a consultant at SURF. During the year payments totalling £37,648 (2018: £49,081) were made to SURF to help fund the SURF Rwanda counselling project.