



**(A company limited by guarantee)**

**Trustees' Report  
and  
Financial Statements**

**Year ended 31 December 2016**

**Charity Number: 1085096  
Company Number: 03914873**

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## **Legal and administrative details**

### **Registered name and number**

Women and Children First (UK)  
Charity Number: 1085096  
Company Number: 03914873

### **Directors and Trustees**

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

JP Agrawal (appointed February 2016)  
Sarah Blakemore (appointed February 2016)  
Deborah Botwood-Smith  
Margaret Braddock  
Carol Bradford (Chair, elected May 2016)  
Peter Clokey (Treasurer)  
Professor Anthony Costello (Company Secretary, retired May 2016)  
Patricia Croll (Vice-Chair) (retired April 2017)  
Meera Dodhia (appointed February 2016)  
Roz Marsh  
Audrey Prost (appointed February 2016)  
Laura Salisbury  
Esther Sharma  
Hazel Slavin (Chair, retired May 2016)  
Jo Torode  
Anthony Williams

### **Key management personnel**

Chief Executive Officer Ros Davies

### **Registered office and operational address**

Address 4.19 United House, North Road, London N7 9PD  
Tel 020 7700 6309  
Fax 020 7700 3921  
Email [info@womenandchildrenfirst.org.uk](mailto:info@womenandchildrenfirst.org.uk)  
Website [www.womenandchildrenfirst.org.uk](http://www.womenandchildrenfirst.org.uk)

### **Auditors**

H W Fisher & Co.  
Acre House, 11/15 William Road, London NW1 3ER

### **Bankers**

Unity Trust Bank plc  
Nine Brindleyplace, Birmingham, B1 2HB

# Report of the Trustees for the year ending 31 December 2016

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2016 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

## 1. Objectives and activities

The company is a charity whose principal objects are to improve the health, nutrition and welfare of women and children in poor communities.

### Vision and Mission

Over 250,000 women and 3 million newborns die each year during pregnancy, childbirth or the first month of life. In some parts of the world, one in every eight women is affected.

Women and Children First's **Vision** is an equitable world where all women and children have good health. Women and Children First's **Mission** is to improve reproductive, maternal, newborn, child health and adolescent health in poor and marginalised communities in developing countries.

### Activities to achieve the Vision and Mission

Women and Children First is an international development organisation dedicated to reducing unacceptably high, but largely avoidable, levels of maternal and newborn mortality.

To achieve its Mission, Women and Children First's priority is to work in settings where inequalities exist in reproductive, maternal, newborn, child and adolescent health. Key target groups are girls and women (aged 10 - 49 years), particularly those who are pregnant or new mothers, newborns, and children under five years of age.

Women and Children First's approach encapsulates three interdependent components:

#### 1. Community mobilisation through women's groups

The women's groups approach is recommended by the World Health Organisation (WHO)<sup>1</sup> as an effective intervention to improve maternal and newborn health, particularly in rural settings with low access to services. Scale up of women's groups has been endorsed as a key approach under the Every Newborn Action Plan<sup>2</sup>, a global roadmap for reducing preventable newborn mortality. It also has the potential to promote community engagement, a key action area under the WHO Global Strategy for Women's, Children's and Adolescents' health (2016-2030).<sup>3</sup>

Working in collaboration with the WHO, Women and Children first has developed a training course for community health workers to deliver the women's groups approach.

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<sup>1</sup> WHO, 2014

<sup>2</sup> WHO and UNICEF, 2014

<sup>3</sup> WHO, 2016

In addition to its proven effect on maternal and newborn survival, Women and Children First believes that the women's groups approach has the potential to help children under-five and adolescents to survive and women, children under-five and adolescents to thrive. In addition to its proven effect in rural settings the approach has potential to also bring benefits to these groups in urban settings.

## **2. Health system strengthening**

Women and Children First supports health system strengthening to develop the capacity of health workers to plan, manage and deliver high-quality reproductive, maternal, newborn, child and adolescent healthcare that is equally accessible across communities.

## **3. Policy and advocacy to create an enabling environment**

Women and Children First delivers and supports advocacy to influence the policies and practice of governments and international institutions to improve reproductive, maternal, newborn, child and adolescent health.

In 2016 Women and Children First launched a new three-year Strategic Plan which will guide it in achieving its Mission to improve reproductive, maternal, new-born, child health and adolescent health in poor and marginalised communities in developing countries.

Women and Children First's strategy will utilise the charity's core strengths to contribute to two of the UN's 17 Sustainable Development Goals:

**Goal 3 – Promote healthy lives and wellbeing for all at all ages.** Targets include ensuring universal access to sexual and reproductive health-care services, reducing global maternal death rates and ending the AIDS epidemic by 2030.

**Goal 5 – Achieve gender equality and empower all women and girls.** Targets include the elimination of all forms of violence against women and girls, the end of all forms of gender-based discrimination, and the elimination of harmful practices such as child marriage and female genital mutilation (FGM). It also calls for ensuring universal access to sexual and reproductive health and reproductive rights.

## **Strategy**

Women and Children First's Strategic Plan comprises six strategies with related activities which will guide activities to work towards achieving the Mission.

### **Strategy 1: Increase the scale and impact of work to improve maternal and newborn health**

#### *Activities:*

- *Draw on an existing evidence base to support partners by leveraging funding and providing technical assistance to implement women's groups to promote maternal and newborn survival in rural settings with low access to services.*
- *Work with implementing partners to improve the quality and accessibility of reproductive maternal, newborn, child and adolescent care provided by health facilities in programme catchment areas. This will be achieved by improving the knowledge and skills of healthcare staff, including midwives and community healthcare workers. Together, with its partners, Women and Children First will build capacity to support human resource and referral systems at district level.*

**Strategy 2: Increase the scale and reach of the women's groups approach by providing Technical Assistance to other organisations**

*Activities:*

- *Train and support NGO and Government staff to successfully deliver the women's groups approach to improve reproductive, maternal, newborn, child and adolescent health in rural and urban settings.*

**Strategy 3: Build southern partners' capacity to influence policies and funding for reproductive, maternal, newborn, child and adolescent health**

*Activities:*

- *Build the capacity of implementing partners to use their programmatic evidence to advocate for change at community, district, regional and national levels. These advocacy efforts may include research, policy analysis, lobbying and networking to create formal policy changes, drive implementation or create an enabling environment for reproductive, maternal, newborn and adolescent health change. The ultimate goal is to ensure that services are appropriate, accessible and affordable to users.*

**Strategy 4: Innovate and evaluate the women's groups approach**

*Activities:*

- *Work with partners to innovate and evaluate the effectiveness of the women's group approach on: maternal and newborn survival in urban settings, the survival of children under-five in rural and urban settings, and the ability of women, children under-5 and adolescents to thrive in rural and urban settings.*

**Strategy 5: Ensure the required financial resources are in place to deliver the plan**

*Activities:*

- *Develop and deliver financial and fundraising strategies which will ensure we secure and manage the financial resources required to deliver strategies 1 - 4.*

**Strategy 6: Ensure optimum human resource is in place to deliver the Strategic plan**

*Activities:*

- *Ensure staff knowledge, skills and expertise are appropriate to deliver annual plans.*

## **2. Achievement and performance**

### **Summary of main achievements**

The main achievements of the charity in 2016 were, through grant managed programmes, to reach a total population of 1,780,531 people living in rural communities with low access to services and facing high rates of maternal and newborn mortality.

Through these programmes Women and Children First supported 1,969 women's groups with a total of 88,823 registered members. Health service strengthening activities were supported in 53 health facilities. Key decision-makers were reached in all project districts with learning and advocacy activities.

Monitoring data suggests that Women and Children First's saved the lives of at least 53 women and 174 newborns in 2016.

Women and Children First's programmes have also brought about considerable wider benefit to society, some of which are presented below under Strategy 1: Achievements and Performance. Others include:

- Raising health status – in particular, morbidity and nutritional status of women and children.
- Enhancing material circumstances – in particular, their access to money and resources, clean water and food.
- Improving health services – in particular, the quality and accessibility of maternal and newborn health services.
- Bringing people together – in particular, strengthening solidarity, community spirit and participation in collective actions to improve maternal and newborn health.
- Challenging cultural norms and values – in particular, enhancing women's empowerment and male involvement in maternal and newborn health.

### **Strategy 1: Increase the scale and impact of work to improve maternal and newborn health**

Women and Children First draws on an existing evidence base to support its implementing partners in developing countries by designing programmes with these organisations and leveraging funding to implement programmes that promote maternal and newborn survival, predominantly in rural settings with high mortality rates and low access to services.

In 2016 Women and Children First made excellent progress in consolidating the delivery of its international portfolio, increasing the scale and impact of its work through the management of seven active programmes:

<b>Title</b>	<b>Budget</b>	<b>Funder</b>	<b>Project Dates</b>
Improving maternal and newborn health in Bogra District, Bangladesh	£249,824	DFID UKAid	2014-2016
Addressing loss to follow up in Prevention of Mother to Child Transmission (of HIV) in the community and preventing unintended pregnancies in Salima District, Malawi	£349,997	Positive Action for Children Fund	2014-2017
Improving maternal and newborn health for mothers and newborns in Nkhotakota District, Malawi	£246,101	DFID UKAid	2014-2016
Improving maternal and child health in Uganda	£498,491	Big Lottery Fund	2014-2017
Improving maternal and newborn health outcomes in Malawi's Ntchisi District	£1,078,866	Comic Relief	2014-2017
Improving maternal and newborn health in Nkhotakota District, Malawi	£499,681	Big Lottery Fund	2015-2018
Improving maternal and newborn health in Malga woreda, Southern Nations National People's Republic, Ethiopia	£782,007	Comic Relief	2015 – 2019

These programmes have been delivered in four countries in collaboration with four partners

– Amref Health Africa Uganda, the Family Guidance Association of Ethiopia, the Perinatal Care Project of the Bangladesh Diabetic Association (BADAS-PCP) and the MaiKhanda Trust in Malawi. The total budget for these programmes is £3,704,967.

The programmes deliver a package of activities to improve maternal and newborn health. The package is tailored to the needs in local contexts, but has three common elements. The core of this package is establishing women’s groups in project areas, through which community members identify the maternal and newborn problems facing them and then develop, implement and evaluate local solutions to address these problems. One programme, funded by PACF in Salima District, Malawi, also focused on increasing Prevention-of-Mother-To-Child-Transmission of HIV (PMTCT) and the uptake of family planning. The package also includes support for local partners to strengthen maternal and newborn health services and to advocate for improved policy and resource allocation.

To further increase the scale and impact of our work, in 2016 Women and Children First collaborated with its partners to develop six new funding proposals for programmes in Bangladesh, Ethiopia and Uganda. To date two of these have been successful. “Addressing loss to follow up in Prevention of Mother to Child Transmission (of HIV) in the community and preventing unintended pregnancies in Salima District, Malawi” will be extended for one year with funding from the Positive Action for Children Fund; and a new three-year programme, “Improving maternal, perinatal and newborn health and reducing mortality in Goro Woreda, Ethiopia”, will commence in April 2017, funded by a Big Lottery Fund/Comic Relief joint initiative. Women and Children First will provide technical assistance to this programme which will be led by Doctors with Africa CUAMM.

### ***Strategy 1 achievements and performance***

Women and Children First collect data from its programmes to monitor progress in four key areas: home-care practices, care-seeking practices, health service quality and accessibility, and policy implementation and resource allocation. The monitoring data suggests that in 2016 these programmes have had an impact, which made a difference to the circumstances of the beneficiaries, as follows:

- Home-care practices: The programmes have achieved moderate improvements in home hygiene, thermal care and breastfeeding practices for newborns.
- Care-seeking practices: The programmes have achieved large improvements in care-seeking by women during pregnancy, delivery and after birth.
- Quality and accessibility of services: The programmes have achieved improvements in a range of indicators including adherence to maternal and newborn care protocols and community perceptions of service accessibility and communication with facilities.
- Policy implementation and resource allocation: The programmes have not yet succeeded in bringing about substantive changes to national policies and allocation of resources. However, community members and project teams have been supported to successfully lobby for improvements in health service provision.

### **Strategy 2: Increase the scale and reach of the women’s groups approach by providing Technical Assistance to other organisations**

Women and Children First provides technical assistance to partners to implement women’s groups to promote maternal and newborn survival.



During 2016 the training course developed in collaboration with the World Health Organisation (WHO) to operationalize the WHO recommendation on community mobilization through facilitated participatory learning and action cycles with women's groups for maternal and newborn health was adapted and field tested in Women and Children First's own programmes and technical assistance assignments. The two guides and five modules were also used to teach others to design, facilitate, supervise and manage women's groups programmes as detailed below.

### ***Strategy 2 Achievements and performance***

Women and Children First made good progress in establishing the INGO as the leading expert in the women's group approach.

During the last year Women and Children First was contracted to provide training and ongoing technical assistance to four partners for the following assignments:

- Reaching out with contraceptive choice in Malawi (2014 – 2017) for the Adventist Health Services
- Reproductive health and rights for indigenous and marginalised women in Central America (2014 – 2016) for Health Poverty Action
- Improving maternal and neonatal health for at least 30,000 women and newborn babies in Sierra Leone through community engagement and health systems strengthening (2015 – 2018) for Welbodi Partnership
- Promoting effective sexual and reproductive health services and rights for hard to reach, underserved cultural minorities along the Sino-Burmese border, Burma (2016-2018) for Health Poverty Action.

The total value of these contracts is approximately £200,222.

In addition, in order to increase the cadre of individuals who can deliver training and support in the women's groups approach, a training of trainers course was held for five Women and Children First team members and consultants.

### **Strategy 3: Build southern partners' capacity to influence policies and funding for reproductive, maternal, newborn, child and adolescent health**

All of Women and Children First's grant managed programmes include an element of building southern partners' capacity to deliver targeted in-country advocacy. This was carried out as a mainstreamed activity within the managed programmes described in Strategy 1 above.

### ***Strategy 3 Achievements and performance***

Specific activities supported by Women and Children First during the year included a three-day training course on using evidence for advocacy in Ethiopia, and the development of advocacy materials to assist in work to improve equipment availability and client handling at health facilities, and work to ensure continuous electricity supply in health facilities in Malawi.

An example of the success of our advocacy work is the initiative delivered by the Perinatal Care Project (PCP) in Bangladesh where, contrary to Government policy, ambulance transport to health facilities in the project area in Bogra District was not available free of charge. PCP staff learned that the local health and family planning officers were not aware of the free ambulance policy so they shared this information with the relevant health service personnel. They also mobilised communities to make use of the free service by sharing information

through the women's group and other community meetings, including sharing the cell phone numbers of the ambulance drivers. Community members are now using the free ambulance services and this is saving lives.

#### **Strategy 4: Innovate and evaluate the women's groups approach**

Women and Children First continues to evaluate the impact of the women's group approach in all our programmes through operational research and endline evaluations.

The development, implementation and evaluation of innovations of the women's group approach include the following interventions:

<b>Project</b>	<b>Status</b>	<b>Innovations</b>
Addressing loss to follow up in Prevention of Mother to Child Transmission (of HIV) in the community and preventing unintended pregnancies in Salima District, Malawi	Ongoing	Impact of a refined women's group approach on prevention of mother-to-child transmission of HIV and unintended pregnancies
Reaching out with contraceptive choice in Malawi	Ongoing	Impact of a refined women's group approach on family planning uptake
Improving maternal and neonatal health outcomes for women and newborn babies in Sierra Leone through community engagement and health systems strengthening.	Ongoing	Impact of the women's group approach in an urban setting
Improving maternal, perinatal and newborn health and reducing mortality in Oyam District, Uganda	Proposal submitted	Impact of the women's group approach, linked to existing solidarity groups, including on stillbirths and perinatal deaths
Evidence Action Beta	Proposal submitted	Impact of a refined scalable model of the women's group approach, including on under-5 mortality
Scaling-up Participatory Learning and Action (PLA) Groups to reduce maternal, neonatal and child mortality in Bangladesh	Proposal submitted	Impact of a refined scalable model of the women's group approach, including on under-5 mortality
Improving infant nutrition and complementary feeding practices: A Randomised Controlled Trial in British Bangladeshi families.	Proposal in development	Impact of a refined women's group approach on infant nutrition and complementary feeding practices in an urban setting

#### **Strategy 4 Achievements and performance**

Two programmes were completed in 2016, both funded by UKAID, and the results echoed the findings of previous evaluations. For example, the programme with BADAS-PCP in Bangladesh contributed to a 34% reduction in neonatal mortality and large improvements in essential newborn care practices in the home, and care seeking behaviours. The findings also added new evidence suggesting the potential impact of the women's group approach on stillbirths, showing a 19% reduction.

### **Strategy 5: Ensure the required financial resources are in place to deliver the plan**

Women and Children First carried out a fundraising strategy review and refreshed its fundraising strategy in the first quarter of 2016. The review concluded that the fundraising strategy was still fit for purpose and that Women and Children First should continue to dedicate its fundraising resources through four main fundraising channels: individual giving (one-off and regular donations and High Net Worth Individuals), tailored appeals, trust fundraising, and building relationships with a small number of corporates. Specialist consultants were contracted to provide part-time or occasional advice on individual giving and trust fundraising.

#### **Strategy 5 Achievements and performance**

Fundraising performance overall exceeded the 2016 target. Although income from charitable trusts exceeded its target, individual giving and corporate donations did not meet expectations.

<b>Source</b>	<b>Target</b>	<b>Income</b>
Charitable trusts	£50,000	£82,950
Individual donations, including major gifts, appeals and events	£67,500	£46,235
Corporate donations	£5,000	£1,911
<b>Total</b>	<b>£122,500</b>	<b>£138,485</b>

### **Strategy 6: Ensure optimum human resource is in place to deliver the Strategic plan**

Following adoption of the Strategic Plan 2016-2018, the staff and Trustees reviewed existing human resources in mid-2016 and in early 2017. A lack of capacity in the programmes team was identified and an additional member of staff was recruited. At Board level, the need for a Trustee with expertise in “tech” was identified and an open recruitment process was launched to fill this gap.

## **3. Plans for future periods**

### **Trustees’ perspective on future direction**

The Trustees’ perspective on the future direction of the charity is focused on delivering the Strategic Plan for 2016-2018, outlined above. The Trustees believe that Women and Children First’s life-saving work will make a valuable contribution to the UN’s global Sustainable Development Goals, particularly:

- **Goal 3** – Promote healthy lives and wellbeing for all at all ages includes achieving universal access to sexual and reproductive health care, reducing global maternal death rates, and ending the AIDS epidemic by 2030.
- **Goal 5** – Achieve gender equality and empower all women and girls calls for the elimination of all forms of violence against women and girls, the end of all forms of gender-based discrimination, and the elimination of harmful practices such as child marriage and female genital mutilation (FGM).

### **How lessons learned influence future plans**

Lessons learned by both the Women and Children First team and implementing partners are applied on an ongoing basis to ensure optimum outcomes from the resources inputted.

Learning from programme management, implementation and monitoring is collated and included in reports prepared for Board meetings, so the whole organisation is aware of lessons learned which can then be drawn in strategic discussions.

### **Managed programmes, technical assistance and advocacy work**

Women and Children First will continue to support the ongoing country programmes described above and design new projects and market its Technical Assistance services in line with the strategies within its Strategic Plan. New programmes under development include: scaling up work to date in Bangladesh; pressure testing the women's group approach at scale in Sierra Leone to help inform its transformation into a national scaled-up programme; evaluating the effectiveness of the women's group approach on infant nutrition and complementary feeding practices in London; and a maternal and newborn health project in Oyam district, Uganda, linking women's groups to existing savings and loans groups. Others will be identified during 2017.

New programmes to be launched in 2017 will include provision of technical assistance on: a two-year extension of the programme with MaiKhanda Trust in Salima, Malawi, focussed on prevention of mother to child transmission of HIV and unintended pregnancies; and a three-year programme in Ethiopia, with Doctors for Africa CUAMM, focussed on maternal, perinatal and neonatal mortality and stillbirths.

The 2015 strategic planning analysis showed that advocacy work is likely to have most effect at national or district level in the countries where Women and Children First's international programmes are implemented. Work will therefore continue to build the capacity of local implementing partners to engage in grassroots, district and national level advocacy to increase the budget for, and improve the quality of, health services.

Women and Children First will also build its implementing partners' awareness of the need for a gender sensitive component to their work in the field, in line with evolving development policy and funding frameworks. This will ensure that their programmes are of better quality and more likely to contribute to women's empowerment.

### **Fundraising, publicity and communications**

In 2017 Women and Children First will be celebrating the 15<sup>th</sup> anniversary since it launched its first international programme and will promote this during the year in its fundraising and communications work. The anniversary will be marked with a celebratory fundraising event.

A BBC Radio 4 Appeal has been agreed at a date close to Mother's Day 2017, so communications work will actively draw the public's attention to this as well as the Mother's Day Appeal. A new "back to school" fundraising appeal will be tested in the autumn and the Christmas appeal will mark the end of 15 years of saving lives.

## **4. Public Benefit**

The Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Women and Children First works in poor and marginalised communities in developing countries, mainly in sub-Saharan Africa and South Asia, which have some of the highest rates of maternal and newborn mortality worldwide. According to the World Health Organisation

about 830 women die due to complications of pregnancy and childbirth each day - ninety-nine per cent of these deaths occur in developing countries. Forty-five per cent of the estimated 5.9 million deaths among children under five years of age were newborns. Approximately 70,000 adolescent girls die each year due to pregnancy-related causes.

Women and Children First's programmes are designed with local partners and key stakeholders to ensure government targets for reducing maternal and newborn mortality are achieved and the programmes reach those most in need. All its work aims to reduce maternal and newborn death and improve the health of women, newborns, other children and adolescents.

Direct beneficiaries include women of child-bearing age, girls, adolescents, pregnant women and their newborns. Indirect beneficiaries include family members (fathers, siblings), community members (village and religious leaders) and health care staff. Beneficiaries do not make any financial contribution to programme activities.

No one receives any private benefit from Women and Children First's work.

## **5. Financial review**

Total income for 2016 was £1,309,170 (2015 - £1,674,862). This drop in income reflects the timing of the receipt of grant payments from project funders. Expenditure on charitable activities rose by more than 15% to £1,396,021 (2015 - £1,202,925).

The restricted balance of £425,929 as at 31 December 2016 represents funds received from project funders before the year end in line with project cycle timetables and which will be spent on projects during 2017. (For further information on the policy regarding income recognition and resources expended see accounting policies notes 1.2 and 1.3.)

The unrestricted balance as at 31 December 2016 was £110,138. The £14,407 designated funds comprise earned income from Health Poverty Action for Technical Assistance in Burma which will be delivered in 2017 and 2018.

## **6. Principal funding sources**

Women and Children First received funding from a number of project funders, trusts and individuals which enable to charity to mount its overseas programmes and maintain its London office.

The charity is grateful to the following donors for their support and collaboration in 2016:

### ***Project Funders***

Big Lottery Fund

Comic Relief

The Positive Action for Children Fund

The UK Department for International Development

### ***Trusts***

Didymus CIO

Reuben Foundation

The Alan and Nesta Ferguson Charitable Trust

The Allan Charitable Trust

The Clark Charitable Trust  
The Coles Medlock Foundation  
The Cotton Trust  
The Ernest Kleinwort Charitable Trust  
The Fulmer Charitable Trust  
The K M Harbinson Charitable Trust  
The Laurie and Gillian Marsh Charitable Trust  
The Mageni Trust  
The Michael Cornish Charitable Trust  
The Persula Foundation  
The Souter Charitable Trust  
The Tula Trust Ltd

***Corporates***

Faber and Faber  
Murphy Surveys  
Stand 4Socks  
Storksak

***Individuals***

Guy and Margaret Beringer  
James and Jen Deacon  
Matthias Gropp  
Hazel Slavin  
Andy Young  
Other individual donors

## **7. Structure, Governance and Management**

Women and Children First (UK) was incorporated and registered as a company limited by guarantee (number 03914873) on 7 January 2000 and registered as a charity (number 1085096) on 21 February 2001. The governing instrument is the Memorandum and Articles of Association. All the members of the charitable company are Trustees and undertake to contribute to its assets in the event of it being wound up while still a member, such amount as may be required not exceeding £10.

One third of the Trustees retires by rotation each year, but may seek re-election at the AGM. There is no maximum number of Trustees. There are currently fourteen Trustees.

The Board of Trustees meets four times during the year and is responsible for policy decisions which are then implemented by the staff.

The Board has a Finance Committee and a Fundraising and Communications Committee, each of which meets prior to each Board meeting. The Programmes and Advocacy Committee meets three times a year to review new programming opportunities, plan new work and address any current technical issues.

The Trustees delegate day to day management of the charity to the Chief Executive whose scope of decision making powers are defined by the Trustees.

### **Trustee recruitment, induction and training**

Trustees are recruited through open advertising and professional networks and are appointed by existing Trustees who are the members of Women and Children First.

New Trustees are given an introduction to the organisation by the Chair and Chief Executive and a Trustee Induction Pack.

All Trustees are encouraged to attend relevant, affordable external Trustee training courses.

### **Related parties and co-operation with other organisations**

None of the Trustees receive remuneration or other benefit from their work as Trustees. Any connection between a Trustee or senior manager of the charity which may present a conflict of interests must be disclosed to the full Board of Trustees.

Women and Children First collaborates with colleagues at the UCL Institute for Global Health whose evidence based research and technical support is applied to Women and Children First's international programmes and its communications.

In addition to being a member of the Partnership for Maternal, Newborn and Child Health, Women and Children First is a member of the White Ribbon Alliance and the Action for Global Health UK Network and sits on the Steering Committee of the UK Network for Sexual & Reproductive Health and Rights.

## **8. Organisation Policies**

### **Reserves policy**

The Trustees have formulated a policy whereby the target range of free reserves held by Women and Children First should equate to approximately three to six months of unrestricted expenditure to provide assurance of being able to manage the organisation effectively should funding drop significantly in the short to medium term. Accordingly, the current target is to hold unrestricted reserves of between £45,000 and £90,000.

The policy and its implementation are under regular scrutiny at meetings of the Board of Trustees and the Finance sub-committee.

The unrestricted reserves available on 1 January 2017 stood at £95,731 (2016 - £65,777) which slightly surpassed the policy requirement. Funds over the reserves policy level will be invested in promoting the charity during 2017 with a view to increasing fundraising income.

All restricted reserves are held to cover specific project costs for which the funds were raised and are not available to apply for any other purpose.

### **Investment policy**

The Trustees have considered the most appropriate policy for investing funds. Funds are placed with a leading financial institution.

### **Risk management policy**

The Trustees have a risk management strategy which comprises:

- a quarterly review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that not generating sufficient unrestricted or budget-relieving income to cover core costs which cannot be charged to projects is the main financial risk for the charity. A second risk is the perceived reduction in funds available to UK NGOs to deliver development projects in the South.

A key element in the management of financial risk is a regular review of available liquid funds to pay salaries and settle debts as they fall due. The main strategies to address the risks are to continue to invest in fundraising and developing capacity to deliver Technical Assistance on women's groups to other organisations, and ongoing scanning of the latest policies and calls for proposals from funding organisations which will fund UK NGOS. These strategies may be affected by the national and global financial situation, including significant global migration, natural disasters and the unknown consequences of "Brexit" which could result in reduced potential for voluntary and statutory fundraising, and other NGOs or government bodies not having funds to contract Women and Children First to deliver Technical Assistance.

Attention has also been focused on non-financial risks arising from having a small staff team. This risk will be addressed in 2017 by recruiting additional staff for programmes management and communications.

#### **Pay policy for senior staff**

The Trustees consider the Chief Executive and the Director of Programmes and Technical Assistance to be senior staff.

The Chief Executive carries out periodic reviews of the rates of pay for similar roles in similar size charities to ensure that Women and Children First's pay for senior staff is competitive and advises the Trustees accordingly. The Trustees review all staff salaries annually and agree, subject to affordability, a cost of living increase in line with the government's inflation figures in November each year.

### **9. Trustees' responsibilities in relation to the financial statements**

The charity Trustees (who are also the directors of Women and Children First (UK) for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with



reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### **10. Statement as to disclosure to our auditors**

Each Trustee 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 auditors are aware of such information.

HW Fisher & Company was appointed as the charitable company's auditors at the Annual General Meeting held on 12 May 2016 and have expressed their willingness to continue in that capacity in so far as the Trustees are aware at the time of approving the Trustees' Annual Report:

By order of the Board of Trustees

A handwritten signature in black ink, appearing to read 'Carol Bradford', written in a cursive style.

Carol Bradford (Chair)  
11 May 2017

## **Independent Auditors' Report**

### **To the Members of Women and Children First (UK)**

We have audited the accounts of Women and Children First (UK) for the year ended 31 December 2016 set out on pages 18 to 28. These accounts have been prepared under the accounting policies set out on pages 21-23.

This report is made solely to the 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 company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of Trustees and auditor**

As explained more fully in the statement of Trustees' responsibilities set out on page 14 and 15, the Trustees, who are also the directors of Women and Children First (UK) for the purposes of company law are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the accounts**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the accounts, and of whether the accounting policies are appropriate to the Charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

#### **Opinion on accounts.**

In our opinion the accounts:

- give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice of the state of the Charity's affairs as at 31 December 2016 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Companies Act 2006.

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Report for the financial year for which the accounts are prepared is consistent with the accounts.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where 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 accounts 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.

*H W Fisher & Company*

**Julian Challis (Senior Statutory Auditor)  
for and on behalf of H W Fisher & Company**

Chartered Accountants  
Statutory Auditor  
Acre House  
11-15 William Road  
London  
NW1 3ER  
United Kingdom

Dated: *5/6/2017*

**Women and Children First (UK)**

**Statement of financial activities  
(incorporating an income and expenditure account)  
For the year ended 31 December 2016**

	Note	Restricted funds £	Unrestricted funds £	2016 Total £	2015 Total £
<b>Income from:</b>					
Donations and legacies	2	1,166,504	115,746	<b>1,282,250</b>	1,624,079
Charitable activities	3	-	26,458	<b>26,458</b>	50,146
Investments	4	-	462	<b>462</b>	637
<b>Total income</b>		<b><u>1,166,504</u></b>	<b><u>142,666</u></b>	<b><u>1,309,170</u></b>	<b><u>1,674,862</u></b>
<b>Expenditure on:</b>					
Raising funds	5	-	43,527	<b>43,527</b>	28,718
Charitable activities	6	1,265,609	86,885	<b>1,352,494</b>	1,174,207
<b>Total expenditure</b>		<b><u>1,265,609</u></b>	<b><u>130,412</u></b>	<b><u>1,396,021</u></b>	<b><u>1,202,925</u></b>
<b>Net income / (expenditure)</b>		(99,105)	12,254	<b>(86,851)</b>	471,937
<b>Transfers between funds</b>	14	500	(500)	-	-
<b>Net movement in funds</b>		(98,605)	11,754	<b>(86,851)</b>	471,937
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<u>524,534</u>	<u>98,384</u>	<u>622,918</u>	150,981
<b>Total funds carried forward</b>		<b><u>425,929</u></b>	<b><u>110,138</u></b>	<b><u>536,067</u></b>	<b><u>622,918</u></b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

## Women and Children First (UK)

### Balance Sheet

as at 31 December 2016

		2016		2015	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		4,487		2,725
<b>Current assets</b>					
Debtors	12		-	6,429	
Cash at bank and in hand		548,044		634,829	
		<u>548,044</u>		<u>641,258</u>	
<b>Creditors: amounts falling due in one year</b>	13	<u>(16,464)</u>		<u>(21,065)</u>	
<b>Net current assets/(liabilities)</b>			<u>531,580</u>		<u>620,193</u>
<b>Total assets less current liabilities</b>			<u>536,067</u>		<u>622,918</u>
<b>Income funds</b>					
Restricted funds	14		425,929		524,534
Unrestricted funds :					
Designated funds	14		14,407		32,607
Other charitable funds	14		<u>95,731</u>		<u>65,777</u>
<b>Total funds</b>			<u>536,067</u>		<u>622,918</u>

The accounts were approved by the Trustees on

11 May 2017

and signed on their behalf



Peter Clokey, Treasurer

Company Number : 03914873

## Women and Children First (UK)

### Cash Flow Statement

For the year ended 31 December 2016

		2016		2015	
	Note	£	£	£	£
<b>Cash flows from operating activities</b>					
Net cash provided by operating activities	16		<b>(80,517)</b>		485,017
<b>Cash flows from investing activities</b>					
Purchase of tangible fixed assets		<b>(6,730)</b>		-	
Proceeds on disposal of fixed assets		-		-	
Interest received		<b>462</b>		<b>637</b>	
<b>Net cash provided by/(used in) investing activities</b>			<b>(6,268)</b>		<b>637</b>
<b>Change in cash and cash equivalents in the reporting period</b>			<b>(86,785)</b>		<b>485,654</b>
<b>Cash and cash equivalents at beginning of year</b>			<b>634,829</b>		<b>149,175</b>
<b>Cash and cash equivalents at end of year</b>			<b>548,044</b>		<b>634,829</b>

## Women and Children First (UK)

### Notes to the financial statements

#### For the year ended 31 December 2016

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#### 1. Accounting policies

##### 1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006. The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

These accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. No restatement of comparatives was deemed necessary. Prior year comparisons have been reclassified where necessary to enable comparison with current year information.

These accounts for the year ended 31 December 2016 are the first accounts of Women and Children First (UK) prepared in accordance with FRS102, the Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

The accounts have been prepared on the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Incoming resources

Income comprises grants, donations and other income receivable during the year.

Investment income comprises dividends declared during the accounting period and interest receivable on listed investments.

##### 1.3 Resources expended

Expenditure is recognised on an accruals basis.

Costs of raising funds are those costs incurred in attracting voluntary income and include staff salaries, contractor costs, printing and publicity, website and event costs.

Charitable activities include costs associated with the management and running of programmes and the provision of technical assistance, for instance, staff salaries, telephone and communication costs, rent, contractor costs etc.

Support costs include central functions and shared overhead costs and have been apportioned to activity cost categories on the basis consistent with the use of resources.

Governance costs represent costs incurred by the charity in respect of management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

All apportionments are made on the basis of time spent on different activities by specific staff responsible for related tasks.

##### 1.4 Pensions

The charity contributes 10% of an employee's salary. The pension costs included in the financial statements are those incurred during the year.

##### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write down the cost of each asset on a straight line basis to its estimated residual value over its expected useful life, which in all cases is estimated at three years. Items of equipment are capitalised when the purchase price exceeds £500.

## Women and Children First (UK)

### Notes to the financial statements

For the year ended 31 December 2016

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1. **Accounting policies** (continued)
- 1.6 Accumulated funds**  
Restricted funds are subject to specific conditions set 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 accounts.  
Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.  
Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.
- 1.7 Going concern**  
At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.
- 1.8 Donated gifts, services, facilities**  
Donated professional services and facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of the economic benefit from the use of the item by the charity is probable and economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised so please refer to the Trustee's annual report for more information about their contribution.  
On receipt, donated goods, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.
- 1.9 Cash at bank**  
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
- 1.10 Financial instruments**  
The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.  
Financial instruments are recognised in the charity's balance sheet when the charity 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 less any trade discount offered 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. Prepayments are valued at the amount prepaid net of any trade discounts due.
- Basic financial liabilities**  
Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price allowing for any trade discounts due unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts 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.



## Women and Children First (UK)

### Notes to the financial statements

For the year ended 31 December 2016

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1. **Accounting policies** **(continued)**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. 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 charity's contractual obligations expire or are discharged or cancelled.

**Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees 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.

## Women and Children First (UK)

### Notes to the financial statements

For the year ended 31 December 2016

2.	<b>Donations and legacies</b>	<b>2016</b>	<b>2015</b>
	<b>Restricted donations</b>	<b>£</b>	<b>£</b>
	Big Lottery Fund - Organisational Development Grant for Financial Management	-	5,000
	Big Lottery Fund - Malawi	131,103	207,877
	Big Lottery Fund - Uganda	172,697	160,511
	Comic Relief Generating Ideas - Uganda	-	8,942
	Comic Relief - Ethiopia	327,130	180,159
	Comic Relief - Malawi	222,312	579,146
	Comic Relief - Malawi extension	-	5,000
	DFID GPAF - Bangladesh	83,081	76,845
	DFID GPAF - Malawi	67,900	80,918
	Positive Action for Children Fund - Malawi	109,034	128,526
	The C B & H H Taylor Charitable Trust - Bangladesh	-	500
	The Eleanor Rathbone Charitable Trust - Malawi	-	1,000
	The Evan Cornish Foundation - Bangladesh	-	4,000
	University College London - Audiovisual Training Materials	-	5,000
	The Coles Medlock Foundation - Audiovisual Training Material:	5,000	-
	The Cotton Trust - Malawi	1,350	-
	The Alan & Nesta Ferguson Charitable Trust - Malawi	9,000	-
	USAID - Malawi	37,897	44,052
	WHO - Community Mobilisation Module	-	3,618
		<b>1,166,504</b>	<b>1,491,094</b>
	<b>Unrestricted donations</b>	<b>£</b>	<b>£</b>
	Access 4	-	1,000
	Reuben Foundation	250	250
	The Allan Charitable Trust	500	-
	The Alan & Nesta Ferguson Charitable Trust	1,000	-
	The Charity of Stella Symons	-	300
	The Cotton Trust	150	-
	The Ernest Kleinwort Charitable Trust	50,000	50,000
	The Fulmer Charitable Trust	1,200	1,000
	The Laurie & Gillian Marsh Charitable Trust	500	250
	The Mishcon Family Trust	-	100
	The Persula Foundation	4,000	4,000
	The Rhododendron Trust	-	500
	The Roger Vere Foundation	-	500
	The Souter Charitable Trust	2,000	2,000
	The Tula Trust Ltd	2,000	-
	The K M Harbinson Charitable Trust	300	-
	The Clark Charitable Trust	1,000	-
	The Mageni Trust	200	-
	The Michael Cornish Charitable Trust	1,000	-
	Didymus CIO	2,500	-
	Charitable Trust donations	1,000	-
	Individual donors	45,035	69,265
	Corporate donations	3,111	3,820
		<b>115,746</b>	<b>132,985</b>

## Women and Children First (UK)

### Notes to the financial statements

#### For the year ended 31 December 2016

<b>3. Charitable activities</b>	<b>2016</b>	<b>2015</b>
	£	£
Health Poverty Action	3,448	43,740
World Health Organisation	-	5,096
The Welbodi Partnership	23,010	-
Other fees	-	1,310
	<b>26,458</b>	<b>50,146</b>

During 2016 the charity earned income from the provision of technical assistance to other NGOs on the 'women's groups approach'.

All income from charitable activities in 2016 was unrestricted.

<b>4. Investments</b>	<b>2016</b>	<b>2015</b>
	£	£
Interest receivable	462	637
	<b>462</b>	<b>637</b>

<b>5. Raising funds</b>	<b>2016</b>	<b>2015</b>
	£	£
Fundraising	8,811	8,837
Staff and contractor costs	34,716	19,881
	<b>43,527</b>	<b>28,718</b>

<b>6. Charitable activities</b>	<b>2016</b>	<b>2015</b>
	<b>Total costs</b>	<b>Total costs</b>
	£	£
<u>Managed programmes</u>		
Grants paid to overseas organisations	1,006,840	803,445
Other project costs	41,448	42,990
Consultants	31,645	80,052
Staff and contractor costs	190,808	194,996
Communications	17,575	14,995
Travel	10,628	18,003
<u>Technical assistance programmes</u>		
Consultants	-	8,384
Staff and contractor costs	14,697	1,040
Travel	7,027	-
	<b>1,320,668</b>	<b>1,163,905</b>
Share of support costs (see note 7)	25,619	5,696
Share of governance costs (see note 7)	6,207	4,606
	<b>1,352,494</b>	<b>1,174,207</b>

#### Analysis by fund

Unrestricted funds	86,885	57,401
Restricted funds	1,265,609	1,116,806
	<b>1,352,494</b>	<b>1,174,207</b>

## Women and Children First (UK)

### Notes to the financial statements

For the year ended 31 December 2016

7. Support costs	Support costs £	Governance costs £	2016 Total support £	2015 Total support £
Depreciation	4,968	-	4,968	3,405
Consultancy fees	13,571	-	13,571	1,080
Programme development	1,703	-	1,703	264
Administration costs	5,377	-	5,377	947
<b>Governance costs</b>				
Audit fees	-	4,817	4,817	3,900
Legal fees	-	13	13	13
Trustee meeting expenses	-	1,377	1,377	693
	<u>25,619</u>	<u>6,207</u>	<u>31,826</u>	<u>10,302</u>

Basis of allocation for support costs:

Support costs comprises costs which are not recoverable in accordance with agreements with funders in charitable activity. Consultant costs relate to specialist expertise for projects.

#### 8. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period. There were no reimbursed expenses to trustees (2015 : £0).

#### 9. Employees

The average monthly number of employees (full time equivalent) during the year was 3 (2015 : 3).

#### 10. Employment costs

	2016 £	2015 £
Salaries	165,554	153,064
Social security costs	17,266	16,134
Pension contributions	15,140	15,382
	<u>197,960</u>	<u>184,580</u>

The total amount of employee remuneration benefits received by the senior management team was £101,544 (2 employees). (2015 : £59,034, 1 employee).

There were no employees whose annual emolument was more than £60,000.

Pension contributions outstanding at the end of the year amounted to £1,080 (2015 : £0)

#### 11. Tangible fixed assets

Cost	Fixtures, fittings & equipment £
At 1 January 2016	29,655
Additions	6,730
<b>At 31 December 2016</b>	<u>36,385</u>
<b>Depreciation and impairment</b>	
At 1 January 2016	26,930
Depreciation charged in the year	4,968
<b>At 31 December 2016</b>	<u>31,898</u>
<b>Carrying amount</b>	
At 31 December 2015	2,725
<b>At 31 December 2016</b>	<u>4,487</u>

**Women and Children First (UK)**

**Notes to the financial statements**

**For the year ended 31 December 2016**

	2016	2015
	£	£
<b>12. Debtors</b>		
Prepayments and accrued income	-	6,429
	<u>-</u>	<u>6,429</u>
<b>13. Creditors: amounts falling due in one year</b>		
Trade creditors	9,730	9,361
Pensions, taxes & social security	2,734	3,521
Accruals and deferred income	4,000	8,183
	<u>16,464</u>	<u>21,065</u>

14. Restricted funds	Movement in funds				At 31 December 2016
	At 1 January 2016	Incoming resources £	Outgoing resources £	Transfers £	
Big Lottery Fund - Improving maternal and child health in Uganda	81,314	172,697	(245,961)	-	8,050
Big Lottery Fund - Improving maternal and newborn health in Nkhosakota District, Malawi	38,005	131,103	(125,505)	-	43,603
Comic Relief - Generating Ideas - Uganda	(453)	-	-	453	-
Comic Relief - Improving maternal and newborn health in Malga woreda, Southern Nations National People's Republic, Ethiopia	23,650	327,130	(186,409)	-	164,371
Comic Relief - Improving maternal and newborn health outcomes in Malawi's Ntchisi District	367,300	222,312	(365,894)	-	223,718
DFID GPAF - Improving maternal and newborn health in Bogra District, Bangladesh	(25,745)	83,081	(101,992)	-	(44,656)
DFID GPAF - Improving maternal and newborn health for mothers and newborns in Nkhosakota District, Malawi	538	67,900	(68,485)	47	-
The Alan & Nesta Ferguson Charitable Trust - Malawi	-	9,000	(9,000)	-	-
The Cotton Trust - Malawi	-	1,350	(1,350)	-	-
Evan Cornish Foundation - Bangladesh	4,000	-	(4,000)	-	-
University College London - Audiovisual training materials on women's groups	5,000	-	-	-	5,000
The Coles Medlock Foundation - Audiovisual training materials on women's groups	-	5,000	-	-	5,000
Positive Action for Children Fund - Addressing loss to follow up in Prevention of Mother to Child Transmission (of HIV) in the community and preventing unintended pregnancies in Salima District, Malawi	39,596	109,034	(115,509)	-	33,121
Adventist Health Services (USAID funding) - Malawi	(8,671)	37,897	(41,504)	-	(12,278)
<b>Total restricted funds</b>	<u>524,534</u>	<u>1,166,504</u>	<u>(1,265,609)</u>	<u>500</u>	<u>425,929</u>
<b>Unrestricted funds</b>					
Other charitable funds	65,777	142,666	(130,412)	17,700	95,731
Designated funds	32,607	-	-	(18,200)	14,407
<b>Total funds</b>	<u>622,918</u>	<u>1,309,170</u>	<u>(1,396,021)</u>	<u>-</u>	<u>536,067</u>

The purpose of all restricted funds is to improve the health and welfare of women and children in poor communities in the countries specified.

The designated funds comprise earned income from Health Poverty Action for technical assistance in Burma which will be delivered until the end of 2018.

**Women and Children First (UK)**

**Notes to the financial statements**

**For the year ended 31 December 2016**

<b>15. Analysis of net assets between funds</b>	Unrestricted funds £	Restricted funds £	<b>Total £</b>
Fund balances at 31 December 2016 are represented by:			
Tangible assets	2,033	2,454	<b>4,487</b>
Current assets	116,246	431,798	<b>548,044</b>
Creditors: amounts falling due in one year	(8,141)	(8,323)	<b>(16,464)</b>
	<u>110,138</u>	<u>425,929</u>	<u>536,067</u>

<b>16. Net cash provided by operating activities</b>	<b>2016 £</b>	<b>2015 £</b>
Surplus/(deficit) for the year	<b>(86,851)</b>	471,937
Adjustments for:		
Investment income recognised in profit or loss	<b>(462)</b>	(637)
Depreciation and impairment of tangible fixed assets	<b>4,968</b>	3,405
Movements in working capital:		
Decrease/(increase) in debtors	<b>6,429</b>	43,076
(Decrease)/increase in creditors	<b>(4,601)</b>	(32,764)
<b>Cash generated from operations</b>	<u><b>(80,517)</b></u>	<u>485,017</u>

**17. Related parties**

There were no related party transactions during the year.