



(A company limited by guarantee)

**Trustees' Report
and
Financial Statements**

Year ended 31 December 2017

**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

Sarah Blakemore

Deborah Botwood-Smith

Margaret Braddock

Carol Bradford (Chair)

Peter Clokey (Treasurer)

Patricia Croll (Vice-Chair)

Meera Dodhia

Roz Marsh

Audrey Prost

Laura Salisbury

Christopher Thorpe (appointed July 2017)

Jo Torode

Key management personnel

Ros Davies (Chief Executive Officer) – until 12/2017

Mikey Rosato (Chief Executive Officer) – from 01/2018

Registered office and operational address

Address 2.26 United House, North Road, London N7 9PD

Tel 020 7700 6309

Email info@womenandchildrenfirst.org.uk

Website 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 2017

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2017, 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 FRS102.

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 and adolescent health, wherever inequalities exist.

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, particularly poor and marginalised communities in developing countries. Key target groups are girls and women (aged 10 - 49 years), particularly those who are pregnant or new mothers and their newborns, and children under five years of age.

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

Community mobilisation through women's groups

The women's groups approach is recommended by the World Health Organisation (WHO)¹ 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 Plan², 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).³

¹ WHO, 2014

² WHO and UNICEF, 2014

³ WHO, 2016

Working in collaboration with the WHO, Women and Children first has developed a training course for partners to design, deliver and manage women's group programmes.

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

Health system strengthening

Women and Children First supports health system strengthening activities 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.

Policy and advocacy to create an enabling environment

Women and Children First delivers and supports advocacy to influence policy, practice and resource allocation to improve reproductive, maternal, newborn, child and adolescent health.

In 2016 Women and Children First launched a new three-year Strategic Plan to guide it in achieving its Mission to improve reproductive, maternal, newborn, child 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 2017 were, through grant managed programmes, to reach a total population of over 1,600,000 people living in rural communities with low access to services and facing the risk of high maternal and newborn mortality rates.

Through these programmes Women and Children First supported:

- a) 1,843 women's groups with a total of 54,596 registered members.
- b) Health service strengthening activities helping to build the capacity of 2,267 health workers.
- c) Advocacy activities to reach key decision-makers in all project districts with learning and lobbying for improved policy and resource allocation decision-making.

Monitoring data suggests that through these activities Women and Children First's potentially saved the lives of at least 100 women and 320 newborns in 2017. The data also

suggests that Women and Children First's programmes have also brought about considerable wider benefit to society including:

- 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 to design programmes and leverage funding to promote maternal and newborn survival, predominantly in rural settings with high mortality rates and low access to services.

In 2017 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 six active programmes:

Title	Budget	Funder	Project Dates
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 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 / Big Lottery Fund	2015 – 2019
Improving maternal, perinatal and newborn health and reducing mortality in Oyam District, Uganda	£792,823	Comic Relief / Big Lottery Fund / Vitol Foundation	2017 – 2020

These programmes have been delivered in three countries – Ethiopia, Malawi and Uganda – in collaboration with four partners – Amref Health Africa, the Family Guidance Association of Ethiopia, Doctors with Africa CUAMM and the MaiKhanda Trust. The total budget for these programmes is £4,001,865.

The programmes deliver a package of activities to improve mother and child 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 actions to address these problems. One programme, funded by Positive Action for Children Fund in Salima District, Malawi, had an additional focus on increasing Prevention-of-Mother-To-Child-Transmission of HIV (PMTCT) and the uptake of family planning, as key drivers of mother and child health. The package also includes support for local partners to strengthen maternal and newborn health service quality and accessibility and to advocate with decision-makers for improved policy and resource allocation.

To further increase the scale and impact of our work, in 2017 Women and Children First collaborated with its partners to develop eight new funding proposals for programmes in Bangladesh, Ethiopia, Sierra Leone, Uganda and the UK. To date one of these has been successful. "Improving maternal, perinatal and newborn health and reducing mortality in Oyam District, Uganda" a new three-year programme, commenced in October 2017, funded by a Comic Relief/Big Lottery Fund joint initiative and co-funded by the Vitol Foundation.

Achievements and performance

Women and Children First routinely collects 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 2017 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 good improvements in home hygiene, thermal care and breastfeeding practices for newborns.
- Care-seeking practices: The programmes have achieved moderate improvements in care-seeking by women during pregnancy, delivery and after birth.
- Quality and accessibility of services: The programmes have achieved excellent 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 succeeded in bringing about measureable changes to national health policies and allocation of resources. This is not surprising, due to the district level focus of these programmes and the funding contexts in the countries where we are working. However, qualitative evidence shows that community members and project teams have successfully lobbied for changes at district level including 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. To deliver this assistance, Women and Children First has a comprehensive training course, developed in collaboration with WHO, to build the capacity of partners to design, facilitate, supervise and manage the women's group approach.

Achievements and performance

Women and Children First made good progress in establishing the charity as the leading

expert in the women's group approach.

An organisation was contracted to develop a business, marketing and financial plan for Women and Children First's technical assistance offering. An intern was subsequently engaged to help further develop the targeted marketing plan and a number of potential opportunities were identified, which will be actively followed up in 2018.

During the last year Women and Children First provided training (including initial training to approximately 30 members of staff from partner organisations) and ongoing technical assistance to six 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 – 2017) 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.
- Technical assistance regarding MaiKhanda Trust's Project Extension of PMTCT project in Salima District, Malawi (2017 – 2019) for MaiKhanda Trust
- Improving maternal, perinatal and newborn health and reducing mortality in Goro Woreda, Ethiopia (2017 – 2020) for Doctors with Africa CUAMM. Under this programme, Women and Children First also provides the partner with technical assistance on monitoring, evaluation and learning.
- Promoting healthy nutrition in children of Bangladeshi origin in East London – Nurture Early for Optimal Nutrition (NEON) (2017 – 2018) for UCL

The total value of these contracts is approximately £368,649.

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.

To date, Women and Children First has used multiple models to deliver mainstreamed advocacy activities. In 2017, we engaged a consultant who worked with the Doctors with Africa CUAMM team, to develop a standardised bespoke model, particularly closely integrated with the women's group approach, for implementation in all future programmes. The model will be tested and refined in Ethiopia in 2018 and transferred and tested for replicability in Uganda.

Achievements and performance

Specific activities supported by Women and Children First during the year included a consultant supporting the project team and District Health Office in Oromia Region, Ethiopia, to build their capacity to use evidence to enhance decision-making. Furthermore, in 2017, guided by project data on community needs and service delivery gaps in relation to

maternal and newborn health, the charity supported the MaiKhanda team in Ntchisi, Malawi, hosted and attending a range of fora to lobby community and district decision makers for improvements in policy, practice and resource allocation.

An example of the success of our advocacy work is the effective utilisation of project data and learning to advocate for change in health facility protocols in Ntchisi, Malawi. Project monitoring data identified low uptake of antenatal care by pregnant women in their first trimester. Further investigation revealed that this was due to a lack of pregnancy testing kits, with women being turned away if they attended early in their pregnancy, as their pregnancy could not be confirmed by physical examination. These women subsequently did not return for a check-up until their pregnancy was visible, after the end of the first trimester. Using this data, the team tested a revised protocol, which involved ensuring that all women were registered during their first antenatal visit, booked in for a follow-up appointment before the end of their suspected first trimester and reminded to attend by community health workers. An evaluation of this revised protocol showed increased uptake of antenatal care by women in their first trimester and this evidence was shared with the District Health Management team, who supported its dissemination to all facilities in the district offering antenatal care services.

Strategy 4: Innovate and evaluate the women’s group approach

Women and Children First continues to evaluate the impact of the women’s group approach in all our programmes through operational research, rigorous monitoring and internal and external evaluations.

Specific innovations to the women’s group approach are currently being evaluated under six ongoing programmes and planned under two further programmes in our pipeline:

Project	Status	Innovations
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 Goro Woreda, Ethiopia	Ongoing	Impact of the women’s group approach including on stillbirths and perinatal deaths
Improving maternal, perinatal and newborn health and reducing mortality in Oyam District, Uganda	Ongoing	Impact of the women’s group approach, linked to existing solidarity groups, including on stillbirths and perinatal deaths

Promoting healthy nutrition in children of Bangladeshi origin in East	Ongoing	Impact of a refined women's group approach on infant nutrition and complementary feeding practices in an urban setting
Screening, referral and support for perinatal common mental disorders in adolescent mothers in rural Bangladesh	Proposal submitted	Impact of adolescent supporters in women's groups using a mobile app to screen and support pregnant adolescents in their community to successfully navigate life and the transition to motherhood.
Delivering Adolescent Sexual and reproductive Health Innovations for a New Generation (DASHING)	Proposal submitted	Impact of an adapted women's group approach on adolescent SRHR in four countries

In 2017 we also followed up on further potential opportunities to test innovations of the women's group approach, particularly on early child development, adolescent sexual and reproductive health and rights and low birthweight. We plan to submit proposals in 2018, to evaluate these innovations, if suitable funding opportunities arise.

Achievements and performance

Three programmes were completed in 2017. One of these, "Reaching out with contraceptive choice in Malawi" involved the delivery of an adapted women's group approach, focussing on family planning uptake. The evaluation found that women's groups focussing on family planning: a) were culturally acceptable and appropriate to communities in Malawi; and b) community members and other stakeholders perceived them to be effective at increasing uptake of family planning. Further research is warranted, but this project suggests that an innovated women's group approach holds potential as a method for driving changes in family planning behaviour.

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

In 2017 Women and Children First continued 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, major gifts and trust fundraising.

Women and Children First celebrated the 15th anniversary since it launched its first international programme and promoted this during the year in its fundraising and communications work. The anniversary was marked with a celebratory fundraising event.

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

Achievements and performance

Fundraising performance exceeded the 2017 target.

Source	Target	Income
Charitable trusts	£50,000	£59,900
Individual donations, including major gifts, appeals and events	£60,000	£61,044
Corporate donations	£5,000	£4,958
Total	£115,000	£125,902

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 early 2017. A lack of capacity in the programmes team was identified, but the recruitment for a part-time programmes manager to support the team was not successful. Instead, the workload was redistributed and decision taken to recruit a full-time programmes manager in 2018. At Board level, the need for a Trustee with expertise in “tech” was identified and after an open recruitment process, a new Trustee was co-opted onto the board.

3. Plans for future periods

Trustees’ perspective on future direction

The Trustees’ perspective on the future direction of the charity is focused on completing the Strategic Plan for 2016-2018, outlined above. In parallel, in 2018, the Trustee’s will engage with a wide range of advisors to drive development of Women’s and Children First’s next five-year strategy for 2019-2023. The Trustees believe that under this new strategy Women and Children First’s life-saving work will continue to 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. To support these activities new staff will be recruited and the programmes team restructured.

New programmes under development include: evaluating the effectiveness of the women’s group approach on malaria prevention in Nigeria; evaluating the effectiveness of the women’s group approach on adolescent sexual, reproductive and mental health and rights; and refining the women’s group approach to provide a low-cost and sustainable method of

user-centred design for adolescent health programmes. Others will be identified during 2018.

New programmes to be launched in 2018 include expanding the programme with Doctors with Africa CUAMM in Uganda, into two additional sub-counties in Oyam District, effectively doubling the number of beneficiaries reached.

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. The standardised mainstreamed model of advocacy discussed above will be used to underpin these activities.

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

Women and Children First plans to ensure it is compliant with new General Data Protection Regulations and diversify its fundraising activities in 2018. This will include developing a wider range of tailored publicity and communications materials, focussed on raising funds through seven potential channels: individual giving (one-off and regular donations, generated through regular and tailored appeals), community fundraising, major donors, trust fundraising, institutional donors, corporates relationships and earned income. One full-time fundraiser will be recruited and the existing team will be restructured, to assign specific fundraising responsibilities and allow staff to dedicate increased time to leveraging income through these channels.

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 during 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 in collaboration 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 2017 was £944,299 (2016 - £1,309,170). This drop in income reflects a reduction in the number of active grants, with five grants closing in 2016/2017 and only one new grant being secured over the same period. As a result, in parallel, expenditure on charitable activities dropped by almost 30% to £930,990 (2016 - £1,352,494).

The restricted balance of £371,959 as at 31 December 2017 represents funds received from project funders before the year end in line with project cycle timetables and which will be spent on projects during 2018. (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 2017 was £122,453.

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 2017:

Project Funders

Big Lottery Fund
Comic Relief
The Positive Action for Children Fund
The UK Department for International Development
Ernest Kleinwort Charitable Trust
Vitol Foundation

Trusts

The Constance Paterson Charitable Trust
The Cotton Trust
The Eleanor Rathbone Charitable Trust
The Ernest Kleinwort Charitable Trust
The Norton Rose Charitable Foundation
The Persula Foundation
The Rest Harrow Charitable Trust
The Roger Vere Foundation
The Rotary Club of Greenwich
The Souter Charitable Trust

Corporates

Alleyn's School

Baby Sitters of 1
Faber & Faber
Hypnobirthing Place
Obstetrics and Gynaecology Interview Course
Sainsbury's Nether Edge
Stand 4 Socks

Individuals

James Bend
Guy and Margaret Beringer
Deborah Botwood Smith
Robert Laslett and Carol Bradford
Balwant Singh
Mr and Mrs Thorpe
Andrew 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 and London School of Hygiene and Tropical Medicine 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 £110,138 (2016 - £95,731) which surpassed the policy requirement. The unrestricted reserves available on 31 December 2017 stood at £122,453 which surpassed the policy requirement. Funds over the reserves policy level will be invested in promoting the charity during 2018 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, ongoing scanning of the latest policies and calls for proposals from funding organisations which will fund UK NGOs and reduction in operating expenses where possible. 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 2018 by recruiting additional staff for programmes management and fundraising.

Pay policy for senior staff

The Trustees consider the Chief Executive 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 11 May 2017 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 cursive script that reads "Carol Bradford". The signature is written in black ink and is positioned above the printed name.

Carol Bradford (Chair)

14 June 2018

Independent Auditors' Report

Opinion

We have audited the accounts of Women and Children First (UK) (the 'charity') for the year ended 31 December 2017 which comprise the Statement of Financial Activities including Income & Expenditure, the Balance Sheet, the Statement of Cash Flows and notes to the accounts, 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2017 and of its incoming resources and application of resources for the period 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 accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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 accounts is not appropriate; or
- the trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the charity'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 accounts 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 accounts and our auditor's report thereon. Our opinion on the accounts 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 accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

Opinion on other matter 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 accounts are prepared is consistent with the accounts; 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 charity 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 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; or
- the company is not entitled to claim exemption from preparing a strategic report due to it being a member of an ineligible group.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees, who are also directors of the charitable company 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, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity'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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

A further description of our responsibilities for the audit of the accounts 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.

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 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 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.



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

27/6/2018

Women and Children First (UK)

**Statement of financial activities
(incorporating an income and expenditure account)
For the year ended 31 December 2017**

	Note	Restricted funds £	Unrestricted funds £	2017 Total £	2016 Total £
Income from:					
Voluntary income	2	744,746	125,902	870,648	1,282,250
Charitable activities	3	-	73,651	73,651	26,458
Investments	4	-	-	-	462
Total income		744,746	199,553	944,299	1,309,170
Expenditure on:					
Raising funds	5	315	54,649	54,964	43,527
Charitable activities	6	800,004	130,986	930,990	1,352,494
Total expenditure		800,319	185,635	985,954	1,396,021
Net income		(55,573)	13,918	(41,655)	(86,851)
Transfers between funds	14	1,603	(1,603)	-	-
Net income and net movement in funds		(53,970)	12,315	(41,655)	(86,851)
Reconciliation of funds:					
Total funds brought forward		425,929	110,138	536,067	622,918
Total funds carried forward		371,959	122,453	494,412	536,067

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

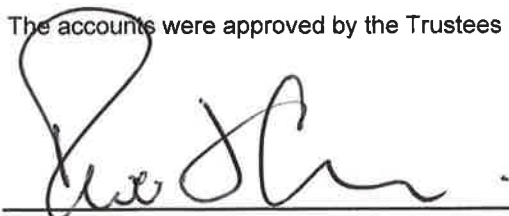
For the year ended 31 December 2017

		2017		2016	
	Note	£	£	£	£
Fixed assets					
Tangible assets	11		2,244		4,487
Current assets					
Debtors	12	134,110		-	
Cash at bank and in hand		<u>371,960</u>		<u>548,044</u>	
		506,070		548,044	
Creditors: amounts falling due in one year	13	<u>(13,902)</u>		<u>(16,464)</u>	
Net current assets/(liabilities)			<u>492,168</u>		<u>531,580</u>
Total assets less current liabilities			<u>494,412</u>		<u>536,067</u>
Income funds					
Restricted funds	14		371,959		425,929
Unrestricted funds :					
Designated funds	14		-		14,407
Other charitable funds	14		<u>122,453</u>		<u>95,731</u>
Total funds			<u>494,412</u>		<u>536,067</u>

The accounts were approved by the Trustees on

14 JUNE 2018

and signed on their behalf by



Peter Clokey, Treasurer

Company Number : 03914873

Women and Children First (UK)

Cash Flow Statement

For the year ended 31 December 2017

		2017		2016	
	Note	£	£	£	£
Cash flows from operating activities					
Net cash provided by operating activities	16		(176,084)		(80,517)
Cash flows from investing activities					
Purchase of tangible fixed assets		-		(6,730)	
Proceeds on disposal of fixed assets		-		-	
Interest received		-		462	
Net cash provided by/(used in) investing activities			<u>-</u>		<u>(6,268)</u>
Change in cash and cash equivalents in the reporting period			(176,084)		(86,785)
Cash and cash equivalents at beginning of year			<u>548,044</u>		<u>634,829</u>
Cash and cash equivalents at end of year			<u>371,960</u>		<u>548,044</u>

Women and Children First (UK)

Notes to the financial statements

For the year ended 31 December 2017

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.

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.

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.

Women and Children First (UK)

Notes to the financial statements

For the year ended 31 December 2017

1. Accounting policies

1.7 Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

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 the 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 2017

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 2017

2. Voluntary income	2017	2016
Restricted donations	£	£
Big Lottery Fund - Malawi	160,701	131,103
Big Lottery Fund - Uganda	36,644	172,697
Comic Relief - CUAMM - Uganda	113,246	-
Comic Relief - Ethiopia	147,698	327,130
Comic Relief - Malawi	21,218	222,312
DFID GPAF - Bangladesh	44,801	83,081
DFID GPAF - Malawi	3,353	67,900
Positive Action for Children Fund - Malawi	-	109,034
The Ernest Kleinwort Charitable Trust	25,000	-
The Coles Medlock Foundation - Audiovisual Training Materials	-	5,000
The Cotton Trust - Malawi	-	1,350
The Alan & Nesta Ferguson Charitable Trust - Malawi	-	9,000
USAID - Malawi	57,975	37,897
VITOL Foundation	134,110	-
	744,746	1,166,504
	2017	2016
Unrestricted donations	£	£
Reuben Foundation	-	250
The Allan Charitable Trust	-	500
The Alan & Nesta Ferguson Charitable Trust	-	1,000
The Constance Paterson Charitable Trust	1,500	-
The Cotton Trust	1,500	150
The Eleanor Rathbone Charitable Trust	2,000	-
The Ernest Kleinwort Charitable Trust	25,000	50,000
The Fulmer Charitable Trust	-	1,200
The Laurie & Gillian Marsh Charitable Trust	-	500
The Norton Rose Charitable Foundation	25,000	-
The Persula Foundation	2,000	4,000
The Rest Harrow Charitable Trust	100	-
The Roger Vere Foundation	600	-
The Rotary Club of Greenwich	200	-
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	61,044	45,035
Corporate donations	4,958	3,111
	125,902	115,746

Women and Children First (UK)

Notes to the financial statements

For the year ended 31 December 2017

3. Charitable activities	2017	2016
	£	£
Health Poverty Action	-	3,448
CUAMM Ethiopia	56,412	-
The Welbodi Partnership	8,132	23,010
PACF Malawi	9,107	-
	<u>73,651</u>	<u>26,458</u>

During 2017 the charity earned income from the provision of technical assistance to other NGO's on the 'women's groups approach'.

All income from charitable activities in 2017 was unrestricted.

4. Investments	2017	2016
	£	£
Interest receivable	-	462
	<u>-</u>	<u>462</u>

5. Raising funds	2017	2016
	£	£
Fundraising	11,644	8,811
Staff and contractor costs	43,320	34,716
	<u>54,964</u>	<u>43,527</u>

6. Charitable activities	2017	2016
	Total costs	Total costs
	£	£
<u>Managed programmes</u>		
Grants paid to overseas organisations	588,538	1,006,840
Other project costs	35,340	41,448
Consultants	49,180	31,645
Staff and contractor costs	150,970	190,808
Communications	11,115	17,575
Travel	7,132	10,628
<u>Technical assistance programmes</u>		
Other project costs	-	-
Consultants	-	-
Staff and contractor costs	42,225	14,697
Communications	-	-
Travel	2,698	7,027
	<u>887,198</u>	<u>1,320,668</u>
Share of support costs (see note 7)	38,352	25,619
Share of governance costs (see note 7)	5,440	6,207
	<u>930,990</u>	<u>1,352,494</u>

Analysis by fund

Unrestricted funds	130,986	86,885
Restricted funds	800,004	1,265,609
	<u>930,990</u>	<u>1,352,494</u>

Women and Children First (UK)

Notes to the financial statements

For the year ended 31 December 2017

Grants paid to overseas organisations

Improving maternal and child health

African Medical and Research Foundation 32,286

Improving maternal and newborn health

Family Guidance Association of Ethiopia 120,234

Maikhanda Trust 302,147

Prevention of mother to child transmission of HIV

Maikhanda Trust 54,438

Improving maternal, perinatal and newborn health

Medici Con L'Africa 79,433

588,538

7. Support costs

	Support costs £	Governance costs £	2017 Total support £	2016 Total support £
Depreciation	2,243		2,243	4,968
Consultancy fees	5,869		5,869	13,571
Programme development	634		634	1,703
Administration costs	29,606		29,606	5,377
<u>Governance costs</u>				
Audit fees		3,932	3,932	4,817
Legal fees		13	13	13
Trustee meeting expenses		1,495	1,495	1,377
	38,352	5,440	43,792	31,826

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 (2016 : £0).

9. Employees

The average monthly number of employees during the year was 4 (4 : 2016).

10. Employment costs

	2017 £	2016 £
Salaries	157,903	165,554
Social security costs	13,597	17,266
Pension contributions	14,709	15,140
	186,209	197,960

The total amount of employee remuneration benefits received by the senior management team was £111,913 (2016 : £101,544).

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

Pension contributions outstanding at the end of the year amounted to £898 (2016 : £1,080)

Women and Children First (UK)

Notes to the financial statements

For the year ended 31 December 2017

11. Tangible fixed assets	Fixtures, fittings & equipment £				
Cost					
At 1 January 2017		36,385			
Additions		0			
At 31 December 2017		36,385			
Depreciation and impairment					
At 1 January 2017		31,898			
Depreciation charged in the year		2,243			
At 31 December 2017		34,141			
Carrying amount					
At 31 December 2016		4,487			
At 31 December 2017		2,244			
12. Debtors	2017	2016			
	£	£			
Prepayments and accrued income	134,110	-			
	134,110	-			
13. Creditors: amounts falling due in one year	2017	2016			
	£	£			
Trade creditors	4,795	9,730			
Pensions, taxes & social security	4,827	2,734			
Accruals and deferred income	4,280	4,000			
	13,902	16,464			
14. Restricted funds	Movement in funds				
	At 1 January 2017	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2017
Big Lottery Fund - Improving maternal and child health in Uganda	8,050	36,644	(45,222)	528	-
Big Lottery Fund - Improving maternal and newborn health in Nkhotakota District, Malawi	43,603	160,701	(145,048)	-	59,256
Comic Relief - Improving maternal and newborn health in Malga woreda, Southern Nations National People's Republic, Ethiopia	164,371	147,698	(169,197)	-	142,872
Comic Relief - Improving maternal and newborn health outcomes in Malawi's Ntchisi District	223,718	21,218	(235,057)	-	9,879
DFID GPAF - Improving maternal and newborn health in Bogra District, Bangladesh	(44,656)	44,801	(145)	-	-
DFID GPAF - Improving maternal and newborn health for mothers and newborns in Nkhotakota District, Malawi	-	3,353	(3,353)	-	-
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)	-	-

Women and Children First (UK)

Notes to the financial statements

For the year ended 31 December 2017

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	33,121	-	(33,876)	755	-
USAID - Malawi	(12,278)	57,975	(46,017)	320	-
The Ernest Kleinwort Charitable Trust - Support for PACF project in Salima, Malawi	-	25,000	(25,000)	-	-
Comic Relief - CUAMM in Uganda - Improving maternal, perinatal and newborn health and reducing mortality in Oyam District, Uganda	-	113,246	(87,404)	-	25,842
VITOL Foundation	-	134,110	-	-	134,110
Total restricted funds	425,929	744,746	(800,319)	1,603	371,959
Unrestricted funds					
Other charitable funds	110,138	199,553	(185,635)	(1,603)	122,453
Total funds	536,067	944,299	(985,954)	-	494,412

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

15. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	31 December Total £
Fund balances at 31 December 2017 are represented by:			
Tangible assets	1,016	1,228	2,244
Current assets	132,310	373,760	506,070
Creditors: amounts falling due in one year	(10,873)	(3,029)	(13,902)
	<u>122,453</u>	<u>371,959</u>	<u>494,412</u>

16. Net cash provided by operating activities

	December 2017 £	December 2016 £
Surplus/(deficit) for the year	(175,765)	(86,851)
Adjustments for:		
Investment income recognised in profit or loss	-	(462)
Depreciation and impairment of tangible fixed assets	2,243	4,968
Movements in working capital:		
(Increase) in debtors	-	6,429
Increase in creditors	(2,562)	(4,601)
Cash generated from operations	(176,084)	(80,517)

17. Related parties

There were no related party transactions during the year.