



(A company limited by guarantee)

**Trustees' Report
and
Financial Statements**

Year ended 31 December 2018

**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:

Laura Bessell (Treasurer) (appointed November 2018)
Carol Bradford (Chair)
John Davis (appointed November 2018)
Meera Dodhia
Roz Marsh
Louise Morris (appointed March 2019)
Audrey Prost
Christopher Thorpe (Vice Chair)

Jaiprakash Agrawal (resigned 23 May 2019)
Sarah Blakemore (resigned June 2018)
Deborah Botwood-Smith (resigned 23 May 2019)
Margaret Braddock (resigned 23 May 2019)
Peter Clokey (resigned 23 May 2019)
Patricia Croll (Vice-Chair) (resigned June 2018)
Laura Salisbury (resigned March 2019)
Jo Torode (resigned September 2018)

Key management personnel

Mikey Rosato (Chief Executive Officer)

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

HW Fisher
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 2018

The Trustees are pleased to present their annual trustees report, which is also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes, together with the financial statements of Women and Children First (UK) for the year ended 31 December 2018.

The financial statements comply with 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 2018 were, through grant managed programmes, to reach a total population of over 850,000 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) 1,081 women's groups with a total of 56,954 registered members.
- b) Health service strengthening activities helping to build the capacity of 2,114 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 potentially saved the lives of at least 55 women and 175 newborns in 2018. 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 2018 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	Total Budget	Funder	Project Dates	Contribution to 2018 income
Improving maternal and newborn health in Nkhotakota District, Malawi	£499,681	Big Lottery Fund	2015 – 2018	£0
Improving maternal and newborn health in Malga woreda, Southern Nations National People's Republic, Ethiopia	£782,007	Comic Relief / Big Lottery Fund	2015 – 2019	£114,318
Improving maternal, perinatal and newborn health and reducing mortality in Oyam District, Uganda	£792,823	Comic Relief / Big Lottery Fund / Vitol Foundation	2017 – 2020	£235,813
Empowering women in Salima district Malawi to prevent HIV infection in newborns	£10,000	Mercury Phoenix Trust	2018 – 2019	£10,000
Building capacity to promote reproductive health	£30,000	Ernest Kleinwort Charitable Trust	2018 – 2019	£30,000
Training nurses to save the lives of women and babies in Ethiopia	£17,805	Coles Medlock Foundation / Peter Stebbings Memorial Trust	2018 – 2019	£17,805

These programmes have been delivered in three countries – Ethiopia, Malawi and Uganda –

in collaboration with three partners – the Family Guidance Association of Ethiopia, Doctors with Africa CUAMM and the MaiKhanda Trust. The total budget for these programmes is £2,074,511 and in 2018 the total contribution to our income was £407,936 (2017: £539,073). The drop in income was predominantly due to turn over of staff, with the new Grant Manager only being in post and able to support income generating activities by April 2018, and changes in donor priorities under the UN’s Sustainable Development Goals.

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. 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 2018 Women and Children First collaborated with its partners to submit new funding proposals for programmes in Bangladesh, Ethiopia, Malawi and Sierra Leone.

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 2018 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 measurable 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.

A full-time Technical Officer with prior experience of the women's group approach was recruited to continue development of a business, marketing and financial plan for Women and Children First's technical assistance offering. The Technical Officer also took the lead in collating learning on the women's group approach, refining training and other materials and identifying potential opportunities and actively following them up.

During the last year Women and Children First provided training and ongoing technical assistance to six partners for the following assignments:

- Reproductive health and rights for indigenous and marginalised women in Central America (2014 – 2018) 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 £227,327 and in 2018 the total contribution to our income was £58,518 (2017: £131,626). The drop in income was predominantly due to turn over of staff, with the new Technical Officer only being in post and able to support income generating activities by July 2018.

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 2018, we engaged a consultant who worked with the Doctors with Africa CUAMM team, to refine a standardised bespoke model, particularly closely integrated with the women's group approach, for implementation in all future programmes. The model has been tested and refined in Ethiopia and transferred and is being tested for replicability in Uganda in 2018.

Achievements and performance

Specific activities supported by Women and Children First during the year included a

consultant supporting the project team in Oromia Region, Ethiopia and Oyam District, Uganda, to build their capacity to use evidence to enhance decision-making.

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

Women and Children First continues to evaluate the impact of its programmes through operational research, rigorous monitoring and internal and external evaluations.

Specific innovations are being developed and tested in four streams:

1. Applications of the women’s group approach to new drivers of maternal, child and adolescent health;
2. Applications of the women’s group approach in new settings;
3. New mechanism for scaling women's groups;
4. New innovations for delivery through women’s group platforms.

Innovations in these streams are currently being evaluated under six ongoing programmes and planned under four 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	Stream 1: Impact of a refined women’s group approach on prevention of mother-to-child transmission of HIV and unintended pregnancies
Improving maternal, perinatal and newborn health and reducing mortality in Goro Woreda, Ethiopia	Ongoing	Stream 1: Impact of the women’s group approach including on stillbirths and perinatal deaths
Community Management of At-Risk Mothers & Infants <6 months (cMAMI): Stronger evidence toward future scale-up via a cluster RCT in Ethiopia	Proposal submitted	Stream 1: Impact of a refined women’s group approach on infant growth.
Promoting healthy nutrition in children of Bangladeshi origin in East	Ongoing	Stream 1 and 2: Impact of a refined women’s group approach on infant nutrition and complementary feeding practices in an urban setting
Improving maternal, perinatal and newborn health and reducing mortality in Oyam District, Uganda	Ongoing	Stream 1 and 3: Impact of the women’s group approach, linked to existing solidarity groups, including on stillbirths and perinatal deaths
Improving maternal and neonatal health outcomes for women and newborn babies in Sierra Leone through community engagement and health systems strengthening.	Ongoing	Stream 2: Impact of the women’s group approach in an urban setting
Provision of technical advice on women’s groups to improve SRHR	Ongoing	Stream 2: Feasibility of the women’s group approach in

in Burma		humanitarian settings
Radio-facilitated participatory learning and action in Sierra Leone: a scalable model for activating communities to reduce maternal and neonatal mortality	Proposal submitted	Stream 3: Impact of women's groups facilitated through interactive radio programmes on maternal and neonatal mortality.
Personalised immunization wall calendars – an analogue innovation to raise awareness of vaccination services and 'nudge' care-giver seeking in Ethiopia.	Proposal submitted	Stream 4: Impact of wall calendars, personalised by women's group members, on immunization uptake.
MyCal: Personalised calendars to promote maternal, newborn and child health in Freetown, Sierra Leone	Proposal submitted	Stream 4: Impact of wall calendars, personalised by women's group members, on antenatal, delivery, postnatal and infant health care-seeking.

In 2018 we also followed up on further potential opportunities to test innovations, particularly applications of the women's group approach to improve early child development, reduce accidental child injuries and strengthen adolescent sexual and reproductive health and rights. We plan to submit proposals in 2019, to evaluate these innovations and others, if suitable funding opportunities arise.

Achievements and performance

Five programmes were completed in 2018. One of these, "Provision of technical advice on women's groups to improve SRHR in Burma" involved support for delivery of the women's group approach in internally displaced people (IDP) camps in Kachin State. Findings from the evaluation suggest that women's groups may be feasible in similar IDP settings. In particular, a high proportion of pregnant women and adolescents were able to attend meetings and groups were able to successfully and creatively mobilise the resources they needed to implement their solutions.

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

In 2018 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), community fundraising, trust fundraising, and building relationships with a small number of corporates. We delivered three campaigns - Mother's Day, Autumn and Christmas – supported fundraisers at swimming and running events, submitted 41 trust and foundation applications and supported existing and engaged new corporate partners.

Alongside these fundraising activities, we implemented a one-year initiative to develop a new and more diversified fundraising strategy for 2019 onwards. This included: collating learning from past successes and failures; exploring new fundraising streams; trialling new fundraising approaches; and cultivating new opportunities. A full-time Fundraising and Communications Manager and part-time Fundraising and Communications Officer were recruited in 2019 to lead on fundraising and strategy development.

Achievements and performance

Fundraising performance did not meet 2018 targets, which was not unexpected. The new Fundraising and Communications Manager did not join until March 2018. Furthermore, one

trust which has regularly given in the past reduced their donation and another trust delaying their donation to 2019, pending changes in their constitution and financial year. Our campaigns also took place in a context of falling public capacity to give and trust in charities.

Source	Target	Income
Charitable trusts	£45,000	£22,200
Individual donations, including major gifts, appeals and events	£75,000	£59,629
Corporate donations	£5,000	£17,727
Total	£125,000	£99,556

A strong platform is now in place, with a range of opportunities across a wider range of income streams and is expected to deliver fundraising income that will achieve 2019 targets.

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

The organisation was restructured to provide a platform for successful delivery of Women and Children First’s new 2019-2021 strategy. Recruitment was undertaken for five posts, including three new roles. All posts were advertised externally and new staff were inducted and provided with necessary training:

- CEO – the Director of Programmes was promoted to the role of CEO.
- Grants Manager – an external candidate was recruited for this role.
- Technical Officer – an external candidate was recruited for this new role. This new recruit is responsible for developing, marketing and managing Women and Children First’s women’s group approach technical assistance service.
- Fundraising and Communications Manager – an external candidate was recruited for this new role. This new recruit is responsible for developing and delivering Women and Children First’s fundraising and communications strategy, in line with relevant policies and regulation, to grow unrestricted income through opportunities and audiences including, but not limited to, individual donors, major gifts, corporate donors and trusts and foundations.
- Fundraising and Communications Officer – the Administrator was promoted to this new role. This new recruit is responsible for supporting the delivery of Women and Children First’s Fundraising and Communications Strategies, in line with relevant policies and regulation, to grow unrestricted income through opportunities and audiences including individuals, fundraisers, major gifts and corporate donors.

At board level, three trustees resigned. A review identified the need for additional capacity in financial management (to mediate the planned resignation of the Treasurer in 2019) and organisational development. As a result, two new Trustees with capacities in these areas were recruited onto the board.

3. Plans for future periods

Trustees’ perspective on future direction

In 2018, the Trustees focused on completing the Strategic Plan for 2016-2018, outlined above, and in parallel engaged with a wide range of advisors to drive development of Women and Children First’s next three-year strategy. The strategy seeks to contribute to a world where all women, children and young people can survive and thrive.

Between 2019 and 2021, Women and Children First will support 10,000 local communities to come up with answers that can save the lives of 10,000 women, children and young girls and enable 1,000,000 more to choose their futures.

Women and Children First Strategy 2019-2021

To achieve this, we will build on our past achievements and evolve the organisation for the future. **First, we will transform the organisation.** We will build a strong, engaged and active team of staff, trustees, ambassadors and friends. These individuals will be supported by appropriate and effective team structures, rigorous organisational policies, and streamlined and efficient processes. **Second, we will expand our portfolio.** We will grow our toolbox of effective community support tools, by designing new innovations to address additional global challenges and reach beneficiaries in new settings and designing alternative mechanisms to reach larger scale. **Third, we will amplify our impact.** We will collate learning generated through rigorous monitoring and evaluation of our projects, broaden our implementing partnerships and promote adoption to ensure our existing effective tools are implemented at scale. **Fourth, we will grow our income.** We will pursue multiple, diverse income streams to generate unrestricted and restricted income from individuals and organisations, that enables us to transform the organisation, expand our portfolio, amplify our impact and deliver our programmes.

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 2018 was £566,010 (2017 - £944,299). In parallel, expenditure on charitable activities dropped by 33% to £627,157 (2017 - £930,990). This drop in income and expenditure has been driven by a range of challenges. Key to mediating these has been development and positioning of the charity to deliver its new strategy in 2019 – 2021:

1. Reduction in the number of active grants and contracts – mediated by identification of a broader group of potential donors, development and submission of over 60 grant proposals in 2018 and follow-up of multiple consultancy opportunities.
2. Turnover of team members – mediated by restructuring and recruitment of a full staff team by July 2018;
3. Internal changes at trusts that have donated regularly in the past – mediated by discussions with these trusts to explore how best to meet their new requirements and identification and research of new potential trust and foundation opportunities.
4. Falling public capacity to give and trust in charities – mediated by development of new communications strategy and website, new donor journey and identification and research of new potential donors.
5. Changes in donor priorities under the UN's Sustainable Development Goals – mediated by expansion of focus to more explicitly women, children and adolescents across the lifecycle, collation of evidence on existing approaches and development of new innovations and identification of a broader group of potential donors.

The restricted balance of £288,638 as at 31 December 2018 represents funds received from project funders before the year end in line with project cycle timetables and which will be spent on projects during 2019. (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 2018 was £82,873.

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 2018:

Project Funders

Comic Relief
The Coles Medlock Foundation
The Ernest Kleinwort Charitable Trust
The Mercury Phoenix Trust
The Peter Stebbings Memorial Trust
The Positive Action for Children Fund
Vitol Foundation

Trusts

The Ernest Ingham Charitable Trust
The Ernest Kleinwort Charitable Trust
The Fulmer Charitable Trust
The Gemma and Chris McGough Charitable Trust
The JD Cowen Charitable Trust
The Joffe Charitable Trust
The Mageni Trust
The Persula Foundation
The Roger Vere Foundation
The Souter Charitable Trust
The Tula Trust

Corporates

Faber and Faber
Stand 4 Socks Ltd
The Hypnobirthing Midwife
The Hypnobirthing Place

Individuals

Peter and Sue Clokey
Nina and Doug Smit
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, which were updated on 1 October 2018. 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.

On 1 October 2018 the board adopted new Articles of Association by special resolution. Rules regarding retirement of Trustees were changed so that all Trustees who have been in office for more than three years must retire. Trustees who have been in office for fewer than six years since their original appointment may seek re-election at the AGM. Trustees who have been in office for more than six years since their original appointment shall not be eligible for reappointment. There is no maximum number of Trustees. Prior to October 2018 the Articles stated that one third of the Trustees retired by rotation each year, but could seek re-election at the AGM. There was no maximum number of Trustees. There are currently 8 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 throughout the year 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 in liquid form, making them available for use when the charity needs to draw upon them.

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 2018 stood at £87,945 (2017 - £110,138) which met the policy requirement. The unrestricted reserves available on 31 December 2018 stood at £82,873 which met the policy requirement. Funds over the reserves policy level will be invested in promoting the charity during 2019 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.

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: a) expand the organisation's 'toolbox' of effective approaches for engaging communities in improving maternal, child and adolescent health and wellbeing; b) lobby for organisations to scale-up these approaches and develop capacity to deliver Technical Assistance where needed; c) continue to invest in fundraising to diversify income streams from donors which will fund UK NGOS; and d) reduce 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.

Pay policy for senior staff

The Trustees consider the Chief Executive to be senior staff.

The Finance Committee carry 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 Board accordingly. The Board 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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. 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 operation.

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 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.

11. Appointment of auditors

In accordance with the charitable company's articles, a resolution proposing that HW Fisher be reappointed as auditor of the company will be put at a General Meeting.

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)

19 sept 2019

Independent Auditors' Report

Opinion

We have audited the financial statements of Women and Children First (UK) (the 'charity') for the year ended 31 December 2018 which comprise the Statement of Financial Activities including Income & Expenditure, the Balance Sheet, the Cash Flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2018 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty relating to going concern

We draw attention to note 1.8 to the financial statements, which indicates the possibility of a shortfall of unrestricted funds in the latter part of the forthcoming financial year. The trustees continue to seek new sources of unrestricted income and have also considered possible cost saving measures that could be put in to place if required. However, these conditions indicate a material uncertainty over the charity's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or

apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the 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 financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the 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 financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance

with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:
<http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditors' report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Julian Challis (Senior Statutory Auditor)

for and on behalf of HW Fisher
Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
NW1 3ER

24/9/2019

Women and Children First (UK)

Statement of financial activities
(incorporating an income and expenditure account)
For the year ended 31 December 2018

	Note	Unrestricted funds £	Restricted funds £	2018 Total £	Unrestricted funds £	Restricted funds £	2017 Total as restated £
Income from:							
Voluntary income	2	99,556	441,664	541,220	125,902	801,158	927,060
Charitable activities	3	24,790	-	24,790	17,239	-	17,239
Total income		124,346	441,664	566,010	143,141	801,158	944,299
Expenditure on:							
Raising funds	4	60,389	1,365	61,754	54,649	315	54,964
Charitable activities	5	69,289	557,868	627,157	109,082	821,908	930,990
Total expenditure		129,678	559,233	688,911	163,731	822,223	985,954
Net income		(5,332)	(117,569)	(122,901)	(20,590)	(21,065)	(41,655)
Transfers between funds	13	260	(260)	-	(1,603)	1,603	-
Net income and net movement in funds		(5,072)	(117,829)	(122,901)	(22,193)	(19,462)	(41,655)
Reconciliation of funds:							
Fund balances at 1 January 2018							
As originally reported		122,453	371,959	494,412	110,138	425,929	536,067
Prior year adjustment	17	(34,508)	34,508	0			
As restated		87,945	406,467	494,412	110,138	425,929	536,067
Total funds carried forward		82,873	288,638	371,511	87,945	406,467	494,412

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 2018

	Note	£	2018 £	£	2017 as restated £
Fixed assets					
Tangible assets	10		2,880		2,244
Current assets					
Debtors	11	102,743		134,110	
Cash at bank and in hand		<u>340,873</u>		<u>371,960</u>	
		443,616		506,070	
Creditors: amounts falling due in one year	12	<u>(74,985)</u>		<u>(13,902)</u>	
Net current assets/(liabilities)			<u>368,631</u>		<u>492,168</u>
Total assets less current liabilities			<u>371,511</u>		<u>494,412</u>
Income funds					
Restricted funds	13		288,638		406,467
Unrestricted funds :					
Other charitable funds	13		<u>82,873</u>		<u>87,945</u>
Total funds			<u>371,511</u>		<u>494,412</u>

The accounts were approved by the Trustees on *19 September* and signed on their behalf by



Laura Bessell, Treasurer

Company Number : 03914873

Women and Children First (UK)

Cash Flow Statement

For the year ended 31 December 2018

		2018	2017
	Note	£	£
Cash flows from operating activities			
Net cash provided by operating activities	15	(26,767)	(176,084)
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,320)	-
Change in cash and cash equivalents in the reporting period		(31,087)	(176,084)
Cash and cash equivalents at beginning of year		371,960	548,044
Cash and cash equivalents at end of year		340,873	371,960

Women and Children First (UK)

Notes to the financial statements

For the year ended 31 December 2018

1. Accounting policies

1.1 Legal and administrative details

Women and Children First UK is a Private Limited company by guarantee without share capital use of 'Limited' exemption.

Charity Number: 1085096

Company Number: 03914873

Registered office: 2.26 United House, North Road, London N7 9PD

1.2 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) (as amended for accounting periods commencing from 1 January 2016) - (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.

1.3 Incoming resources

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

1.4 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.

1.5 Pensions

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

1.6 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.

1.7 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.

Women and Children First (UK)

Notes to the financial statements

For the year ended 31 December 2018

1. Accounting policies

1.8 Going concern

Notwithstanding that the charity has a positive unrestricted fund balance, the charity's ability to continue as a going concern is dependent on its ability to attract new funding. The nature of the charity's income is such that new sources of funding may not be known or confirmed significantly in advance of receipt. Although, at the time of the approval of these financial statements, the trustees cannot be certain that sufficient funding will be received, they are confident that they will obtain funding sufficient to support the charity's current level of activity for at least one further year. The trustees have also given thought to overhead and management cost saving measures that could be put in to place should the need arise. On this basis, the trustees are confident that the charity will have adequate resources to continue in operational existence for the foreseeable future and have continued to adopt the going concern basis in preparing the financial statements.

1.9 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.

1.10 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.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 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 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.

1.12 Critical accounting estimates

The trustees are satisfied that there are no material estimates or judgements in the financial statements.

Women and Children First (UK)

Notes to the financial statements

For the year ended 31 December 2018

2. Voluntary income	2018	2017
		as restated
Restricted donations	£	£
Big Lottery Fund - Nkhotakota, Malawi	-	160,701
Big Lottery Fund - Gulu, Uganda	-	36,644
Comic Relief/Big Lottery Fund - Oyam, Uganda	196,668	113,246
Comic Relief - Malga, Ethiopia	114,318	147,698
Comic Relief/Big Lottery Fund - Goro, Ethiopia	33,728	56,412
Comic Relief - Ntchisi, Malawi	-	21,218
DFID - Bogra, Bangladesh	-	44,801
DFID - Nkhotakota, Malawi	-	3,353
The Ernest Kleinwort Charitable Trust - Malawi	30,000	25,000
The Coles Medlock Foundation - Malga, Ethiopia	5,935	-
The Mercury Phoenix Trust - Salima, Malawi	10,000	-
The Peter Stebbings Memorial Trust - Malga, Ethiopia	11,870	-
USAID - Malawi	-	57,975
Vitol Foundation - Oyam, Uganda	39,145	134,110
	441,664	801,158
	2018	2017
	£	£
Unrestricted donations		
The Constance Paterson Charitable Trust	-	1,500
The Cotton Trust	-	1,500
The Eleanor Rathbone Charitable Trust	-	2,000
The Ernest Ingham Charitable Trust	500	-
The Ernest Kleinwort Charitable Trust	10,000	25,000
The Fulmer Charitable Trust	1,000	-
The Gemma & Chris McGough Charitable Trust	500	-
The J D Cowen Charitable Trust	50	-
The Joffe Charitable Trust	2,500	-
The Mageni Trust	750	-
The Norton Rose Charitable Foundation	-	25,000
The Persula Foundation	2,500	2,000
The Rest Harrow Charitable Trust	-	100
The Roger Vere Foundation	400	600
The Rotary Club of Greenwich	-	200
The Souter Charitable Trust	2,000	2,000
The Tula Trust Ltd	2,000	-
Nina and Doug Smit	7,712	-
Peter and Sue Clokey	5,000	-
Individual donors	46,917	61,044
Corporate donations	17,727	4,958
	99,556	125,902
	541,220	927,060

Women and Children First (UK)

Notes to the financial statements

For the year ended 31 December 2018

3. Charitable activities	2018	2017 as restated
	£	£
Health Poverty Action - Latin America	2,275	-
Health Poverty Action - Myanmar	3,660	-
Doctors With Africa CUAMM - Ethiopia	-	-
The Welbodi Partnership - Sierra Leone	1,852	8,132
The Maikhanda Trust - Malawi	9,107	9,107
University College London - UK	7,896	-
	<u>24,790</u>	<u>17,239</u>

During 2018 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 2018 and 2017 was unrestricted.

4. Raising funds	2018	2017
	£	£
Fundraising	9,607	11,644
Staff and contractor costs	52,147	43,320
	<u>61,754</u>	<u>54,964</u>

5. Charitable activities	2018 Total costs	2017 Total costs as restated
	£	£
<u>Managed programmes</u>		
Grants paid to overseas organisations:	392,563	588,538
Other project costs	15,830	35,340
Consultants	33,234	49,180
Staff and contractor costs	136,801	171,145
Communications	4,858	11,115
Travel	9,765	8,861
<u>Technical assistance programmes</u>		
Staff and contractor costs	4,722	22,050
Travel	1,262	969
	<u>599,035</u>	<u>887,198</u>
Share of support costs (see note 6)	22,405	38,352
Share of governance costs (see note 6)	5,717	5,440
	<u>627,157</u>	<u>930,990</u>

Analysis by fund

Unrestricted funds	69,289	109,082
Restricted funds	557,868	821,908
	<u>627,157</u>	<u>930,990</u>

Women and Children First (UK)

Notes to the financial statements

For the year ended 31 December 2018

Grants paid to overseas organisations

	2018	2017
	£	£
Family Guidance Association of Ethiopia	143,693	120,233
Maikhanda Trust	80,087	356,586
Doctors with Africa CUAMM	168,783	79,433
Amref Health Africa	-	32,286
	<u>392,563</u>	<u>588,538</u>

6. Support costs

	Support costs	Governance costs	2018 Total support	Support costs	Governance costs	2017 Total support
	£	£	£	£	£	£
Depreciation	3,684		3,684	2,243		2,243
Consultancy fees	5,820		5,820	5,869		5,869
Programme development	1,506		1,506	634		634
Administration costs	11,395		11,395	29,606		29,606
<u>Governance costs</u>						
Audit fees		3,374	3,374		3,932	3,932
Legal fees		13	13		13	13
Trustee recruitment		764	764		-	-
Trustee meeting expenses		1,566	1,566		1,495	1,495
	<u>22,405</u>	<u>5,717</u>	<u>28,122</u>	<u>38,352</u>	<u>5,440</u>	<u>43,792</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.

7. 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 (2017 : £0).

8. Employees

The average monthly number of employees (full time equivalent) during the year was 4 (4 : 2017).

9. Employment costs

	2018	2017
	£	£
Salaries	156,346	157,903
Social security costs	13,231	13,597
Pension contributions	12,486	14,709
	<u>182,063</u>	<u>186,209</u>

The total amount of employee remuneration benefits received by the senior management team was £73,127 (2017 : £111,913).

	2018	2017
Number of employees in the year receiving emoluments over £60,000:		
£60,000 - £60,999	-	1
£70,000 - £70,999	1	-

Pension contributions outstanding at the end of the year amounted to £0 (2017 : £898)

10. Tangible fixed assets

	Fixtures, fittings & equipment
	£
Cost	
At 1 January 2018	36,385
Additions	4,320
At 31 December 2018	<u>40,705</u>
Depreciation and impairment	
At 1 January 2018	34,141
Depreciation charged in the year	3,684
At 31 December 2018	<u>37,825</u>
Carrying amount	
At 31 December 2018	<u>2,880</u>
At 31 December 2017	2,244

Women and Children First (UK)

Notes to the financial statements

For the year ended 31 December 2018

11. Debtors	2018	2017
	£	£
Prepayments and accrued income	88,439	134,110
Debtors	14,304	-
	102,743	134,110

12. Creditors: amounts falling due in one year	2018	2017
	£	£
Trade creditors	1,015	4,795
Pensions, taxes & social security	4,691	4,827
Accruals and deferred income	69,279	4,280
	74,985	13,902

13. Restricted funds	Movement in funds				At 31 December 2018
	At 1 January 2018	Incoming resources £	Outgoing resources £	Transfers £	
Comic Relief/Big Lottery Fund - Goro, Ethiopia	34,508	33,728	(35,329)	-	32,907
Big Lottery Fund - Nkhotakota, Malawi	59,256	-	(60,931)	1,675	-
Comic Relief - Malga, Ethiopia	142,872	114,318	(178,972)	-	78,218
Comic Relief - Ntchisi, Malawi	9,879	-	(7,944)	(1,935)	-
The Mercury Phoenix Trust - Salima, Malawi	-	10,000	(10,000)	-	-
The Coles Medlock Foundation - Malga, Ethiopia	-	5,935	(5,935)	-	-
The Ernest Kleinwort Charitable Trust - Malawi	-	30,000	(30,000)	-	-
The Peter Stebbings Memorial Trust - Malga, Ethiopia	-	11,870	(11,870)	-	-
Comic Relief/Big Lottery Fund - Oyam, Uganda	25,842	196,668	(174,805)	-	47,705
Vitol Foundation - Oyam, Uganda	134,110	39,145	(43,447)	-	129,808
Total restricted funds	406,467	441,664	(559,233)	(260)	288,638
Unrestricted funds					
Other charitable funds	87,945	124,346	(129,678)	260	82,873
Total funds	494,412	566,010	(688,911)	-	371,511

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

Transfers of funds

Action in relation to fund balances at the end of grants are explicitly agreed with donors. In relation to unspent funds, some donors require them to be returned while others allow for them to be re-budgeted to cover additional activities and/or core costs. In relation to overspent funds, most donors would not provide additional funds, unless there were significant extenuating circumstances, and would require the shortfall to be covered by the charity from unrestricted reserves or by leveraging matched funding.

Comparatives for movement in funds

Restricted funds	Movement in funds				At 31 December 2017 restated
	At 1 January 2017	Incoming resources £	Outgoing resources £	Transfers £	
Comic Relief/Big Lottery Fund - Goro, Ethiopia	-	56,412	(21,904)	-	34,508
Big Lottery Fund - Uganda	8,050	36,644	(45,222)	528	-
Big Lottery Fund - Nkhotakota, Malawi	43,603	160,701	(145,048)	-	59,256
Comic Relief - Malga, Ethiopia	164,371	147,698	(169,197)	-	142,872
Comic Relief - Ntchisi, Malawi	223,718	21,218	(235,057)	-	9,879
DFID GPAF - Bogra District, Bangladesh	(44,656)	44,801	(145)	-	-
DFID GPAF - Nkhotakota District, Malawi	-	3,353	(3,353)	-	-
University College London - Gulu District, Uganda	5,000	-	(5,000)	-	-
The Coles Medlock Foundation - Malga Woreda, Ethiopia	5,000	-	(5,000)	-	-
Positive Action for Children Fund - Salima, Malawi	33,121	-	(33,876)	755	-
USAID - Malawi	(12,278)	57,975	(46,017)	320	-
The Ernest Kleinwort Charitable Trust - Salima, Malawi	-	25,000	(25,000)	-	-
Comic Relief/Big Lottery Fund - Oyam, Uganda	-	113,246	(87,404)	-	25,842
Vitol Foundation - Oyam, Uganda	-	134,110	-	-	134,110
Total restricted funds	425,929	801,158	(822,223)	1,603	406,467
Unrestricted funds					
Other charitable funds	110,138	143,141	(163,731)	(1,603)	87,945
Total funds	536,067	944,299	(985,954)	-	494,412

Women and Children First (UK)

Notes to the financial statements

For the year ended 31 December 2018

14. Analysis of net assets between funds	Unrestricted funds	Restricted funds	31 December Total
	£	£	£
Fund balances at 31 December 2018 are represented by:			
Tangible assets	2,880	-	2,880
Current assets	87,020	356,596	443,616
Creditors: amounts falling due in one year	(7,027)	(67,958)	(74,985)
	<u>82,873</u>	<u>288,638</u>	<u>371,511</u>

Comparatives - analysis of net assets between funds

	Unrestricted funds as restated	Restricted funds as restated	31 December Total as restated
	£	£	£
Fund balances at 31 December 2017 were represented by:			
Tangible assets	1,016	1,228	2,244
Current assets	97,802	408,268	506,070
Creditors: amounts falling due in one year	(10,873)	(3,029)	(13,902)
	<u>87,945</u>	<u>406,467</u>	<u>494,412</u>

15. Net cash provided by operating activities	December 2018	December 2017
	£	£
Deficit for the year	(122,901)	(41,655)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	3,684	2,243
Movements in working capital:		
Decrease/(increase) in debtors	31,367	(134,110)
Increase/(decrease) in creditors	61,083	(2,562)
Cash generated from operations	<u>(26,767)</u>	<u>(176,084)</u>

16. Related parties

In total £8,445 was received from trustees as personal donations (2017 : £1,739)

Women and Children First (UK)

Notes to the financial statements

For the year ended 31 December 2018

17. Prior year adjustment

The comparative figures for voluntary income and income from charitable activities have been restated in the 2018 accounts. In the prior year, £56,412 of the charity's income was incorrectly classified as income from charitable activities (unrestricted funds) where it should have been included within voluntary income (restricted funds). Associated expenditure of £21,904 was incorrectly classified as unrestricted expenditure, where it should have been recognised as restricted expenditure. Details of the adjustments made to the comparative figures can be seen below.

Changes to the balance sheet

Balances as restated before FRS 102 transition adjustments:	As previously reported	At 31 December 2017	
		Adjustment	As restated
	£	£	£
Capital funds			
Income funds			
Restricted funds	371,959	34,508	406,467
Unrestricted funds	122,453	(34,508)	87,945
Total equity	494,412	-	494,412

Changes to the profit and loss account

Net movement in funds as restated before FRS 102 transition adjustments:	As previously reported	At 31 December 2017	
		Adjustment	As restated
	£	£	£
Income from:			
Voluntary income	870,648	56,412	927,060
Charitable activities	73,651	(56,412)	17,239
Investments	-	-	-
	944,299	-	944,299
Expenditure on:			
Raising funds	54,964		54,964
Charitable activities			
<u>Managed programmes</u>			
Grants paid to overseas organisations	588,538		588,538
Other project costs	35,340		35,340
Consultants	49,180		49,180
Staff and contractor costs	150,970	20,175	171,145
Communications	11,115		11,115
Travel	7,132	1,729	8,861
<u>Technical assistance programmes</u>			
Staff and contractor costs	42,225	(20,175)	22,050
Travel	2,698	(1,729)	969
Share of support costs	38,352		38,352
Share of governance costs	5,440		5,440
	985,954	-	985,954
Net movement in funds	(41,655)	-	(41,655)