

Company no. 3914873
Charity no. 1085096

Women and Children First UK
Report and Audited Financial Statements
31 December 2020

Women and Children First UK

Reference and administrative details

For the year ended 31 December 2020

Company number	3914873
Charity number	1085096
Registered office and operational address	United House North Road London N7 9DP
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Caroline Baker Laura Bessell Carol Bradford John Davis Meera Dodhia Rosalind Marsh Louise Morris Audrey Prost (resigned 25 September 2020) Christopher Thorpe Priti Dave (appointed 1 April 2021)
Chief executive officer	Mikey Rosato
Bankers	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

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Report of the trustees

For the year ended 31 December 2020

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2020. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Women and Children First UK was incorporated by guarantee on 27 January 2000. It has no share capital and is a registered charity. The guarantee of each member is limited to £1. The governing document is the Memorandum and Articles of Association and the members of the board of trustees are the directors of the company.

Recruitment and appointment of trustees

The board consists of a minimum of three trustees. The board of trustees has ultimate control and responsibility for the business and trustees serve three-year fixed terms before re-election. Trustees who have been in office for more than six years since their original appointment shall not be eligible for re-appointment, unless otherwise agreed by the trustees. In the event of a vacancy arising, new trustees are actively recruited to maintain the board's strong skills and experience.

Trustee induction and training

On appointment each trustee is given access to a trustee web portal, where copies of key documents can be accessed, including: Memorandum and Articles of Association; 2019-2021 strategic plan; most recent statutory and management accounts; policies, procedures and manuals; job descriptions for trustees; board committee terms of reference; trustee code of conduct; and the most recent annual review. The portal also provides a calendar of board meetings, committee meetings, major event dates and key contact details. New trustees meet with the chair and chief executive. New trustees are encouraged to undertake a formal trustee training course and funds are made available to support this, if necessary.

Quarterly board meetings and annual general meetings of trustees are held where all major and strategic decisions are made. Members of Women and Children First UK are the people elected to the board of trustees within the procedures laid down in the governing documents.

Risk assessment

The finance committee scrutinises the charity's risk register on a quarterly basis. The risk assessment identifies a range of risks and the three highest rated before mitigation/risk reduction were:

- Environmental and external risks – particularly the impact of the coronavirus pandemic on operations;
- Operational risks – particularly the workload of staff; and
- Financial risks – particularly reduced reserves, cashflow sensitivities and low-income projections.

The following mitigating actions have been taken:

- Development and implementation of a coronavirus mitigation strategy – save costs where possible, secure income, adapt approaches, lobby partners and move to remote working;
- Planning for recruitment of additional staff in 2021;
- Frequent review of reserves levels, cashflow and fundraising income;
- Building up reserves;

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For the year ended 31 December 2020

- Identification of major cashflow sensitivities and phasing of expenditure; and
- Diversification of fundraising streams.

Organisational structure

The board is supported by one committee (finance) and two advisory groups (communications, fundraising and programmes development). The membership of these committees/advisory groups are comprised of trustees and the chief executive. The finance officer, communications and fundraising team and the programmes team attend the finance committee, communications and fundraising and programmes advisory groups respectively. Currently the chief executive reports to the board of trustees and leads the day-to-day running of the charity.

Staff remuneration

The finance committee carry out periodic reviews of the rates of pay for similar roles in similar size charities to ensure that pay for 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 published in November each year.

Fundraising standards

Trustees are aware of the need to comply with the regulations from the Charities (Protection and Social Investment) Act 2016. In 2020, the Trust did not engage with any external professional fundraisers. Our fundraising activities were conducted by staff and volunteers. We monitor fundraising best practice and ensure we protect vulnerable people and other members of the public from intrusion, persistent approaches or undue pressure. Our policies and procedures on data protection ensure the personal data of donors is treated correctly.

OBJECTIVES AND ACTIVITIES

The object for which the charity is established is:

“To improve the health, nutrition and welfare of the women and children in poor communities.”

How our activities deliver public benefit

The trustees have considered and have due regard for the Charity Commission's guidance on public benefit.

We want a world where all women, children and young people can survive and thrive. We work in poor and marginalised communities in Africa, Asia and Latin America, where women, children and young people face immense challenges that can kill them, harm them or hold them back. Dangers like severe complications in pregnancy and childbirth, deadly diseases and unacceptable violence.

We believe that local communities have the answers. But too often they are told what to do, treated as the problem or ignored. Not by us. Women and Children First collaborates with local communities, partners and key stakeholders to build, test and support scale-up of world class innovations that empower women, children and young people to survive and thrive in the world's poorest communities.

Our world class approaches are effective and recommended globally. Our flagship innovation, the community-led Participatory Learning and Action (PLA) group approach is recommended globally by the World Health Organisation. PLA groups can reduce maternal and newborn mortality by 49% and 33% respectively. At scale, PLA groups could save the lives of 350,000 mothers and newborns per year.

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We are also incubating two new early stage innovations, which at scale could contribute to saving the lives of a further 2.5 million women, children and young people per year and enable millions more to thrive: a) Re-cal-I: an analogue personalised maternal, newborn and child health appointment reminder system; and b) Play++: a set of toys for caregivers to stimulate child development while simultaneously promoting changes in caregiver child feeding and sanitation practices.

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

ACHIEVEMENTS AND PERFORMANCE

In 2020, Women and Children First pursued its objectives by delivering seven projects:

- 1) Goro Project (2017 – 2020): Improving maternal, perinatal and newborn health and reducing mortality in Goro Woreda, Ethiopia. Funded by Comic Relief and the Big Lottery Fund. Under this project we provided technical assistance and training to our partner, Doctors with Africa CUAMM, to establish and support 100 PLA groups. During 2020 we also provided support to our partner to redesign activities to support coronavirus prevention. Key results from the 2020 project endline evaluation include:
 - PLA groups specifically contributed to:
 - 25% increase in contraceptive acceptance rate for new and repeat acceptors in PLA group areas between baseline and endline compared to a 4% increase in control areas over the same time period;
 - 19% increase in first trimester antenatal care (ANC) uptake in PLA group areas compared to a 8% reduction in control areas;
 - 13% increase in skilled birth attendance in PLA group areas compared to a 1% increase in control areas; and
 - 14% increase in postnatal care (PNC) within 2 days in PLA group areas compared to a 3% increase in control areas.

- 2) Oyam Project (2017 – 2020): Improving maternal, perinatal and newborn health and reducing mortality in Oyam District, Uganda. Funded by Comic Relief, the Big Lottery Fund and the Vitol Foundation. Under this project we supported our partner, Doctors with Africa CUAMM, to: a) establish 200 PLA groups; b) build the capacity of 200 adolescent volunteers to become sexual and reproductive health youth champions; c) train 182 government village health teams; d) train 207 representatives from 69 solidarity groups in community health insurance; e) train and support supervision of health workers at seven health facilities; and f) share learning and advocacy activities with decision-makers. During 2020 we also provided support to our partner to redesign activities to support coronavirus prevention. Key results from the 2020 project endline evaluation include:
 - All project activities contributed to improvements in perceptions of service quality, perceptions of barriers to service access, women's self-efficacy and uptake of antenatal, delivery and postnatal care; and
 - PLA groups specifically contributed to:
 - 43% increase in 4+ ANC uptake in PLA group/adolescent champion areas compared to a 5% reduction in control areas;
 - 19% increase in skilled birth attendance in PLA group/adolescent champion areas compared to a 16% decrease in control areas; and
 - 43% increase in PNC within 6 days in PLA group/adolescent champion areas compared to a 24% increase in control areas.

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- 3) Amhara Project (2020 – 2021): Developing a Scaling Model for an SRH Demand Creation Technique (Participatory Learning and Action). Funded by the Waterloo Foundation and Medicor Foundation. Under this project we supported our partner, Marie Stopes Reproductive Choices, to adapt the PLA approach to: a) establish 60 PLA groups facilitated by family planning promoters; and b) strengthen sexual and reproductive health and family planning services. During 2020 we also provided support to our partner to redesign activities to support coronavirus prevention. Results will be available at the end of 2021.
- 4) Goro Project II (2020 – 2021): Improving maternal and newborn health in Goro Woreda, Ethiopia through a simple analogue, personalised health appointment reminder system called RE-CAL-L. Funded by the Band Aid Charitable Trust. Under this project we are supporting our partner, Doctors with Africa CUAMM, to train 50 community health volunteers to provide 1,068 pregnant women with tailored reminders for recommended antenatal, delivery and postnatal contacts with a health provider. During 2020 we also provided support to our partner to redesign activities to support coronavirus prevention. Results will be available at the end of 2021.
- 5) Kenya Project (2020 – 2021): Understanding male engagement in child health and nutrition in urban informal settlements: A formative participatory exploration. Funded by the MRC. Under this project we are providing technical assistance to our partner the KEMRI Wellcome Trust, to develop a community-based intervention to increase male involvement in child health and nutrition in urban slums.
- 6) Tanzania Project (2020 – 2021): Participatory Learning and Action (PLA) in Zanzibar. Funded by UNICEF. Under this project we are supporting partners including the Zanzibar Primary Health Unit, UNICEF and D-Tree International to design, implement and evaluate a PLA group programme through the national community health worker system.
- 7) Bangladesh Project (2020 – 2021): Developing an integrated community mobilisation package to prevent childhood injuries in rural Bangladesh. Under this project we are providing technical assistance to our partners BADAS-PCP and UCL, to develop a community-based intervention to prevent childhood injuries.
- 8) Small Projects: a) Funded by the Light Fund and Baylor University to improve adolescent menstrual hygiene in Oyam District, Uganda; and b) funded by the Vitol Foundation to convert our existing PLA technical assistance package into an e-learning materials.

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For the year ended 31 December 2020

Overall in 2020 and since Women and Children First was established:

	Total contract value	Total population reached to date	Lives of women, children and young people saved to date*	Women, children and young people benefiting to date**
Goro Project	£117,382	60,000	40	26,422
Oyam Project	£802,423	110,000	70	42,174
Amhara Project	£270,000	30,000	-	-
Goro Project II	£45,798	-	-	-
Kenya Project	£20,788	-	-	-
Tanzania Project	£49,980	na	na	na
Bangladesh Project	£35,572	na	na	na
Small Projects	£35,463	na	na	na
Closed projects 2001 – 2020	£8,518,524	11,939,606	6,192	322,590
Total 2001 – 2020	£9,895,930	12,139,606	6,302	391,186
- Project running for less than 1 year.				
* Projected based on assumption that projects implementing PLA groups will result in a 34% reduction in maternal mortality and 23% reduction in neonatal mortality at scale (Prost et al, 2013).				
** Projected based on number of women and adolescents attending PLA groups x 2, to account for children of attendees.				

COVID-19

The coronavirus pandemic has raised both challenges and opportunities for the charity. Social distancing and lockdown restrictions affected local activities and international travel, delaying implementation on projects in Ethiopia and Uganda and the start-up of new projects in Bangladesh, Ethiopia, Kenya and Tanzania. However, donors and partners were incredibly flexible, generous and supportive allowing the charity to ensure that no projects were cancelled or substantively diminished in scope, by agreeing to extended project timelines, by collaborating to deliver activities in innovative ways that ensured the safety of participants and by supporting inclusion of specific activities to support local coronavirus response.

The pandemic also provided the stimulus and time for the team to convert its extensive PLA training materials into a structured 11 module training course that can be delivered live or downloaded and taken offline. The charity knows that these assets will facilitate the delivery of existing projects and expects they will help to secure new projects to scale up the PLA approach more widely in future.

FINANCIAL REVIEW

Total income for 2020 was £468,097 (2019: £378,629). Total expenditure for 2020 was £513,989 (2019: £551,687).

Our restricted fund balance at the end of 2020 was £72,150 (2019: £140,544). This accounted for the spending down of funds received in prior years and the receipt of new grants recognised as income, but for which the full expenditure comes at a later date. 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.

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Report of the trustees

For the year ended 31 December 2020

The final balance for the year of our unrestricted funds was £80,411 (2019: £57,909). 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 finance committee and board of trustees.

The rise in income and unrestricted reserves has been driven by a range of factors, most importantly an increase in the number of active projects and permission from existing donors to reallocate underspend resulting from reduced travel in 2020, to cover increased staffing and overhead levels on projects.

Our 2021 budget shows continued growth in income and expenditure compared to 2020, as a result of a further increase in number of active projects and increase in voluntary income, with a projected surplus of unrestricted funds at the end of the year.

PLANS FOR THE FUTURE

By 2022 we aim to save the lives of 10,000 women, children and young people and enable 1,000,000 more to live the lives they choose.

In 2019 the charity started implementing a new three-year strategy, developed by the trustees, staff and a wide range of advisors, to achieve these goals. Guided by this strategy we plan to continue building on our past achievements and evolving the organisation for the future. In 2021 this will include:

- **Transforming** the organisation. We will continue to 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. Key activities in 2021 will include recruitment of new staff (into the fundraising and programmes teams) and trustees (with programmes development and in-country context expertise);
- **Expanding** our portfolio. We will continue to 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. Key activities in 2021 will include testing new mechanisms for delivery of PLA at scale (via radio and markets) and new innovations (Re-cal-I, an analogue personalised maternal, newborn and child health appointment reminder system; and Play++, a set of toys for caregivers to stimulate child development while simultaneously promoting changes in caregiver child feeding and sanitation practices);
- **Amplifying** our impact. We will continue to 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. Key activities in 2021 will include engaging more broadly with upstream and downstream partners involved in defining, operationalising and funding community engagement strategies at national level; and

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For the year ended 31 December 2020

- **Growing** our income. We will continue to 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. Key activities in 2021 will include marketing our comprehensive PLA technical assistance package to institutions interested in embedding the approach into their programmes. In 2020 this package was strengthened and radically expanded to include online and offline digital assets and a vibrant virtual community of practice.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

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Report of the trustees

For the year ended 31 December 2020

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 24 June 2021 and signed on their behalf by

Carol Bradford

Carol Bradford - Chair

Independent auditors' report

To the members of

Women and Children First UK

Opinion

We have audited the financial statements of Women and Children First UK (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

Independent auditors' report

To the members of

Women and Children First UK

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 the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have 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 trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees 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 they 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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Women and Children First UK

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Use of our report

This report is made solely to the charity'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 charity'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 charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alison Godfrey

Date: 28 June 2021

Alison Godfrey FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

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Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2020

	Note	Restricted £	Unrestricted £	2020 Total £	2019 Total £
Income from:					
Donations	3	307,252	119,222	426,474	322,928
Charitable activities	4	24,795	16,296	41,091	55,701
Other income		-	532	532	-
Total income		<u>332,047</u>	<u>136,050</u>	<u>468,097</u>	<u>378,629</u>
Expenditure on:					
Raising funds		8,037	39,738	47,775	69,627
Charitable activities		<u>392,450</u>	<u>73,764</u>	<u>466,214</u>	<u>482,060</u>
Total expenditure	6	<u>400,487</u>	<u>113,502</u>	<u>513,989</u>	<u>551,687</u>
Net income / (expenditure)		(68,440)	22,548	(45,892)	(173,058)
Transfers between funds		<u>46</u>	<u>(46)</u>	<u>-</u>	<u>-</u>
Net movement in funds	7	(68,394)	22,502	(45,892)	(173,058)
Reconciliation of funds:					
Total funds brought forward		<u>140,544</u>	<u>57,909</u>	<u>198,453</u>	<u>371,511</u>
Total funds carried forward		<u><u>72,150</u></u>	<u><u>80,411</u></u>	<u><u>152,561</u></u>	<u><u>198,453</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

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Balance sheet

As at 31 December 2020

	Note	£	2020 £	2019 £
Fixed assets				
Tangible assets	11		-	1,440
Current assets				
Debtors	12	22,932		11,246
Cash at bank and in hand		<u>141,942</u>		<u>208,575</u>
		164,874		219,821
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(12,313)</u>		<u>(22,808)</u>
Net current assets			<u>152,561</u>	<u>197,013</u>
Net assets	14		<u>152,561</u>	<u>198,453</u>
Funds	15			
Restricted funds			72,150	140,544
Unrestricted funds:				
General funds			<u>80,411</u>	<u>57,909</u>
Total charity funds			<u>152,561</u>	<u>198,453</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 24 June 2021 and signed on their behalf by

Carol Bradford

Carol Bradford - Chair

Women and Children First UK

Statement of cash flows

For the year ended 31 December 2020

	2020 £	2019 £
Cash used in operating activities:		
Net movement in funds	(45,892)	(173,058)
Adjustments for:		
Depreciation charges	1,440	1,440
Decrease / (increase) in debtors	(11,686)	91,497
Increase / (decrease) in creditors	<u>(10,495)</u>	<u>(52,177)</u>
Net cash provided by / (used in) operating activities	<u>(66,633)</u>	<u>(132,298)</u>
Increase / (decrease) in cash and cash equivalents in the year	(66,633)	(132,298)
Cash and cash equivalents at the beginning of the year	<u>208,575</u>	<u>340,873</u>
Cash and cash equivalents at the end of the year	<u><u>141,942</u></u>	<u><u>208,575</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

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Notes to the financial statements

For the year ended 31 December 2020

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Women and Children First UK 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 note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. In making this assessment, the trustees have considered the ongoing impact of the COVID-19 pandemic on the charity's current and future financial position. The charity holds unrestricted, general reserves of £80,411 and a cash balance of £141,942. The charity also has a number of confirmed new contracts for 2021, a healthy fundraising pipeline, and opportunities to work with existing funders to manage cash flow in the short term. The trustees therefore consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

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Notes to the financial statements

For the year ended 31 December 2020

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2020	2019
Raising funds	10%	0%
Charitable activities	90%	100%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures, fittings and equipment	3 years straight line basis
----------------------------------	-----------------------------

Items of equipment are capitalised where the purchase price exceeds £500.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash 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.

k) Creditors

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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2020

1. Accounting policies (continued)

l) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

m) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

n) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1h to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2020

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2019 Total £
Income from:			
Donations	194,143	128,785	322,928
Charitable activities	<u>55,701</u>	<u>-</u>	<u>55,701</u>
Total income	<u>249,844</u>	<u>128,785</u>	<u>378,629</u>
Expenditure on:			
Raising funds	2,297	67,330	69,627
Charitable activities	<u>394,449</u>	<u>87,611</u>	<u>482,060</u>
Total expenditure	<u>396,746</u>	<u>154,941</u>	<u>551,687</u>
Net income / (expenditure)	(146,902)	(26,156)	(173,058)
Transfers between funds	<u>(1,192)</u>	<u>1,192</u>	<u>-</u>
Net movement in funds	<u><u>(148,094)</u></u>	<u><u>(24,964)</u></u>	<u><u>(173,058)</u></u>

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2020

3. Income from donations

	Restricted	Unrestricted	2020
	£	£	Total
			£
<i>Institutional funders:</i>			
Comic Relief/Big Lottery Fund - Oyam, Uganda	101,855	-	101,855
Comic Relief/Big Lottery Fund - Goro, Ethiopia	14,983	-	14,983
<i>Donations from Trusts and Foundations:</i>			
Waterloo Foundation	75,000	-	75,000
Medicor Foundation	60,000	-	60,000
Band Aid Charitable Trust	45,798	-	45,798
Baylor University	9,616	-	9,616
Norton Rose Charitable Foundation	-	25,000	25,000
Richard Lawe Foundation	-	10,000	10,000
Souter Charitable Trust	-	5,000	5,000
Mageni Trust	-	2,200	2,200
Tula Trust	-	2,000	2,000
Thorntons Law	-	1,500	1,500
Reuben Foundation	-	250	250
Harbinson Charitable Trust	-	200	200
<i>Other donations:</i>			
Individual donations	-	49,228	49,228
Corporate donations	-	4,344	4,344
Major donors	-	19,500	19,500
Total income from donations	307,252	119,222	426,474

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2020

3. Income from donations (continued)			2019
Prior period comparative:	Restricted	Unrestricted	Total
	£	£	£
<i>Institutional funders:</i>			
Comic Relief/Big Lottery Fund - Oyam, Uganda	175,775	-	175,775
Comic Relief/Big Lottery Fund - Goro, Ethiopia	12,259	-	12,259
Comic Relief - Malga, Ethiopia	582	-	582
<i>Donations from Trusts and Foundations:</i>			
Norton Rose Charitable Foundation	-	25,000	25,000
Richard Lawe Foundation	-	10,000	10,000
Millennium Global Charitable Trust	-	10,000	10,000
The Light Fund	5,000	-	5,000
The Tula Trust	-	2,000	2,000
The Mageni Trust	-	1,500	1,500
Ecclesiastical Movement for Good	-	1,000	1,000
N Smith Charitable Trust	-	1,000	1,000
The Ernest Ingham Charitable Trust	-	500	500
The Allen Charitable Trust	-	500	500
The Aylesford Family Charitable Trust	-	500	500
The Stella Symons Charitable Trust	-	250	250
The Reuben Foundation	-	250	250
Bergman Lehane Trust	-	250	250
The Rest Harrow Trust	-	100	100
The Mishcon Family Trust	-	100	100
<i>Other donations:</i>			
Individual donations	-	51,840	51,840
Corporate donations	-	13,995	13,995
Major donors	-	10,000	10,000
B2020 Family	527	-	527
Total income from donations	<u>194,143</u>	<u>128,785</u>	<u>322,928</u>

4. Income from charitable activities			2020
	Restricted	Unrestricted	Total
	£	£	£
Vitol Foundation - Oyam, Uganda	4,475	-	4,475
Vitol Foundation - E learning	20,320	-	20,320
KEMRI Wellcome Trust Research Programme – Kenya	-	2,100	2,100
UCL – Bangladesh	-	4,200	4,200
UNICEF - Tanzania	-	9,996	9,996
Total income from charitable activities	<u>24,795</u>	<u>16,296</u>	<u>41,091</u>

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2020

4. Income from charitable activities (continued)

Prior period comparative:	Restricted £	Unrestricted £	2019 Total £
Vitol Foundation - Oyam, Uganda	38,830	-	38,830
Department for International Development - Tanzania	<u>16,871</u>	<u>-</u>	<u>16,871</u>
Total income from charitable activities	<u>55,701</u>	<u>-</u>	<u>55,701</u>

5. Government grants

During the current and prior reporting period, the charitable company did not receive any government grants.

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2020

6. Total expenditure

	Raising funds £	Charitable activities £	Support & governance costs £	2020 Total £
Staff costs (note 9)	36,097	170,285	14,615	220,997
Fundraising	8,018	-	-	8,018
Grants paid to overseas organisations (note 8)	-	249,100	-	249,100
Project costs	-	10,802	-	10,802
Consultants	-	500	-	500
Communications	-	815	-	815
Travel	-	1,769	-	1,769
Audit and accountancy	-	-	4,320	4,320
Trustee training	-	-	532	532
Depreciation	-	-	1,440	1,440
Legal fees	-	-	13	13
Programme development	-	-	1,431	1,431
Administration costs	-	-	14,252	14,252
Sub-total	44,115	433,271	36,603	513,989
Allocation of support and governance costs	3,660	32,943	(36,603)	-
Total expenditure	47,775	466,214	-	513,989

Governance costs were £4,865 (2019: £5,407).

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2020

6. Total expenditure - prior period comparative

	Raising funds £	Charitable activities £	Support & governance costs £	2019 Total £
Staff costs (note 9)	61,493	160,473	7,310	229,276
Fundraising	8,134	-	-	8,134
Grants paid to overseas organisations (note 8)	-	241,907	-	241,907
Project costs	-	7,216	-	7,216
Consultants	-	28,562	-	28,562
Communications	-	1,178	-	1,178
Travel	-	11,310	-	11,310
Audit and accountancy	-	-	5,166	5,166
Trustee meeting expenses	-	-	241	241
Depreciation	-	-	1,440	1,440
Administration costs	-	-	17,257	17,257
Sub-total	69,627	450,646	31,414	551,687
Allocation of support and governance costs	-	31,414	(31,414)	-
Total expenditure	69,627	482,060	-	551,687

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2020

7. Net movement in funds

This is stated after charging:

	2020 £	2019 £
Depreciation	1,440	1,440
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit	<u>4,320</u>	<u>3,840</u>

8. Grants payable

	2020 £	2019 £
<i>Grants paid to partner organisations:</i>		
Doctors with Africa CUAMM	214,981	194,330
Family Guidance Association of Ethiopia	-	47,577
Maries Stopes International	<u>34,119</u>	<u>-</u>
	<u>249,100</u>	<u>241,907</u>

All grants are paid to fund charitable activities being to improve the health and welfare of women and children in poor communities. The grants shown above do not include any support cost allocations.

9. Staff costs and numbers

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	181,698	186,886
Social security costs	16,247	17,170
Pension costs	18,170	18,689
Freelance costs	<u>4,882</u>	<u>6,531</u>
	<u>220,997</u>	<u>229,276</u>

	2020 £	2019 £
Number of employees in the year receiving emoluments over £60,000:		
£60,000 - £69,999	<u>1</u>	<u>1</u>

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2020

9. Staff costs and numbers (continued)

The key management personnel of the charitable company comprise the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel was £73,073 (2019: £73,096).

	2020 No.	2019 No.
Average head count	<u>4</u>	<u>5</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 January 2020	40,705
Disposals	<u>(29,641)</u>
At 31 December 2020	<u>11,064</u>
Depreciation	
At 1 January 2020	39,265
Charge for the year	1,440
Disposals	<u>(29,641)</u>
At 31 December 2020	<u>11,064</u>
Net book value	
At 31 December 2020	<u>-</u>
At 31 December 2019	<u>1,440</u>

12. Debtors

	2020 £	2019 £
Accrued income	20,184	8,299
Other debtors	<u>2,748</u>	<u>2,947</u>
	<u>22,932</u>	<u>11,246</u>

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2020

13. Creditors : amounts due within 1 year

	2020	2019
	£	£
Trade creditors	315	265
Accruals	4,609	15,367
Other taxation and social security	7,389	7,176
	<u>12,313</u>	<u>22,808</u>

14. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	-	-
Current assets	72,465	92,409	164,874
Current liabilities	(315)	(11,998)	(12,313)
Net assets at 31 December 2020	<u>72,150</u>	<u>80,411</u>	<u>152,561</u>
Prior period comparative			
Tangible fixed assets	-	1,440	1,440
Current assets	151,291	68,530	219,821
Current liabilities	(10,747)	(12,061)	(22,808)
Net assets at 31 December 2019	<u>140,544</u>	<u>57,909</u>	<u>198,453</u>

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2020

15. Movements in funds

	At 1 January 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2020 £
Restricted funds					
Band Aid Charitable Trust - Goro, Ethiopia	-	45,798	(30,975)	-	14,823
Baylor University - Oyam, Uganda	-	9,616	(9,616)	-	-
Comic Relief / Big Lottery Fund - Goro, Ethiopia	3,957	14,983	(18,940)	-	-
Comic Relief / Big Lottery Fund - Oyam, Uganda	39,838	101,855	(141,693)	-	-
Vitol Foundation - Oyam, Uganda	91,222	4,475	(95,697)	-	-
Vitol Foundation - Development of PLA-MNH e-learning materials	-	20,320	(12,323)	-	7,997
Medicor Foundation - Amhara, Ethiopia	-	60,000	(26,158)	-	33,842
Waterloo Foundation - Amhara, Ethiopia	-	75,000	(59,512)	-	15,488
The Light Fund - Oyam, Uganda	5,000	-	(5,000)	-	-
B2020 Family - Uganda	527	-	(573)	46	-
Total restricted funds	140,544	332,047	(400,487)	46	72,150
Unrestricted funds					
General funds	57,909	136,050	(113,502)	(46)	80,411
Total unrestricted funds	57,909	136,050	(113,502)	(46)	80,411
Total funds	198,453	468,097	(513,989)	-	152,561

Purposes of restricted funds

Band Aid Charitable Trust - Goro, Ethiopia	To improve maternal and newborn health in Goro Woreda, Ethiopia.
Baylor University - Oyam, Uganda	To support menstrual hygiene in Oyam district – Uganda.
Comic Relief / Big Lottery Fund - Goro, Ethiopia	To improve maternal perinatal and newborn health and reduce mortality in Goro Woreda, Ethiopia.
Comic Relief / Big Lottery Fund - Oyam, Uganda	To improve maternal perinatal and newborn health and reduce mortality in Oyam District, Uganda.
Vitol Foundation - Oyam, Uganda	To improve maternal perinatal and newborn health and reduce mortality in Oyam District, Uganda.

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2020

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Vitol Foundation - Development of PLA-MNH e-learning materials	Development of Participatory Learning and Action for Maternal and Newborn Health (PLA-MNH) e-learning materials to offer remote training.
Medicor Foundation - Amhara, Ethiopia	Improving sexual and reproductive health in Amhara, Ethiopia.
Waterloo Foundation - Amhara, Ethiopia	Improving sexual and reproductive health in Amhara, Ethiopia.
The Light Fund - Oyam, Uganda	To support menstrual hygiene in Oyam district – Uganda.
B2020 Family - Uganda	To equip a youth corner at one health facility in Oyam District, Uganda.

Transfers between funds

Transfers in to and out of restricted funds represent variances caused by exchange rate gains and losses.

	At 1 January 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2019 £
Prior period comparative					
Restricted funds					
Comic Relief / Big Lottery Fund - Goro, Ethiopia	32,907	12,259	(41,209)	-	3,957
Comic Relief / Big Lottery Fund - Oyam, Uganda	47,705	175,775	(183,642)	-	39,838
Comic Relief - Malga, Ethiopia	78,218	582	(77,608)	(1,192)	-
Vitol Foundation - Oyam, Uganda	129,808	38,830	(77,416)	-	91,222
DFID - Tanzania	-	16,871	(16,871)	-	-
The Light Fund - Oyam, Uganda	-	5,000	-	-	5,000
Vitol Foundation - Oyam, Uganda	-	527	-	-	527
Total restricted funds	288,638	249,844	(396,746)	(1,192)	140,544
Unrestricted funds					
General funds	82,873	128,785	(154,941)	1,192	57,909
Total unrestricted funds	82,873	128,785	(154,941)	1,192	57,909
Total funds	371,511	378,629	(551,687)	-	198,453

Women and Children First UK

Notes to the financial statements

For the year ended 31 December 2020

16. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2020	2019
	£	£
Amount falling due: Within 1 year	<u>2,290</u>	<u>2,290</u>

17. Related party transactions

There were no related party transactions during the year.

In the prior year, Carol Bradford, a trustee of WCF UK, was paid £16,371 for a project completion review and report as a freelance consultant. This transaction occurred at arm's length. In addition, £7,500 was received from trustees as personal donations.