

# **Ace Africa UK**

## **Annual Report & Accounts**

### **2019**



**Ace Africa**  
Developing Communities

A registered charity in England & Wales (charity number 1111283)  
and a company limited by guarantee (company number 4726183)



**Ace Africa (UK)**  
**Report and Financial Statements**  
**for the year ended 31 December 2019**

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**Contents:**

**Page:**

Legal and Administrative Information	1
Report of the Trustees	2
Statement of Trustees Responsibilities	9
Independent Auditors' Report	10
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the financial statements	16

## Ace Africa (UK)

### Report and Financial Statements For the year ended 31 December 2019

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<b>Charity Name:</b>	Ace Africa (UK)
<b>Charity No:</b>	1111283
<b>Company No:</b>	4726183
	The charitable company is governed by its Articles of Association
<b>Registered Office:</b>	c/o Lockton Companies LLP, The St Botolph Building 138 Houndsditch London EC3A 7AG
<b>Operational Address:</b>	c/o Lockton Companies LLP, The St Botolph Building 138 Houndsditch London EC3A 7AG
<b>Trustees:</b>	David Montgomery - Chairman Christopher Rowse Francis Howard Lucy Demery Simon Curtis Menka Jha (appointed 16/04/2020) Nishit Ruparelia (appointed 01/04/2020) Anne-Gabrielle Starkloff (appointed 01/04/2020) Janenika Beale (appointed 01/04/2020) Emma Swain (appointed 04/05/2020, resign 17/06/2020)
<b>Staff:</b>	David Evans, UK Country Director Stephanie Mooney, Trusts and Foundations Senior Manager Olivia Jarman, Events and Fundraising Manager Ajay Vasa, Finance Manager
<b>Auditors:</b>	Critchleys Audit LLP, Beaver House, 23 - 28 Hythe Bridge Street, Oxford OX1 2EP
<b>Bankers:</b>	CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ. Barclays Bank PLC, Leicester, LE827



# **Ace Africa (UK)**

## **Annual Report and Accounts**

### **2019**

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The Trustees of Ace Africa (UK) (the "Charity") present their report on activities for the year ended 31st December 2019.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **Constitution**

Ace Africa (UK) is a charity registered with the Charity Commission for England and Wales (number 1111283) and is constituted as a company limited by guarantee (number 04726183). Its governing document is its articles of association.

### **Trustees**

The Trustees are the directors and members of the Charity. Under the articles of association there may be no fewer than three Trustees; there are nine trustees at present. Trustees are appointed by the board.

In selecting Trustees, consideration is given to their breadth of knowledge and the experience required by Ace Africa. Candidates are interviewed, and nominations presented for approval to the Board. New Board members receive appropriate documentation about the roles and responsibilities associated with becoming a Trustee and appropriate inductions.

### **Organisational structure**

Trustees oversee the affairs of the Charity on a voluntary basis and meet as necessary for this purpose. Decisions are made by majority vote at meetings of trustees. The board focuses on the levels of unrestricted income/expenditure and reserves, to strike the right balance between the sustainability of the Charity and the effective delivery of the organisation's mission and objectives.

Ace Africa (UK) has three full time staff and one part time staff member. There were no staffing changes in 2019. A staffing committee has been maintained, to receive and discuss recommendations from the UK Country Director, comprising of the Chairman, David Montgomery and Nina Beale.

The Charity is fortunate to be able to use office space provided pro bono by the Lockton Companies LLP and we are very grateful to them for this extremely valuable support.

### **Principal activities**

Ace Africa (UK) is an independent charity, established in 2005 to support charities working in Africa in particular with the aim of reducing the impact of HIV/Aids on rural communities. Ace Africa (UK) provides support to Ace Africa Tanzania (founded in 2008) and Ace Africa Kenya (founded in 2003). Ace Tanzania and Kenya are independent organisations, registered in their respective countries. All three organisations share a common vision: 'to enable children and their communities to participate in and take responsibility for their own health, wellbeing and development'. They also share a commitment to the following:

## Ace Africa (UK) Annual Report and Accounts 2019

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- **a long-term, sustainable approach to community development;** when local people are able to take control of their future, our presence is no longer required
- **working in partnership, with communities, government, other NGOs and donors.** Communities identify problems and priorities, based on local context and needs
- **interventions are research driven and evidence based** – monitoring and evaluation shows what is working and what needs to be changed
- **creating awareness of government services, and bringing these services closer to the community,** bridging gaps that often exist. Ace works with government to ensure their services are innovative, cost effective and inclusive
- **capacity building and advocacy empower communities** and are central parts of all work

Having been dormant since 2009, Ace Africa USA was revived in 2018 to provide alternative sources of income from both individuals and grant making organisations. New trustees were appointed and appropriate filings made. US fundraising is a priority, but did not take place in 2019.

Ace Africa (UK) approaches trusts, foundations, companies and government funding agencies. Donors may then choose to make grants directly to Ace Kenya and Ace Tanzania, or ask Ace Africa (UK) to receive and manage the grant on their behalf, and provide relevant accountability to the donor. Ace Africa (UK) holds fundraising events and approaches individuals to raise funds and currently uses the funds to make grants to Ace Kenya and Ace Tanzania to support their programmes; donations are managed under signed partnership agreements.

Where appropriate Ace Africa UK may support other NGOs working in the same field.

### Operations supported by Ace Africa UK

Ace Africa Tanzania and Kenya work with vulnerable, marginalised people in low resource settings in Kenya and Tanzania. They build resilient, inclusive communities, helping them access high quality social services. We improve food and economic security, health and education by developing long term sustainable solutions in three programming areas: Child Development, Community Health and Community Livelihoods

- **Child Development**  
Giving children the skills and knowledge they need to build healthy, productive and fulfilling lives for themselves, their families and the wider community.
- **Community Health & Wellbeing**  
Providing the knowledge and training needed to make better decisions regarding health, and to work proactively to prevent the spread of diseases such as HIV and AIDS.
- **Community Livelihoods**  
Agriculture & nutrition (training in nutrition and in sustainable, organic methods of farming, developing community mentors, providing seeds, tools and technical support to improve food security) and economic empowerment (skills and experience to secure economic independence).

Since 2003 and up until the end of 2019, Ace Africa Kenya and Tanzania reached 1,833,307 children and their families, including the following:

- **23,092** cases of child abuse reported and resolved



## Ace Africa (UK) Annual Report and Accounts 2019

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- **218,700** individual achieving long term food security (ie. 3 nutritious meals & some surplus food)
- **570** Ace Child to Child Clubs established, helping 111,459 children learn about about child rights, hygiene and nutrition. The clubs are run by the children themselves
- **156,200** people have been tested for HIV

In **Kenya** Ace continued innovative partnerships with NGOs and local community groups. Working with Haller Foundation, Ace Africa trained 14 community groups in Bungoma an Siaya to improve long-term nutrition and household livelihoods through integrated fish-farming. Ace joined CHASE Africa to establish tree nurseries in schools across Western Kenya, inspiring additional fruit tree-planting projects in Siaya to improve long-term nutrition for 1,500 children. With PATH, Ace improved maternal health for 4,000 women in Siaya and worked with local community and media partners to bring together 1,200 people at Got Matar Primary School for the annual 10km sports race.

Ace's Child Development programme reached 22,751 last year, through a combination of Child to Child Clubs (including family members learning from Club members), child protection, and health and hygiene support in primary schools.

Ace Africa Kenya continues to raise the majority of its funds in Kenya. This includes USAID funded projects including the DREAMS project, MWENDO OVC project, FHI360 AMPATH Plus linkages project, as well as research funded by long standing partner Duke University in the US. There was reduced funding overall, despite engaging new programme funding, such as the USIAD/DFID AHADI governance project in Siaya; this reflects the extremely challenging fundraising landscape.

Multi-year institutional grants with USIAD present distinct challenges, given the changes in both purpose and terms arising from unpredictable changes in American overseas aid policy.

In **Tanzania** Ace concluded a highly successful three-year programme to improve access to quality HIV health services in Arusha District. In partnership with the Ministry of Health, the project used innovative community approaches, such as interactive drama, to reach over 35,000 people.

Ace continued to work with long-standing supporters to promote child rights and child health for the most vulnerable children in Arusha and Kome Island. The Ace Future Stars Football League combined football training with child protection for 400 children across Arusha District. A programme to further strengthen and promote child protection, by training three new Violence Against Women and Girls Committees. Individual counselling or legal support was provided for 497 children.

The Community Livelihoods programme expanded significantly after a new multi-year programme (July 2019 to May 2022) was agreed, which aims to improve economic security for youth and community members in rural areas of Arusha District Council. Support groups, SMEs and saving and lending schemes will be established. An environmental protection element is being added further to agreement with the donor.

Tanzania received and facilitated multiple visits from donors and UK staff, including Comic Relief and RenaissanceRe whose staff visited projects to be funded by them after a fundraising climb of Mount Kilimanjaro.

Ace Africa Tanzania successfully registered under new NGO laws.

# Ace Africa (UK)

## Annual Report and Accounts

### 2019

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#### Activities in the UK

The small UK office was established to fundraise for Ace Kenya and Tanzania. Work related to this includes communications (eg. annual review, web/social media), on-going donor stewardship, networking within the UK INGO community and all governance matters relevant to Ace Africa (UK).

In 2019 the full costs of the production and distribution of the annual review were met via corporate support, which will continue in 2020.

Liaison and collaboration with Ace Kenya and Tanzania on organisational and fundraising strategy is an essential part of Ace Africa (UK)'s work. Following the visit by new and existing staff members to Kenya and Tanzania in January 2019, in October the Country Director visited both programmes. This was combined with donor visits to both countries. All three Country Directors met for face to face meetings in Nairobi in mid October to review 2019 and plan 2020.

Ace works in East Africa in partnership with different organisations and sectors. We continued a partnership with Haller. We help them improve their monitoring and evaluation and they train Ace in fish farming techniques. The UK and Kenya have continued to facilitate the work of the Got Matar Community Development Group (GMCDG). A partnership with Chase Africa (a livelihoods project funded by the Dulverton Trust) continued.

The majority of Ace Africa (UK) income is generated from Trusts and Foundations (including corporate trusts). During 2019 we were able to secure £550,751, from more than 20 trusts of different sizes. This income creates significant accountability requirements and in 2019 we looked to discuss with partners how the administrative burden can be reduced, for example using simplified reporting requirements or sharing similar reports. A significant multi-year agreement, the largest in our history, was agreed which will benefit Tanzania.

Seven major donors (defined here as giving over £2,000) donated £115,000. One new multi-year agreement was agreed and another renewed. The majority of donations to charities are one off (sector average 70 per cent). We now have four multi-year donors and aim to increase that figure to improve sustainability.

The 'Friends of Ace' programme, which promotes giving by monthly direct debit raised a valuable £10,118. Individual supporters took part in a variety of challenge events raising £1,315. This figure has reduced year on year, reflecting the extreme challenges of engaging participants and the risk involved in purchasing places at higher than the normal rate (eg. the Prudential Ride London charges charities £270 for places; individual places by ballot are £79).

Peer-to-peer fundraising (events organised by individuals for Ace) raised £5,324. Our 2019 quiz night raised £7,313 on the night and succeed in engaging new, younger supporters. A former Ace Africa volunteer, Seb Waddington, kindly hosted the event with his friend Tiff Hurren.

UK staff liaised with a number of UK schools, as in previous years, providing bespoke fundraising materials, or giving presentations. Eton College, through member of staff and long standing Ace supporter Glen Pierce, made a significant contribution to the £10,420 raised by schools. This included a new annual five a side event,



# Ace Africa (UK) Annual Report and Accounts 2019

staged at Eton in December. This was endorsed by our Patron, Andre Villas Boas. The tournament was organised by three Eton alumni, who spent part of the gap year in Tanzania in 2014.

The UK office also led the process of recruiting new members of the UK Board, to enhance and diversify its skills base. This began in August and concluded in October with the appointment of five new members. A web based process led to 76 applications, with a dozen interviews. New trustees met for inductions in two groups prior to the December Board meeting.

## Financial performance

Income in 2019 totaled £776,425. Expenditure was £790,056 of which £605,936 was grant making. The total cost of fundraising and grant applications was £125,689. Our governance costs were £5,325. Donations and grants were £718,172. Of this £566,222 was restricted and £151,950 unrestricted. Ace Africa UK supported Ace Africa programmes in Kenya and Tanzania during the year amounting to £611,138 of which £560,086 was for restricted purposes and £51,052 was unrestricted grants. £16,219 was allocated for conjoined projects with other charities as part of partnership agreements.

## Reserves policy

The Trustees hold unrestricted reserves in order:

- to ensure continuity of the charity's activities and delivery of programmes in Africa in the event of unexpected circumstances or setbacks
- to fulfil legal obligations in the unlikely event that Ace Africa (UK) ceases to operate

The Trustees estimate the appropriate level of reserves for the above purposes is the higher of three months of unrestricted budgeted expenditure, calculated on the basis of the annual budget, or 10% of annual expenditure, calculated on the basis of the most recent full year.

Ace ended 2019 not meeting its reserves policy. Contributory factors included a major donor not repeating an expected gift (as made the two previous years) and £20K in income related to advance sales for the 2020 major fundraiser not being generated as had been expected.

Increasing reserves while a key aim remains a challenge, for Ace as others in the sector, this being something required by donors, but rarely seen as something to be supported by them.

## Future plans

With our small staff and the complex work and relations to be managed with both donors and our partner organisations in Kenya and Tanzania, the 2019 UK fundraising targets were set at realistic levels, of which 89 per cent was raised. However, the challenge remains that successes in raising restricted income do not address the need for additional unrestricted income, which will in turn allow the replenishment of reserves.

While donors support core costs through a Full Cost Recovery (FCR) the sum raised from this is substantially less than the cost of the UK office. Very few trusts consider supporting the payment of fundraising staff, as against programming overseas.

2020 unrestricted income was to be driven by the major fundraiser last held in 2018. To reduce the risk associated with the event, costs were reduced by 70 per cent. By March of 2020 the full cost of the event had been covered by advance ticket sales.

# **Ace Africa (UK)**

## **Annual Report and Accounts**

### **2019**

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In April the event was formally postponed to October due to COVID-19. To ensure the UK office maintains a healthy cash flow and is able to undertake emergency funding for East Africa as well as normal long term funding, we are working with trusts and major donors to generate sufficient short term income. This saw some notable successes indicating a welcome change in perspective and funding policy by some donors.

The 2020 plan presented to the Board by the UK Country Director (in advance of the COVID-19 crisis) set out key questions to be considered and addressed by the Board during the year, which the trustees were asked to lead on with the support of staff. This would include a review of fundraising strategy and staffing. As events of early 2020 subsequently confirmed, the reliance on a biennial unrestricted fundraiser carries an unacceptable and unsustainable level of risk.

### **Accounting policies**

A summary of the principal accounting policies is set out in Note 1 to the accounts on page 16.

### **Risk**

At present there are no risks connected with the internal management and administration beyond those of staff infidelity, which are managed by supervision of income and accounting functions and are insured. The Charity makes grants to Ace Kenya and Ace Tanzania, which gives rise to risks of misappropriation or maladministration of such grants. These risks are managed by regular monitoring of Ace Africa financial and activity reports, including the receipt of audited financial reports, and visits to Ace Kenya and Ace Tanzania and their project areas by the Trustees and management of the Charity.

### **Responsibilities of the board of trustees**

The Trustees (who are also directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires that the Trustees prepare financial statements for each financial year that 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 period. In preparing these financial statements, the Trustees are required to:

- (i) Select suitable accounting policies and then apply them consistently;
- (ii) Observe the methods and principles in the Charities SORP;
- (iii) Make judgments and estimates that are reasonable and prudent;
- (iv) State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- (v) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will continue in business.

The board of Trustees is responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charitable company, and enable them to ensure that the financial statements comply with the Companies Act 2006. The board of Trustees is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



# Ace Africa (UK) Annual Report and Accounts 2019

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## Public benefit

In accordance with section 17 of the Charities Act 2011 the Trustees confirm that they have had regard to the Charity Commission's guidance in relation to public benefit. The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning the Charity's future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives they have set.

## Trustees' declaration

So far as the Trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the company's auditor is unaware, and each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Trustees and signed on its behalf by:

  
**David Montgomery**

Chairman

29/06/2020



# Ace Africa (UK)

## Annual Report and Accounts

### 2019

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#### Statement of Trustees' Responsibilities

The trustees acknowledge their responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **Ace Africa (UK)**

## **Independent Auditor's Report**

### **To the members of Ace Africa UK**

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#### **Opinion**

We have audited the financial statements of Ace Africa UK for the year ended 31 December 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements. 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).

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

#### **Conclusions relating to going concern**

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

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

#### **Other information**

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



## **Ace Africa (UK)**

### **Independent Auditor's Report**

### **To the members of Ace Africa UK**

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#### **Opinion on other matter 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 our knowledge and understanding of the company 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 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 trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 9, 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 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our



## **Ace Africa (UK)**

### **Independent Auditor's Report**

### **To the members of Ace Africa UK**

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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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Use of this report**

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs at 31 December 2017 and of its net income for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- have been prepared in accordance with the requirements of the Companies Act 2006.



Robert Kirkland

For and on behalf of Critchleys Audit LLP, Statutory Auditor

Beaver House  
23 - 38 Hythe Bridge Street  
Oxford  
OX1 2EP

Date:.....



**Ace Africa (UK)**  
**Statement of Financial Activities**  
**(Incorporating an income and expenditure account)**  
**For the year ended 31 December 2019**

		<b>Unrestricted</b>	<b>Restricted</b>	<b>12 Months</b>	<b>12 Months</b>
		<b>Funds</b>	<b>Funds</b>	<b>Total</b>	<b>Total</b>
		<b>2019</b>	<b>2019</b>	<b>Funds</b>	<b>Funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>2019</b>	<b>2018</b>
				<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>					
Donations and legacies	<b>2</b>	151,950	566,222	<b>718,172</b>	664,291
Charitable activities - events		8,239	-	<b>8,239</b>	167,763
Investments		14	-	<b>14</b>	13
Other - gifts in kind		50,000	-	<b>50,000</b>	50,000
<b>Total income and endowments</b>		<b>210,203</b>	<b>566,222</b>	<b>776,425</b>	<b>882,067</b>
<b>Expenditure on:</b>					
<b>Charitable activities</b>					
Support of Ace Africa programmes	<b>3</b>	51,052	554,884	<b>605,936</b>	693,537
Governance Costs	<b>3</b>	5,325	-	<b>5,325</b>	5,833
				<b>-</b>	<b>-</b>
<b>Raising funds</b>					
Fundraising and Grant Application Costs	<b>3</b>	120,488	5,201	<b>125,689</b>	134,314
Event Costs	<b>3</b>	3,106	-	<b>3,106</b>	70,316
Other	<b>3</b>	50,000	-	<b>50,000</b>	50,000
<b>Total expenditure</b>		<b>229,971</b>	<b>560,085</b>	<b>790,056</b>	<b>954,000</b>
<b>Net income/(expenditure)</b>		<b>(19,768)</b>	<b>6,137</b>	<b>(13,631)</b>	<b>(71,933)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		25,938	63,564	<b>89,502</b>	161,435
<b>Total funds carried forward</b>	<b>7</b>	<b>6,170</b>	<b>69,701</b>	<b>75,871</b>	<b>89,502</b>

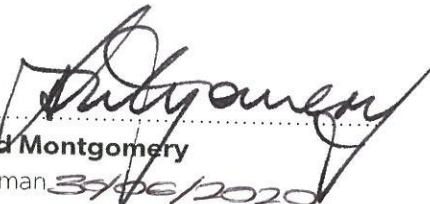
The statement of financial activities includes all gains and losses in the year.  
All income and expenditure derives from continuing activities.

**Ace Africa (UK)**  
**Balance sheet**  
**As at 31 December 2019**

	Notes	2019 £	2018 £
<b>Current Assets</b>			
Debtors	5	8,070	22,860
Cash at Bank and in Hand		<u>74,219</u>	<u>75,248</u>
		82,289	98,108
<b>Creditors:</b> Amounts falling due within one year	6	<u>(6,418)</u>	<u>(8,606)</u>
<b>Net Current Assets</b>		75,871	89,502
<b>Net Assets</b>		<u>75,871</u>	<u>89,502</u>
<b>Unrestricted Funds</b>			
General Funds		6,170	25,938
<b>Restricted Funds</b>	7	<u>69,701</u>	<u>63,564</u>
<b>Total Funds</b>	10	<u>75,871</u>	<u>89,502</u>

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies regime under the Companies Act 2006 and with the Financial Reporting Standard for Small Entities (effective April 2008)

Approved by the board of trustees and authorised for issue and signed on its behalf by:

  
 David Montgomery  
 Chairman 30/06/2020

  
 Christopher Rowse  
 Trustee 30/06/2020



**Ace Africa (UK)**  
**Cash flow statement**  
**As at 31 December 2019**

	<b>2019</b>	<b>2018</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities:</b>		
Net cash provided (used in) operating activities (reconciliation below)	(1,029)	(69,982)
Change in cash and cash equivalents in the reporting period	(1,029)	(69,982)
Cash and cash equivalents at the beginning of the reporting period	75,248	145,229
Cash and cash equivalents at the end of the reporting period	<u>74,219</u>	<u>75,247</u>
<b>Reconciliation of net income/(expenditure to net cash flow from operating activities)</b>		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(13,631)	(71,934)
Adjustments for:		
(Increase)/decrease in debtors	14,790	955
Increase/(decrease) in creditors	(2,188)	997
Net cash provided by (used in) operating activities	<u>(1,029)</u>	<u>(69,982)</u>

# Ace Africa (UK)

## Notes to the accounts

### For the year ended 31 December 2019

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#### 1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

##### a) Basis of accounting

The financial statements have been prepared under the historical cost convention. The financial statements of the public benefit entity have been prepared in accordance with all applicable accounting standards, FRS102, the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" revised 2015 (FRS102) and the Companies Act.

##### b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.
- Restricted funds are subject to restrictions on their expenditure imposed by the fund provider.

##### c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies are received by way of grants, donations, sponsorships and gifts and are included in full in the Statement of Financial Activities when receivable. Grants where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes entitled to the grant. Sponsorship income is deferred over the period to which the sponsorship relates.
- Donated facilities and services are measured on the basis of the value of the gift to the charity, being the value that the charity would pay in an open market for an alternative item that would provide a benefit to the charity equivalent to the donated item. The value of services provided by volunteers has not been included in these accounts. Investment income is included when receivable.

##### d) Expenditure

Expenditure is recognised on an accrual basis as liabilities are incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Grants payable comprises amounts paid to the institutions within Africa that deliver the services for the beneficiaries. These costs are recognised when the obligation to make the grant arises. Grant payments sent in advance of the month for which they are intended (to allow for cash-in-transit delays on overseas payments) are prepaid.
- Costs of generating funds include those costs incurred which relate to fundraising or organisation of events.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked with the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resources. Costs relating to a particular activity are allocated directly. Others are apportioned as set out in note 3.

##### e) Grant making policy

The charity's grant making policy is outlined in the Trustees' Report.

**Ace Africa (UK)**  
**Notes to the accounts**  
**For the year ended 31 December 2019**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2019</b>	<b>Total 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>2 Donations and legacies</b>				
Restricted Donations	-	566,222	566,222	591,511
General Donations	151,950	-	151,950	144,780
	<u>151,950</u>	<u>566,222</u>	<u>718,172</u>	<u>664,291</u>
<b>Other</b>				
In kind - use of office space	50,000	-	50,000	50,000



# Ace Africa (UK)

## Notes to the accounts

### For the year ended 31 December 2019

#### 3 Expenditure

	Costs of charitable activity	Fundraising and grant applications	Event costs	Governance costs	In kind expenses	Total 2019	Total 2018
	£	£	£	£	£	£	£
<b>Support of Ace Africa Programmes</b>							
Ace Africa (Kenya) - Unrestricted Grants	-	-	-	-	-	-	57,590
Ace Africa (Tanzania) - Unrestricted Grants	23,552	-	-	-	-	23,552	46,770
Programme costs paid in UK - Unrestricted	27,500	-	-	-	-	27,500	30,000
	51,052	-	-	-	-	51,052	134,360
Ace Africa (Kenya) - Restricted Grants	212,600	-	-	-	-	212,600	236,572
Ace Africa (Tanzania) - Restricted Grants	321,230	-	-	-	-	321,230	282,109
Programme costs paid in UK - Restricted	4,835	5,201	-	-	-	10,036	17,033
Conjoint Projects	16,219	-	-	-	-	16,219	23,463
	554,884	5,201	-	-	-	560,085	559,177
<b>Cost of Generating Funds</b>							
Staff costs - general fundraising	-	159,990	-	-	-	159,990	163,556
Staff costs - restricted grants	-	-	-	-	-	-	-
Volunteers & interns	-	-	-	-	-	-	370
Bank charges	-	1,934	-	-	-	1,934	1,861
Postage	-	670	-	-	-	670	895
Stationery	-	383	-	-	-	383	131
Telephone	-	72	-	-	-	72	16
Travel	-	389	-	-	-	389	2,901
Media Costs	-	9,114	-	-	-	9,114	9,539
Training and development	-	295	-	-	-	295	50
Direct fundraising costs	-	1,181	-	-	-	1,181	1,887
Miscellaneous costs	-	1,759	-	-	-	1,759	1,720
Professional services	-	-	-	-	-	-	-
IT & website costs	-	250	-	-	-	250	148
Rent	-	-	-	-	50,000	50,000	50,000
Support costs allocated to restricted grants	-	(55,549)	-	-	-	(55,549)	(49,029)
Recruitment fees	-	-	-	-	-	-	270
Event Costs	-	-	3,106	-	-	3,106	70,316
Governance costs	-	-	-	-	-	-	-
Insurance Costs	-	-	-	1,425	-	1,425	1,453
Audit Fee	-	-	-	3,900	-	3,900	4,380
<b>TOTAL</b>	<b>605,936</b>	<b>125,689</b>	<b>3,106</b>	<b>5,325</b>	<b>50,000</b>	<b>790,056</b>	<b>954,000</b>

# Ace Africa (UK)

## Notes to the accounts

### For the year ended 31 December 2019

#### 4 Trustees' Remuneration, Expenses and Donations

Nether the Trustees nor any persons connected with them have received any remuneration, reimbursed expenditure or other benefits

Donations to the charity within the year from Trustees totalled £1,540 (2018: £3,000).

5	Debtors	2019 £	2018 £
	Other debtors	5,000	19,135
	Prepayments	1,458	1,425
	Accrued income - Gift Aid	1,612	2,300
		-	-
		<u>8,070</u>	<u>22,860</u>

6	Creditors	2019 £	2018 £
	Accruals	4,000	4,000
	Creditors within one year	0	1,000
	Other creditors	2,418	3,606
		<u>6,418</u>	<u>8,606</u>

**Ace Africa (UK)**  
**Notes to the accounts**  
**For the year ended 31 December 2019**

**7. Movement in Restricted Funds**

<b>Fund Details</b>	<b>Brought Forward 01/01/2019 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Carried Forward 31/12/2019 £</b>
Ace Africa, Counsellor, Bungoma, Kenya	315	-	315	-
Ace Future Stars, Child Development, Arusha, Tanzania	7,189	36,141	11,030	32,300
Alumni/Bursary Funds, Kenya	4,885	1,900	2,385	4,400
Emergency Fund, Kenya & Tanzania	7,749	698	7,819	628
Got Matar & Siaya 10k run, Siaya, Kenya	2,172	15,391	15,853	1,710
Community Development, Arusha & Moshi, Tanzania	-	46,750	46,750	-
Rosie Dwyer Fund, Bungoma, Kenya	1,058	955	-	2,013
HIV/AIDS Health improvement, Siaya, Kenya	-	44,877	44,877	-
The Amani Child Development Centre, Siaya, Kenya	343	-	343	-
Truck Fund, Kenya & Tanzania	1,263	-	-	1,263
Pire memorial Fund, Bungoma, Kenya	- 79	-	- 79	-
Donations for school & Homes, Kenya	100	-	100	-
Child Development, Arusha, Tanzania	1,936	-	1,936	-
Community Livelihoods Initiative, Arusha, Tanzania	-	57,522	57,522	-
Community Livelihoods Initiative, Siaya, Tanzania	-	36,484	36,484	-
Jigers Project-Child Development-Kenya	-	2,609	2,609	-
Counsellor-Child Development- Arusha, Tanzania	-	38,656	38,656	-
Child Development, Migori, Kisumu, Kenya	8	-	8	-
Conjoint project, Community Livelihood Initiative, Kenya	11,085	25,421	29,187	7,319
Community Livelihoods, Homa Bay, Kenya	453	-	453	-
Encouragement Grant-Kenya & Tanzania	553	-	553	-
Child Development, Vihiga & Homa Bay- Kenya	1,902	-	-	1,902
Community Livelihoods, Kenya	-	15,000	15,000	-



**Ace Africa (UK)**  
**Notes to the accounts**  
**For the year ended 31 December 2019**

<b>Fund Details</b>	<b>Brought Forward 01/01/2019 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Carried Forward 31/12/2019 £</b>
Facilitating long term sustainable organisational development -UK, Kenya & Tanzania	21,882	17,991	36,457	3,416
Counsellor Salary-Kenya	750	-	-	750
Nutrition Supplements & Training-Tanzania	-	20,000	18,000	2,000
Child Protection, Arusha, Tanzania	-	40,000	40,000	-
Fruit Tree Cultivation, Siaya, Kenya	-	35,000	35,000	-
Capacity Building and organizational development-Kenya & Tanzania	-	50,764	50,764	-
Youth & Community, Tanzania	-	54,840	54,840	-
Water, Sanitation, Hygiene Education, Siaya, Kenya	-	9,223	9,223	-
Orphanage School, Kenya	-	16,000	4,000	12,000
	<b>63,564</b>	<b>566,222</b>	<b>560,085</b>	<b>69,701</b>

**8 Taxation**

As a charity, Ace Africa (UK) is exempt from tax on income and gains as specified by the Income Tax Act 2007 and s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

<b>9 Net income / expenditure for the year</b>	<b>2019 £</b>	<b>2018 £</b>
This is stated after charging	-	-
Auditor's remuneration - current year	4,000	4,000
Over provision for previous year	(100)	380
	<b>3,900</b>	<b>4,380</b>

**Ace Africa (UK)**  
**Notes to the accounts**  
**For the year ended 31 December 2019**

**10 Analysis of net assets between funds**

Fund balances at 31 December 2019 are represented by :	<b>Unrestricted</b>	<b>Restricted</b>	<b>Totals</b>
	£	£	£
Net current assets/ (liabilities)	6,170	69,701	75,871

**11 Employees**

	<b>2019</b>	<b>2018</b>
	£	£
Total gross wages & employer's national insurance	159,990	163,556
	<u>159,990</u>	<u>163,556</u>
Staff costs above include remuneration paid to key management personnel, comprising the UK Country Director, amounting to:	<u>56,485</u>	<u>60,000</u>
Average number of employees during year	<u>4</u>	<u>4</u>

There were no employees with emoluments above £60,000 (2018: 60,000)

**12 Company Limited by Guarantee**

Ace Africa (UK) is a Company Limited by Guarantee and every Trustee has undertaken to contribute such amount as may be required, not exceeding £10, to the Company's assets should it be wound up.

The registered office of the Company is The St Botolph Building, 183 Houndsditch, London, EC3A 7AG.

**13 Related party transactions**

There were no related party transactions within the reporting period.





**Ace Africa**

Developing Communities