

By this month NPOs with a financial year end of 31 March each year should have been audited and should be awaiting their audit results. The annual audit is a tool to inform the organisation how it is doing financially and is also an excellent fundraising document. Many NPOs however, do not see the value of the audited financial statements as a fundraising tool.

In deciding which organisations to fund, donors look at the annual financial statement to assess the financial health and strength of the applicant organisation. Now, some NPOs do not like this. Annual financial statements of registered NPOs are open to public scrutiny so there is no need to be afraid of this.

What got me thinking about audited financial statements this week was the release of the financial results of the parastatal PetroSA. PetroSA this past year made a R 14.5 billion loss. Yes, that is correct, a R 14.5 billion loss. Most of this was through one venture (what we would call a programme in the NPO world), Project Ikhwezi.

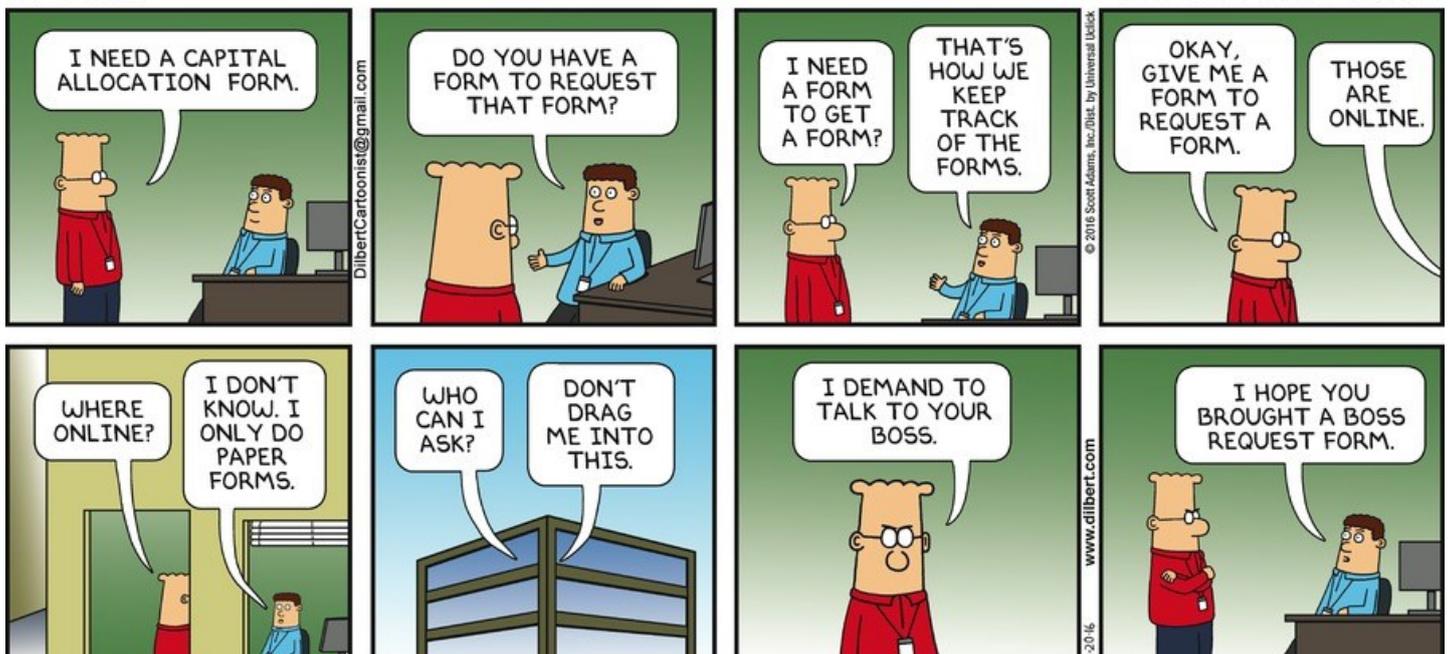
Also released this week by the Auditor-General is the fact that only 49 out of some 280 municipalities (18%) achieved a clean audit last year. The only metro to get a clean audit was Cape Town. By contrast, at the Centre for Early Childhood Development, we have achieved 23 consecutive clean audits since our founding 23 years ago. As NPOs we must strive to obtain only clean audits.

Enjoy reading this edition of EARLY YEARS.

ERIC ATMORE
Director

DILBERT

BY SCOTT ADAMS



QUALITY MATTERS IN EARLY CHILDHOOD EDUCATION

~ *The Heckman Equation*

Complementing their recent cost-benefit analysis of the ABC/CARE Program, Professor Heckman and his team look at the differences in early childhood education outcomes based on gender in their paper, *Gender Differences in the Benefits of an Influential Early Childhood Program*. As with most early childhood studies, they find that quality early childhood education benefits low-income children, but they also find significant differences by gender. Although all children benefit most from high quality care, girls show some improvement in lower quality care and boys are actually harmed by it. Given the necessity to work, it is imperative to provide low-income families with quality child care. Failure to do so is a missed opportunity to improve lives and the national economy, especially since high quality programs pay for themselves in the short- and long-term.



ABC/CARE: A study in the effects of high quality care.

ABC/CARE offered comprehensive developmental resources to disadvantaged African-American children from birth to age five, including nutrition, access to health care and early learning. Children were randomly assigned into either the treatment group that received this centre-based care or the control group that had access to alternatives, such as lower quality centre-based care or in-home care. Because many high quality programs today include the components central to ABC/CARE, evidence from ABC/CARE is relevant today. Furthermore, about 19% of all African-American children would be eligible for the program today. And, research shows that the negative effects of a disadvantaged early childhood are similar across races.

Better outcomes for all with differences between genders.

Professor Heckman finds significant benefits from treatment in comprehensive, birth-to-age-five early childhood education. In fact, every dollar invested provides a 13% per annum return on investment, which is significantly higher than the 7-10% return found for preschool alone. Consistent with a wide body of research, there were gender differences in outcomes, with males requiring the highest quality of care, but driving the economic

benefits of the program. The greater resilience of females allows them to do better in lower quality settings, but still not as well as in high quality ones.



Beneficial female outcomes.

ABC/CARE female participants in the treatment group had substantial effects on education, human capital accumulation and employment compared to those who attended the next best alternative for care. Even stronger results were seen when the treatment group was compared to those who stayed at home. High school graduation rates increased between 13% and 25%. College graduation rates increased 13% with the average years of schooling increasing between 1.8 and 2.1 years. Employment at age 30 increased between 8% and 13% as well.

Beneficial male outcomes.

The results for males show lower drug use and blood pressure, as well as positive effects on education and labour income. The results for employment, hypertension, and blood pressure are higher when the treatment group is compared to the children who attended alternative childcare centres. Male employment in the treatment group at age 30 increased by 11% to 19%. Income also increased between \$19,000 and \$24,000.

Low quality care hurts males.

Separation from the mother and being placed in relatively low quality childcare has far more negative consequences for male subjects than for female ones. This suggests that high program quality is necessary to generate beneficial outcomes.

High quality care is a necessity, not a luxury.

Given the economic realities of today's families, it is imperative to provide low-income families with high quality child care, health care and early learning that assists them in providing effective early childhood development to their children. Doing so will result in stronger families, higher achievement, reduced social costs and a stronger national economy. Failing to invest in quality is a missed opportunity, especially since quality programs pay for themselves in the short- and long-term.

Article available at
https://heckmanequation.org/assets/2017/06/F_Heckman_CBA_GenderEffects_060817.pdf

SOUTH AFRICAN KIDS ROBBED OF CHILDHOOD

~ Benjamin Din

South Africa ranks in the middle index of countries where childhood is most threatened, according to Save the Children's latest report, "Stolen Childhoods".



"Of the 172 countries looked at, South Africa comes out 103rd, which is not good enough for a country like South Africa," said Save the Children International chief executive Helle Thorning-Schmidt. "We want to put a focus on why."

The former Danish prime minister was speaking at an early childhood development centre in Stjwetla, Alexandra on Thursday, 01 June. Her visit coincided with International Children's Day as well as Child Protection Week.

The report identified seven childhood enders: death, school dropout, hindered growth, pregnancy, victim of extreme violence, labour and marriage.

At least 700 million children have had their childhood abruptly ended, according to the report.

South Africa has the highest child-homicide rate outside Latin America and the Caribbean, according to a South African supplement of the report.

For Save the Children South Africa (SCSA), the report helped sharpen the focus of its programmes on the first five factors, said chief executive Gugulethu Ndebele.

"As a South African, I think we've gone numb on the issues of children. We think that a hashtag there and a slogan here is going to sort out what is fundamentally wrong with the lives of children." Ndebele said.

Norway, Slovenia and Finland topped the list, which ranked the best countries to have a safe childhood.

Although eight African countries fared better than South Africa, the bottom 19 countries were African, with Niger last.

The centre, where Thorning-Schmidt released the report, opened in 1989 without basic services but today has electricity and running water.

Donors have funded a kitchen, and flushing toilets and bathroom sinks are being installed.

The pupils, aged 3 to 6, are a part of SCSA's preschool programme, which focuses on a holistic three-pronged approach: nutrition, education and child protection.

For a monthly fee of about R100, Ndebele said, the centre's 50 children receive breakfast, lunch and an afternoon snack. They have a safe space to play, solve puzzles, and learn to read and write. They're also taken for immunisations.

"The most important thing is they learn to be responsible for themselves and they learn to communicate with others," said principal of the centre, Jacobeth Moikanyane.

Article available at

<http://www.iol.co.za/the-star/news/sa-kids-robbed-of-childhood-9496099>

IT'S NO JOKE! LAUGHTER IS A VITAL PART OF A CHILD'S DEVELOPMENT

~ Elaine Hunter

We look at the role of humour - from babies smiling at a very early age to young children using it to form friendships and their identity.



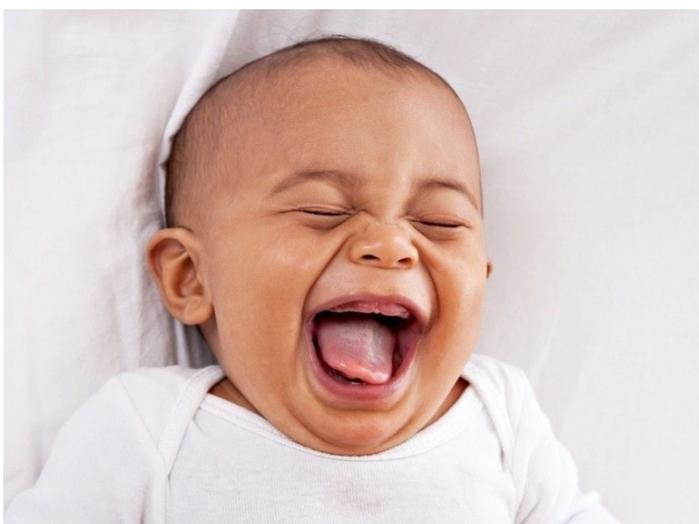
We all like to laugh. It makes us feel good. Our favourite friends and family are usually the ones we can have a good giggle with.

The ones who can see the funny side of most situations.

That's the same for children. They use humour a lot when it comes to bonding and making friends.

Even babies smile and laugh. It's one of our first instincts. Consultant clinical psychologist, Dr Rachel Andrew said: "One of the first things that babies do naturally is smile. At first this is not in response to stimulation - but by about eight to 10 weeks old it is.

"Babies laugh spontaneously soon after and from about three months most babies will laugh at their environment. This suggests that humour, smiling and laughing is part of our early natural development.



"For babies and children, it often develops further as part of a social interaction - laughing is a way of engaging others and of connecting via a shared experience."

But humour and laughter may also have a deeper meaning in terms of survival and defence.

Dr Andrew, of Time Psychology Ltd, is best known in Britain for her appearances as an expert on TV shows and in the media.

She explained: "Smiling could also be linked to evolutionary psychology research - that it is a way of babies engaging others and receiving care in the early days and then used as a social vehicle to develop relationships and form positive bonds.

"Even as children grow, being funny can be a key survival skill and can form part of some children's identity for life. Humour is also talked about as a defence mechanism."

As part of Theirworld's #5for5 campaign, we have been looking at the importance of fun, games and play in early childhood development.

The campaign calls on the international community to invest in quality care for the under-fives - because 90% of brain development happens in those first five years. That care includes play as well as nutrition, health, learning and

protection.

World leaders meet in Germany next month (July 2017) at the G20 summit. Theirworld is urging them to support young children by backing a new funding initiative - the International Finance Facility for Education (IFFEd) - that will help to pay for quality pre-primary education programmes.

Laughter can work to bring people together. Legendary funnyman Danny Kaye was the first UNICEF Goodwill Ambassador and travelled the world meeting children and highlighting what was happening in some of the poorest countries in the world.

He said there was no such thing as a language barrier - his language was love and laughter and he engaged with children instinctively.

"Children are the same the world over," said Danny, who was a Goodwill Ambassador for 33 years until his death in 1987.

"They may have a different culture but an ache or a laugh is universal."

"If children are healthy and have care and education surely they will be more effective adults, and maybe, just maybe, make the world a better place."

Consultant clinical psychologist Emma Citron said: "Children find random things funny and enjoy slapstick humour. They can laugh at someone putting a silly hat on their head, so what is funny to a child is often not that funny to an adult.

"Plus adults' ideas of funny can be far from children's.

"Adults might think that a clown is funny but we know that many children don't like clowns at all. Children see funny things in lots of different things - not just what we might think will make them laugh.

"Humour and laughter also defines children's friendship groups. They will bond with children they can laugh with because they all find the same things funny. There are lots of different people in the world and we all laugh at different things."

She said parents have an important role to play and that many make the mistake of thinking children are a "different species". "Children are people and humour is important to them," she explained.

"We can tackle difficult subjects with the use of humour. It's a healthy parenting aid. When things make us laugh, we are less stressed and deal with things in a more positive way.

"Humour allows children to see things from a different perspective and to look at the world in a different way."

Article available at
<http://theirworld.org/news/no-joke-laughter-vital-part-of-child-development>