

CHILD.ORG INTERNATIONAL

England & Wales - Charity number 1118528

Details

Other names CHILD.ORG, KENYAN ORPHAN PROJECT

Status Registered

Legal form Charitable company

Company number [05818928](#)

Registered 2007-03-26

Register [View on the Charity Commission register](#)

Contact

Address Child.org
7 Unity Street
Bristol
BS1 5HH

Phone 07751768207

Email hello@child.org

Website <http://child.org>

Activities

Objects: THE OBJECTS OF THE CHARITY ARE, FOR THE PUBLIC BENEFIT AND PARTICULARLY BUT WITHOUT LIMITATION FOR THE BENEFIT OF CHILDREN, ANYWHERE IN THE WORLD:A)TO RELIEVE POVERTY, SICKNESS AND DISTRESS;B)TO ADVANCE HEALTH AND SOCIAL WELFARE;C)TO ADVANCE EDUCATION; ANDD)FURTHERING OTHER PURPOSES AS ARE EXCLUSIVELY CHARITABLE UNDER THE LAWS OF ENGLAND & WALES AS THE TRUSTEES MAY DETERMINE FROM TIME TO TIME, IN PARTICULAR BUT WITHOUT LIMITATION WHERE THIS DIRECTLY OR INDIRECTLY SUPPORTS THE PRECEDING OBJECTS (A) - (C)

Activities: Child.org works to champion maternal and child health in Kenya. We work with local communities to provide life-saving health information to parents, connect at-risk mums and babies with healthcare services and work with local health authorities to improve quality of care. Our projects have been life-saving.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** THROUGHOUT THE WORLD BUT PRIMARILY IN KENYA AND NEIGHBOURING COUNTRIES.
- Kenya
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£646,195	£400,859	£467,806	5
2023-12-31	£264,336	£432,660	-	-
2022-12-31	£555,998	£373,319	£390,794	5
2021-12-31	£316,370	£247,110	-	-
2020-12-31	£392,027	£428,847	-	-

Trustees

Name	Role	Appointed
Benjamin Mason	Chair	2014-02-20
Denis Kongere		2025-01-01
Dr DANIEL STEPHEN MAGNUS		
Dr Mary Wangechi Mbuo		2025-01-01
Dr REBECCA ANNA SMITH		
Eve Riddle		2020-01-29
Karen Margaret Stephenson		2025-01-01
Thomas Muirhead		2021-04-21

CHILD.ORG INTERNATIONAL

England & Wales - Charity number 1118528

Accounts

CHILD
.ORG



2024 ANNUAL REPORT

and financial statements for year ending
31st December 2024

CONTENTS







	What we do	03
	Impact model	04
	Our work in 2024	05
	Note from our CEO	10
	Thank yous	11
	Financial statements	12

Photo on cover captured by [Taji Creatives](#). Features Damaris, a Team Mum participant.

WHAT WE DO

Our visions & values

At Child.org, we work with pregnant women, new mums, communities and government to improve access to, and quality of, healthcare for pregnant women and their babies. We connect communities and services and advocate for quality care so that mums and babies stay alive, safe and healthy.

Since 2019, we've supported over 10,000 pregnant women with life-saving health information and access to quality antenatal care.

Our work could not be more timely:

“Once promising progress in reducing preventable maternal deaths has largely stalled: between 2016 and 2020, the global annual reduction in maternal deaths was effectively zero.”

(UNFPA, 2024)

Globally, we are not investing enough to reduce preventable maternal deaths. Access to quality healthcare care is not equal, and not always a priority. But we can change this.

Through work like our Team Mum initiative we aim to contribute to a reduction in maternal and neonatal mortality in the Kenyan counties we work in, so that mums and their babies stay alive, safe and healthy.

1 HEALTH PROMOTION

We increase agency and decision-making on health amongst pregnant women through promotion of health education and community-based advocacy.

2 IMPROVED HEALTH SERVICE DELIVERY

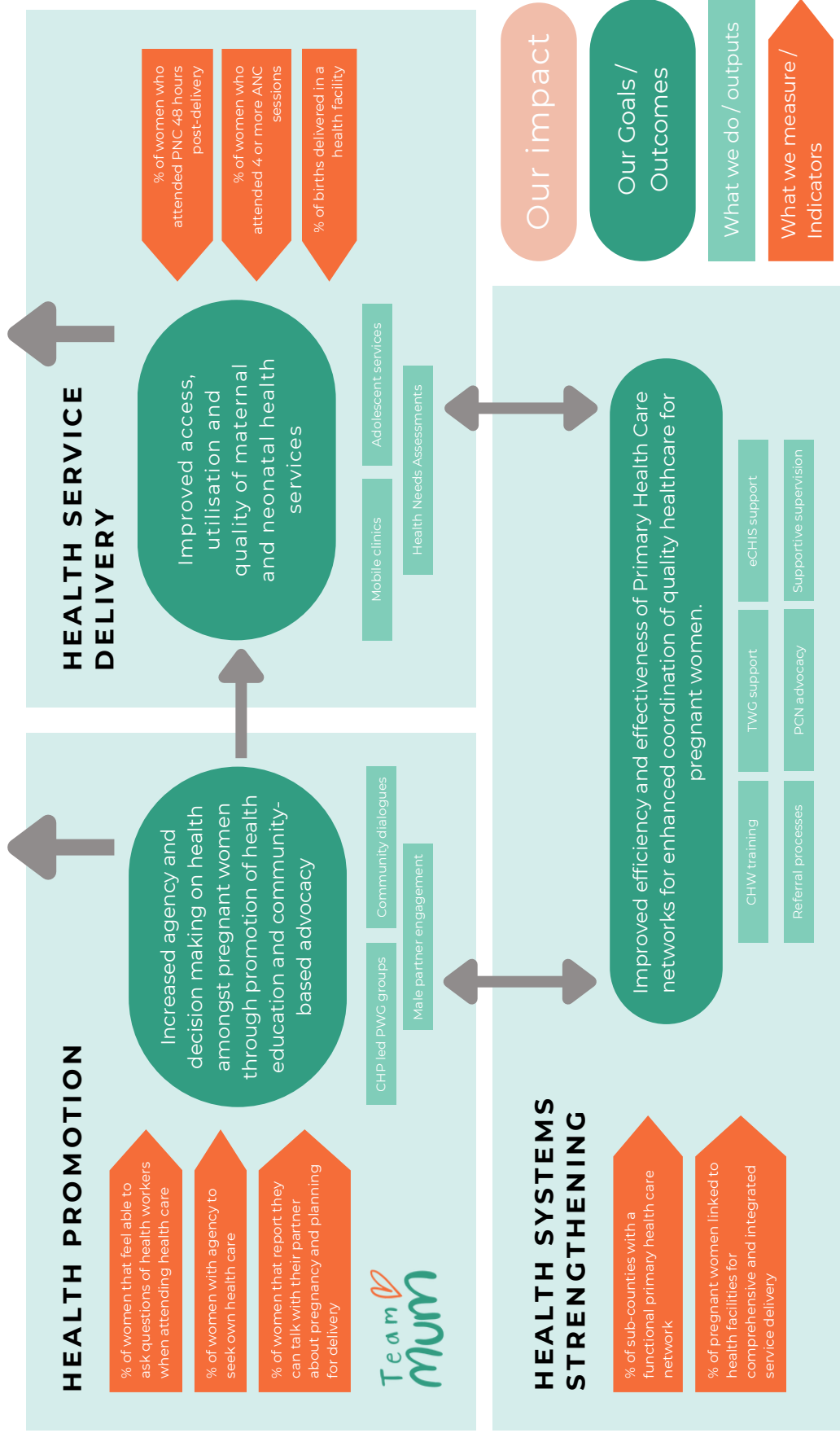
We improve access, utilisation and quality of maternal and neonatal health services.

3 STRENGTHENED HEALTH SYSTEMS

We improve the efficiency and effectiveness of Primary Health Care networks for enhanced coordination of quality healthcare for pregnant women.

CHILD.ORG'S IMPACT MODEL

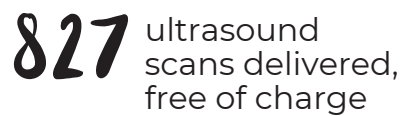
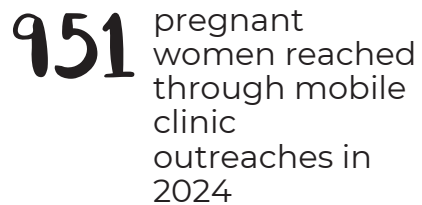
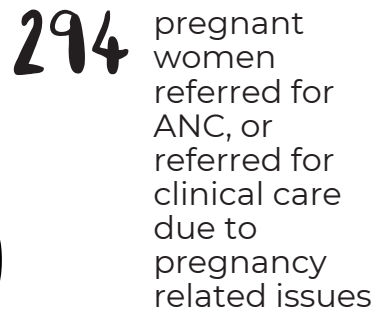
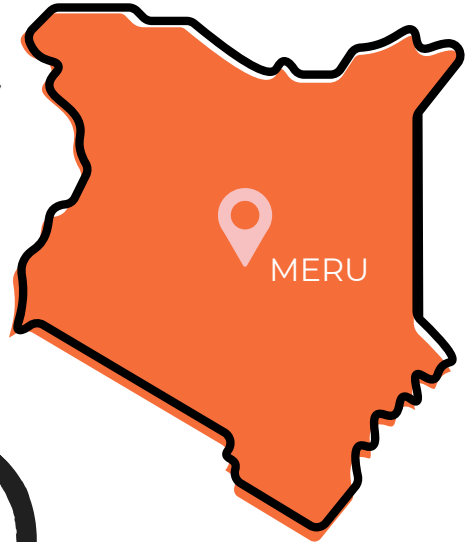
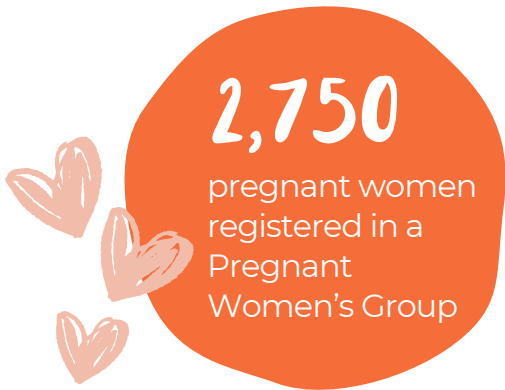
REDUCING MATERNAL & CHILD MORTALITY



OUR WORK IN 2024

TEAM MUM IN MERU

Child.org has supported 10,745 women through Team Mum since 2019. This year alone, we have achieved the following milestones:



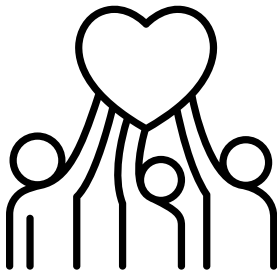
TEAM MUM IN NAROK

In 2024, Child.org began our work in Narok County: laying the critical foundations needed to launch Pregnant Women's Groups.

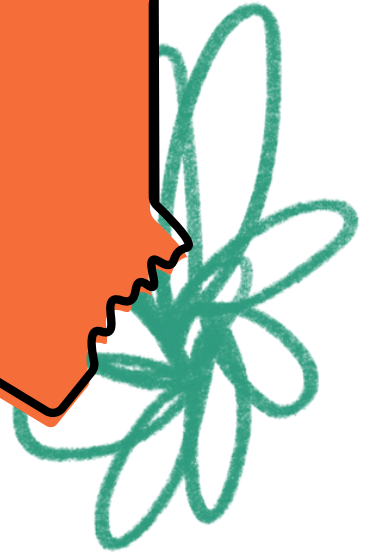


417 respondents took part in our baseline study, across target and control counties

32 Community Health Promoters recruited to lead Pregnant Women's Groups*



*We are working with a further 44 health workers, from Community Health Assistants through to the County Health Management Team, on the roll out of Team Mum in Narok South.



World Contraceptive Day

Child.org was invited by the Narok Government to exhibit at their conference for World Contraception Day and showcase Team Mum to representatives from all 47 other counties in Kenya.

Team Mum Manual Redesign

Community input: Technical consultants, local health workers and pregnant women and adolescents all fed into the redesign of our Team Mum Manual: the guide that Community Health Promoters use to run Team Mum groups.

Following a thorough Needs Assessment and focus group discussions, we used participant and health worker feedback to make tailored adaptations such as simpler explanations and more use of diagrams/pictures, to be more inclusive of all women; such as those with lower literary rates.



TEAM MUM IN GARISSA

Where

Garissa County

Why

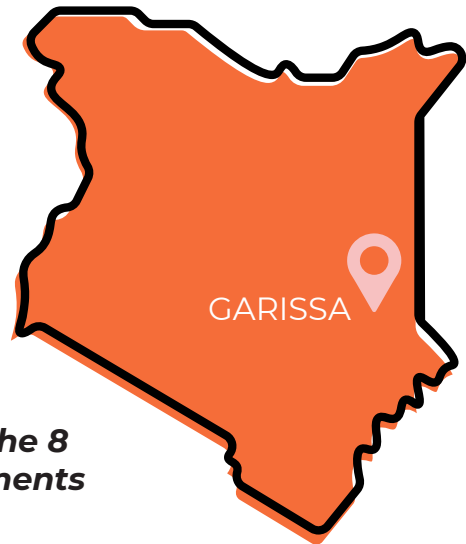
In Garissa County, Kenya, maternal and neonatal mortality is unacceptably high.

Here, less than a third of women attend 4 of the 8 WHO-recommended antenatal care appointments - the lowest in all of Kenya.

Insecurity, pastoral and patriarchal culture and low literacy combine to hinder women's agency and ability to access the life-saving healthcare they are entitled to, while the region's climate change-related extreme heat poses further risks for maternal and neonatal health.

What

Thanks to the £83,470 raised as part of Big Give Christmas Challenge 2024, from 2025 we will work with 95 community health workers to arm 2,000 pregnant women with critical antenatal knowledge and agency, and help pregnant women navigate their pregnancy, birth and postpartum period safely.



Thank you...

to Festival Republic, the Coles-Medlock Foundation, Angela and John, ZX Lidars and everyone who donated to our Big Give Christmas Challenge for making Team Mum Garissa possible!

FUNDRAISING ACHIEVEMENTS

2024 saw us bring together an incredible 2,400 supporters across events, partnerships and fundraising endeavours. Whether you joined us in Bristol for our annual Shindig gathering, at the Science Museum in London, in a festival field, in Kenya or virtually on a call - thank you for making 2024 the year we brought our biggest ever numbers together.

♥ Shindig in Bristol

♥ Biggest ever Charity Concierge

- 4 festivals
- 201 volunteers
- 4,824 volunteer hours
- £111,215 raised - a new record!

♥ Child.org at the London Science Museum

Over 2,000 guests attend the Science Museum's "Lates" series. We were invited to exhibit for their very special "Journey of Life" Lates, where we recreated Team Mum groups in an immersive experience for museum go-ers.



Inner Wheel District 5

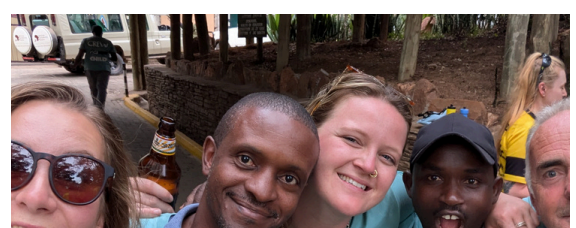
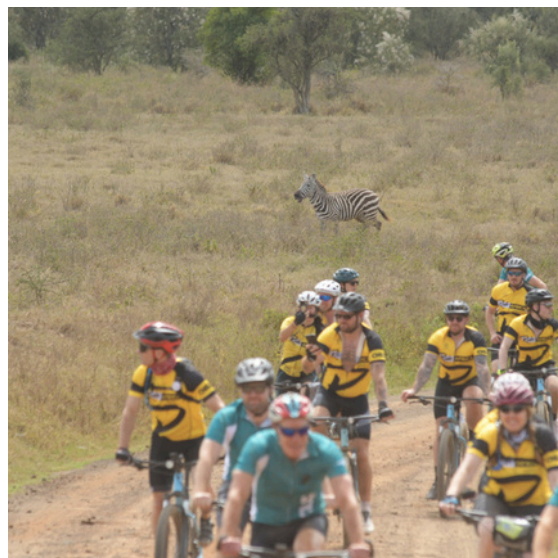
Lucy J joined the Inner Wheel District 5 for their International Service Luncheon in October - over 60 members of clubs from the North West have supported Child.org this year.

Ride Africa: Mara Calling

70 riders joined us for Ride Africa: Mara Calling, undertaking an epic cross country journey from the Great Lakes to the world famous Masai Mara and raising £272,147 in the process.

Our Second Big Give

Our Big Give match-funded Christmas Appeal raised £83,480 for a new Team Mum initiative in Garissa, Kenya. Thank you to our partners Festival Republic and Coles Medlock foundation for matching public donations.



NOTE FROM OUR CEO

2024 was another great year for Child.org. We expanded our flagship maternal health project, Team Mum, into Narok, our second County in Kenya. In doing so, we're testing the scalability and transferability of the programme to help us understand how far we think we can expand. Each context in Kenya has its own challenges for women, yet some of the issues remain the same; women are struggling to access consistent and quality maternal health care.

Team Mum addresses this issue in three key ways. Firstly, we address the health seeking behaviours of pregnant women by providing the information they need to make decisions over their own health. We then utilise the experiences of women to address the second issue; that of quality care. We use the feedback women provide to understand where problems exist within the health system, such as why women are not going to specific clinics. We feed this back to regional health management teams and work together to find solutions.

Lastly, we strengthen the health systems that the programme operates within, to improve capacity and to ease the workloads of health workers.

As Team Mum grows, we are always looking to improve the quality and efficiency of our work. This year we also achieved approval from KEMRI; the best scientific ethics review board in Kenya which was a significant achievement for the team.

Our fundraising grew substantially this year, thanks to an expansion in our unrestricted activities: our biggest ever Charity Concierge year; and a sell out

Ride Africa event with our new route ending in the Maasai Mara. Continued thanks to our partner Festival Republic for the opportunity to raise the funds that allow us to grow and evolve our reach. We are also delighted that Melvin Benn, Festival Republic's Managing Director, agreed to take on the role of Patron of Child.org.

We also received our biggest ever single donation from the wonderful Angela and John Jackson, who have been connected to our work since Angela joined our Charity Fast-track in 2019. Their generous donation has allowed further expansion of activities in Narok & Garissa, alongside some major investment in improving internal systems. These will ultimately help us to improve our ability to measure and share our impact, which will continue to help us expand our work.

Finally, a huge achievement this year is that three new board members have been recruited, and will start with us in 2025. This is the actioning of a commitment made (and then disrupted by global events) back in 2020 to improve Kenyan representation on our board and we can't wait to introduce them to you in 2025!

Thank you for your support of our organisation and our cause - you help us to make wonderful things happen.

Martina Gant, CEO

Marti

Thank you



Child.org is a small team supported by a brilliant community of funders, partners, champions and fundraisers. Thanks to you, we're making pregnancies and births safer.



FUNDERS, TRUSTS & FOUNDATIONS

The Coles-Medlock Foundation
The Austin Bailey Foundation
The De La Rue Charitable Trust
The Green Hall Foundation
The CB & HH Taylor Trust
The Fulmer Charitable Trust
The Mikado Trust



COMMUNITY PARTNERS

The Inner Wheel of Clevedon
The Inner Wheel District 5



CORPORATE PARTNERS & SUPPORTERS

Festival Republic
ZX Lidars
FuelHQ
Fred Olsen Social Engagement
IPP Group Limited
Fairweathers Solicitors LLP
Goodlive
Seek Development
Dr Podcast
New Scientist
Somerset Early Scans

We would also like to say a special thank you Angela and John Jackson for your transformational support to Child.org this year.

Thank you



REGISTERED COMPANY NUMBER: 05818928 (England and Wales)
REGISTERED CHARITY NUMBER: 1118528

Report of the Trustees and
Financial Statements for the Year Ended 31st December 2024
for
Child.org International Limited

Dunkley's
Statutory Auditor
Chartered Accountants
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Child.org International Limited

**Contents of the Financial Statements
for the Year Ended 31st December 2024**

	Page
Report of the Trustees	14 - 17
Report of the Independent Auditors	18 - 21
Statement of Financial Activities	22
Balance Sheet	23 - 24
Cash Flow Statement	25
Notes to the Cash Flow Statement	26
Notes to the Financial Statements	27 - 35
Detailed Statement of Financial Activities	36

Child.org International Limited

Report of the Trustees for the Year Ended 31st December 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Children born in sub-Saharan Africa are 15 times more likely to die in childhood than children in Europe and North America and the earliest days of life are still the most dangerous for children born in Kenya and all over Africa.

This is the reason Child.org does the work we do. We work with pregnant women, new mums, communities and government to provide life-saving antenatal and postnatal health information, connect communities and services, and advocate for quality care so that mums and babies stay safe, alive and healthy.

Public benefit

The trustees have had regard to the guidance issued by Charity Commission on public benefit.

STRATEGIC REPORT

Achievements and performance

Key Programming

We are very pleased to report that, in a highly challenging year for both fundraising and delivering international development, Child.org had an extremely strong 2024 and was able to both increase income levels and expand its footprint on the ground in Kenya: reaching more pregnant women, engaging new local communities and forging new partnerships with local healthcare and government representatives.

The investments we made throughout 2023 into our team, operational processes and strategic approach all started to pay off in 2024, with both the tangible outcomes covered below, but also a greater collective sense of the ultimate goals of the charity and the steps needed to achieve them.

We achieved one of these key steps by expanding our Team Mum pregnant women's groups programme to a second county, after six years running in Meru County. Narok County is similarly rural and has particularly high maternal mortality rates and adolescent pregnancy rates. The adolescent pregnancy rate in Narok is nearly double the national average at 28%. This contributes to high maternal mortality rates as adolescents face higher risks of complications during pregnancy. Pregnant women in Narok need to travel large distances between healthcare facilities and high levels of home deliveries. The critical first step for Narok was running a baseline study with over 400 participants, in order to then be able to measure the impact of the programme as it rolls out.

We also started preparing for Team Mum expansion to a third county - Garissa - in 2025, to continue reaching new areas and communities. Garissa has the lowest percentages of pregnant women attending the recommended antenatal care appointments in all of Kenya.

Overall our Team Mum programme has seen 10,745 women enrolled in and supported by local pregnant women's groups. More than 25% of these were secured in 2024, showing the direct impact of expanding the operation.

2024 also saw an increase in local recognition of our services, including approval from the top scientific ethics review board in Kenya - a massive accolade and aid to our efforts to establish successful working relationships with local government and healthcare providers. We were also invited to exhibit at a World Contraception Day conference by the Narok government and back in the UK to run a storytelling based experience as part of one of the Science Museum's Late programmes.

Key fundraising

From a fundraising side we had an incredible year:

- 201 volunteers attended 4 festivals as part of Charity Concierge, raising the highest ever amount of £111,215.
- 70 riders took on the latest Ride Africa cycle challenge, riding 500km to the Masai Mara, raising an incredible £272,147 in the process.
- Our Big Give match-funded Christmas Appeal raised £83,480, with the matching donations provided by Festival Republic and Coles Medlock foundation.

Alongside this we also had significant contributions from individual donors, trusts and foundations - most notably Angela and John Jackson and The Inner Wheels of Clevedon and District 5 in the North West.

Child.org International Limited

Report of the Trustees for the Year Ended 31st December 2024

STRATEGIC REPORT

Achievements and performance

Team news

Finally, we were delighted to recruit three amazing new trustees to our board, all with a depth of expertise in relevant fields that will be hugely helpful to our work, along with experience of operating in Kenya:

- Mary Mbuo is a social scientist who has recently graduated with a PHD in global child health from the London School of Tropical Medicine
- Denis Kongere has worked for both INGOs and donor governments in international development, with a focus on social development, policy, and social impact
- Karen Stephenson is a specialist in public health in international development and is currently heading up the Health Practise at global health agency Mannion Daniels.

Our income for the year was a significant £646,195, with nearly 90% of that unrestricted. Of this we spent £247,531 on our programming activities and carried £467,806 forwards into 2025, putting us in a strong position moving forwards.

As ever, huge thanks to the team, all of our partners and donors and, of course, the incredible 2,400 supporters who turned up at fundraising and awareness raising events - you all both help fund our operations, but also contribute hugely to our culture and sense of community.

Awareness and recognition of the charity continues to grow with us and we are excited to keep measuring the impact of our activities, refining our approach to maximise this and building out our community, both in Kenya and in the UK.

Financial review

Financial position

EOY update: £646,195 total income, £400,859 expenditure with £467,806 held in reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on the 16th May 2006. On that date it took over the net assets and activities of the Child.org charity which has been established by the trustees on the 1st October 2005.

The company is constituted under a Memorandum of Association dated 16th May 2006 and is a registered charity with the number: 1118528.

The principal purpose of the company is to spark progress in global child health. We discover and design ways to keep children alive and healthy.

Recruitment and appointment of new trustees

The Management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of association. A Chief Executive Officer is appointed by the trustees to manage the day to day operations of the charity.

Every Trustee will take office for a three year term after which they will automatically be retired. in this clause a 'year' means the period between one AGM and the next.

A retiring Trustee shall be eligible for the re-election for consecutive periods..

No person other than a Trustee retiring by rotation shall be appointed or re-appointed a Trustee at any general meeting unless:

- He or she is recommended by the Trustees; or
- Not less than 14 nor more than 35 clear days before the date appointed the meeting notice executed by a member qualified to vote at the meeting has been given to the Charity of the intention to propose that person for appointment or re-appointment stating the particulars which would if he or she were so appointed or re-appointed be required to be include in the Charity's register of Trustees together with a notice executed by that person of his or her willingness to be appointed or re-appointed.

Child.org International Limited

Report of the Trustees
for the Year Ended 31st December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity must hold an AGM in every year which all members are entitled to attend and no more than 15 months shall elapse between the date of one AGM to the next.

Any general meeting which is not an AGM is an EGM.

Except for the chairman of the meeting who has a second casting vote, every member present in person has one on each issue.

There is a quorum at a general meeting if the number of members present is at least 2 or one third of the members. Whichever is greater.

The day to day operation of the charity is in the responsibility of Martina Gant.

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company and are satisfied that systems and procedures are in place to mitigate our exposures to the major risks.

Induction and training of new trustees

Upon appointment new Trustees are given a full briefing on the purpose of the charity. The aims and objectives including the activities and range of programmes undertaken by Child.org. A one to one briefing with the CEO is also undertaken in respect of the roles and responsibilities of a Trustee. The individual is asked to complete a declaration indicating that they are a fit and proper person and not disqualified from acting as a Charity Trustee.

Member's liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05818928 (England and Wales)

Registered Charity number

1118528

Registered office

7 Unity Street

Unity Street

Bristol

BS1 5HH

Trustees

Dr D S Magnus

B C Mason

T Muirhead

Ms E Riddle

Dr R A Smith

D Kongere (appointed 1.1.25)

Ms K M Stephenson (appointed 1.1.25)

Dr M W Mbuo (appointed 1.1.25)

Child.org International Limited

Report of the Trustees
for the Year Ended 31st December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Dunkley's
Statutory Auditor
Chartered Accountants
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Child.org International Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 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 those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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.

AUDITORS

The auditors, Dunkley's, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on and signed on the board's behalf by:



.....
B C Mason - Trustee

**Report of the Independent Auditors to the Trustees of
Child.org International Limited**

Opinion

We have audited the financial statements of Child.org International Limited (the 'charitable company') for the year ended 31st December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2024 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable 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

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 charitable company'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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of
Child.org International Limited**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable 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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of
Child.org International Limited**

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- The nature of the charitable sector, control environment and performance including the design of the organisation's remuneration policies;
- Any matters we identified, having obtained and reviewed the organisation's documentation of their policies and procedures relating to:
 - o Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - o The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
 - o The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas of management override of controls, going concern, income recognition, and the appropriateness of expenditure. We also obtained an understanding of the legal and regulatory framework that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements.

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- Enquiring of management, concerning actual and potential litigation and claims;
- Substantive testing to vouch source records to the financial statements;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Enquiring of management the internal controls in, evaluating each control for weakness and vouching to evidence of the control taking place;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

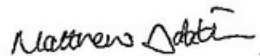
**Report of the Independent Auditors to the Trustees of
Child.org International Limited**

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



for and on behalf of Dunkley's
Statutory Auditor
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

29th September 2025

Child.org International Limited

**Statement of Financial Activities
for the Year Ended 31st December 2024**

		Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	563,924	69,449	633,373	244,288
Charitable activities	5				
Charitable activities		10,117	-	10,117	17,200
Other trading activities	3	500	-	500	500
Investment income	4	1,302	-	1,302	876
Other income		903	-	903	1,472
Total		<u>576,746</u>	<u>69,449</u>	<u>646,195</u>	<u>264,336</u>
EXPENDITURE ON					
Raising funds	6	152,189	-	152,189	196,446
Charitable activities	7				
Charitable activities		195,059	52,472	247,531	234,773
Other		1,139	-	1,139	1,441
Total		<u>348,387</u>	<u>52,472</u>	<u>400,859</u>	<u>432,660</u>
NET INCOME/(EXPENDITURE)		228,359	16,977	245,336	(168,324)
RECONCILIATION OF FUNDS					
Total funds brought forward		136,812	85,658	222,470	390,794
TOTAL FUNDS CARRIED FORWARD		<u>365,171</u>	<u>102,635</u>	<u>467,806</u>	<u>222,470</u>

The notes form part of these financial statements

Child.org International Limited

Balance Sheet
31st December 2024

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Investments	13	1	-	1	1
CURRENT ASSETS					
Debtors	14	49,981	31,000	80,981	57,599
Cash in hand		357,484	71,635	429,119	231,768
		<u>407,465</u>	<u>102,635</u>	<u>510,100</u>	<u>289,367</u>
CREDITORS					
Amounts falling due within one year	15	(16,613)	-	(16,613)	(35,535)
		<u>390,852</u>	<u>102,635</u>	<u>493,487</u>	<u>253,832</u>
NET CURRENT ASSETS					
		<u>390,853</u>	<u>102,635</u>	<u>493,488</u>	<u>253,833</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>390,853</u>	<u>102,635</u>	<u>493,488</u>	<u>253,833</u>
CREDITORS					
Amounts falling due after more than one year	16	(25,682)	-	(25,682)	(31,363)
		<u>365,171</u>	<u>102,635</u>	<u>467,806</u>	<u>222,470</u>
NET ASSETS					
		<u>365,171</u>	<u>102,635</u>	<u>467,806</u>	<u>222,470</u>
FUNDS	19				
Unrestricted funds				365,171	136,812
Restricted funds				<u>102,635</u>	<u>85,658</u>
TOTAL FUNDS				<u>467,806</u>	<u>222,470</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 09/23/2025 and were signed on its behalf by:

The notes form part of these financial statements

Child.org International Limited

Balance Sheet - continued
31st December 2024

.....
B C Mason - Trustee

A handwritten signature in black ink, appearing to be 'B C Mason', written over a dotted line.

The notes form part of these financial statements

Child.org International Limited

**Cash Flow Statement
for the Year Ended 31st December 2024**

	Notes	31.12.24 £	31.12.23 £
Cash flows from operating activities			
Cash generated from operations	1	224,309	(199,733)
Net cash provided by/(used in) operating activities		224,309	(199,733)
Cash flows from investing activities			
Interest received		1,302	-
Net cash provided by investing activities		1,302	-
Cash flows from financing activities			
Connected party loans		(28,260)	(6,210)
Net cash used in financing activities		(28,260)	(6,210)
Change in cash and cash equivalents in the reporting period		197,351	(205,943)
Cash and cash equivalents at the beginning of the reporting period		231,768	437,711
Cash and cash equivalents at the end of the reporting period		429,119	231,768

The notes form part of these financial statements

Child.org International Limited

**Notes to the Cash Flow Statement
for the Year Ended 31st December 2024**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	31.12.24		31.12.23
	£		£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	245,336		(168,324)
Adjustments for:			
Interest received	(1,302)		-
Increase in debtors	(16,369)		(16,277)
Decrease in creditors	(3,356)		(15,132)
Net cash provided by/(used in) operations	<u>224,309</u>		<u>(199,733)</u>
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1/1/24	Cash flow	At 31/12/24
	£	£	£
Net cash			
Cash at bank and in hand	231,768	197,351	429,119
	<u>231,768</u>	<u>197,351</u>	<u>429,119</u>
Debt			
Debts falling due within 1 year	(5,346)	(131)	(5,477)
Debts falling due after 1 year	(31,363)	5,681	(25,682)
	<u>(36,709)</u>	<u>5,550</u>	<u>(31,159)</u>
Total	<u>195,059</u>	<u>202,901</u>	<u>397,960</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Cost of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities

Charitable activities are cost incurred on the company's educational operations, including support costs and costs relating to governance of the company apportioned to charitable activities

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

Child.org International Limited

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

2. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Donations	628,721	241,751
Gift aid	4,652	2,537
	<u>633,373</u>	<u>244,288</u>

3. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Fundraising events	<u>500</u>	<u>500</u>

4. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Interest receivable	<u>1,302</u>	<u>876</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.12.24	31.12.23
	£	£
Funding	<u>10,117</u>	<u>17,200</u>

6. RAISING FUNDS

	Year Ended 2024	Year Ended 2023
	£	£
Running costs	131,471	173,917
General fundraising	110	40
Partners	374	250
Charity concierge	20,073	22,239
Sporting events (Ride Africa)	161	-
	<u>152,189</u>	<u>196,446</u>

7. CHARITABLE ACTIVITIES COSTS

	Activities undertaken directly	Grant funding of activities	Support costs	Year Ended 31.12.24total	Year Ended 31.12.23total
	£	£	£	£	£
General programme work	<u>64,893</u>	<u>182,638</u>	-	<u>247,531</u>	<u>234,773</u>
Total	<u>64,893</u>	<u>182,638</u>	-	<u>247,531</u>	<u>234,773</u>

Child.org International Limited

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

8. GRANTS PAYABLE

Charitable activities includes grants payable of £182,638 (2023; £193,060).

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

10. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Average number of employees	5	4

No employee received remuneration amounting to more than £60,000 in either year.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	181,594	62,694	244,288
Charitable activities			
Charitable activities	(2,800)	20,000	17,200
Other trading activities	500	-	500
Investment income	876	-	876
Other income	1,472	-	1,472
Total	<u>181,642</u>	<u>82,694</u>	<u>264,336</u>
EXPENDITURE ON			
Raising funds	173,497	22,949	196,446
Charitable activities			
Charitable activities	234,773	-	234,773
Other	1,441	-	1,441
Total	<u>409,711</u>	<u>22,949</u>	<u>432,660</u>
NET INCOME/(EXPENDITURE)	(228,069)	59,745	(168,324)
RECONCILIATION OF FUNDS			
Total funds brought forward	364,881	25,913	390,794

Child.org International Limited

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted fund £	Restricted funds £	Total funds £
136,812	85,658	222,470

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st January 2024 and 31st December 2024	10,485
DEPRECIATION	
At 1st January 2024 and 31st December 2024	10,485
NET BOOK VALUE	
At 31st December 2024	-
At 31st December 2023	-

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1st January 2024 and 31st December 2024	1
NET BOOK VALUE	
At 31st December 2024	1
At 31st December 2023	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Child.Org Trading Limited
Registered office: England & Wales
Nature of business: Trading operations to raise funds for Child.Org

Class of Share:	% Holding
Ordinary	100

Child.org International Limited

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade debtors	356	356
Amounts owed by group undertakings	7,870	857
Prepayments and accrued income	72,755	56,386
	<u>80,981</u>	<u>57,599</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Bank loans and overdrafts (see note 17)	5,477	5,346
Amounts owed to group undertakings	-	21,247
VAT	271	-
Other creditors	2,537	1,109
Accrued expenses	8,328	7,833
	<u>16,613</u>	<u>35,535</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.24	31.12.23
	£	£
Bank loans (see note 17)	<u>25,682</u>	<u>31,363</u>

17. LOANS

An analysis of the maturity of loans is given below:

	31.12.24	31.12.23
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>5,477</u>	<u>5,346</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>5,477</u>	<u>5,346</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>16,430</u>	<u>17,300</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	3,775	8,717

Child.org International Limited

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.24	31.12.23
	£	£
Within one year	3,276	9,360
Between one and five years	-	2,340
	<u>3,276</u>	<u>11,700</u>

19. MOVEMENT IN FUNDS

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	136,812	228,359	365,171
Restricted funds			
Soroptomists (Team Mum)	6,740	(6,740)	-
Hovic	2,964	2,809	5,773
Team Mum Narok	40,821	(5,075)	35,746
Ride Africa Team Mum Narok	35,133	(35,133)	-
Team Mum Garissa	-	61,116	61,116
	<u>85,658</u>	<u>16,977</u>	<u>102,635</u>
TOTAL FUNDS	<u>222,470</u>	<u>245,336</u>	<u>467,806</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	576,746	(348,387)	228,359
Restricted funds			
Soroptomists (Team Mum)	-	(6,740)	(6,740)
Hovic	3,333	(524)	2,809
Team Mum Narok	2,000	(7,075)	(5,075)
Ride Africa Team Mum Narok	-	(35,133)	(35,133)
Team Mum Garissa	61,116	-	61,116
Meru	3,000	(3,000)	-
	<u>69,449</u>	<u>(52,472)</u>	<u>16,977</u>
TOTAL FUNDS	<u>646,195</u>	<u>(400,859)</u>	<u>245,336</u>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2024

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	364,881	(228,069)	136,812
Restricted funds			
Soroptomists (Team Mum)	22,579	(15,839)	6,740
Hovic	3,334	(370)	2,964
Team Mum Narok	-	40,821	40,821
Ride Africa Team Mum Narok	-	35,133	35,133
	<u>25,913</u>	<u>59,745</u>	<u>85,658</u>
TOTAL FUNDS	<u>390,794</u>	<u>(168,324)</u>	<u>222,470</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	181,642	(409,711)	(228,069)
Restricted funds			
Soroptomists (Team Mum)	6,740	(22,579)	(15,839)
Hovic	-	(370)	(370)
Team Mum Narok	40,821	-	40,821
Ride Africa Team Mum Narok	35,133	-	35,133
	<u>82,694</u>	<u>(22,949)</u>	<u>59,745</u>
TOTAL FUNDS	<u>264,336</u>	<u>(432,660)</u>	<u>(168,324)</u>

Child.org International Limited

Notes to the Financial Statements - continued
for the Year Ended 31st December 2024

19. **MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	364,881	290	365,171
Restricted funds			
Soroptomists (Team Mum)	22,579	(22,579)	-
Hovic	3,334	2,439	5,773
Team Mum Narok	-	35,746	35,746
Team Mum Garissa	-	61,116	61,116
	<u>25,913</u>	<u>76,722</u>	<u>102,635</u>
TOTAL FUNDS	<u>390,794</u>	<u>77,012</u>	<u>467,806</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	758,388	(758,098)	290
Restricted funds			
Soroptomists (Team Mum)	6,740	(29,319)	(22,579)
Hovic	3,333	(894)	2,439
Team Mum Narok	42,821	(7,075)	35,746
Ride Africa Team Mum Narok	35,133	(35,133)	-
Team Mum Garissa	61,116	-	61,116
Meru	3,000	(3,000)	-
	<u>152,143</u>	<u>(75,421)</u>	<u>76,722</u>
TOTAL FUNDS	<u>910,531</u>	<u>(833,519)</u>	<u>77,012</u>

20. **RELATED PARTY DISCLOSURES**

Child.org Kenya Limited is an organisation under common control by virtue of shared operations and management. In the year £182,638 (2023; £193,060) of the expenditure on charitable activities was grants made to this organisation.

Dr Rebecca A Smith is also a director of Dr Podcast Limited. During the year £4,800 (2023; £6,900) was received from Dr Podcast Limited as part of a contractual agreement. This income is included within donations income.

The subsidiary company, Child.org Trading limited owed a balance of £7,012 (2023; £21,265) as at the year end. The loan is interest free and repayable on demand.

Child.org Kenya Ltd owed a balance of £857 (2023; £857) as at the year end. The loan is interest free and repayable on demand.

Child.org International Limited

Notes to the Financial Statements - continued
for the Year Ended 31st December 2024

21. TAXATION

The company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Child.org International Limited

Detailed Statement of Financial Activities
for the Year Ended 31st December 2024

	31.12.24	31.12.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	628,721	241,751
Gift aid	4,652	2,537
	<u>633,373</u>	<u>244,288</u>
Other trading activities		
Fundraising events	500	500
Investment income		
Interest receivable	1,302	876
Charitable activities		
Funding	10,117	17,200
Other income		
Service fees	903	1,472
	<u>646,195</u>	<u>264,336</u>
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Admin expenditure	152,189	196,446
Charitable activities		
Grants to institutions	247,531	234,773
Other		
Bank charges	1,139	1,441
	<u>400,859</u>	<u>432,660</u>
Total resources expended		
Net income/(expenditure)	<u>245,336</u>	<u>(168,324)</u>

This page does not form part of the statutory financial statements

CHILD.ORG INTERNATIONAL

England & Wales - Charity number 1118528

Accounts



CHILD
.ORG

ANNUAL REPORT 2023

and financial statements
for year ended 31st
December 2023

Registered charity number 1118528
Registered company number 05818928

Rael, Team Mum participant

CONTENTS

Visions & values.....3

How we communicate..... 5

Our work in 2023..... 6

Note from CEO..... 9

Thanks.....10

Trustee report & accounts.....11



Doris and Meeme, Community Health Promoters

VISIONS & VALUES

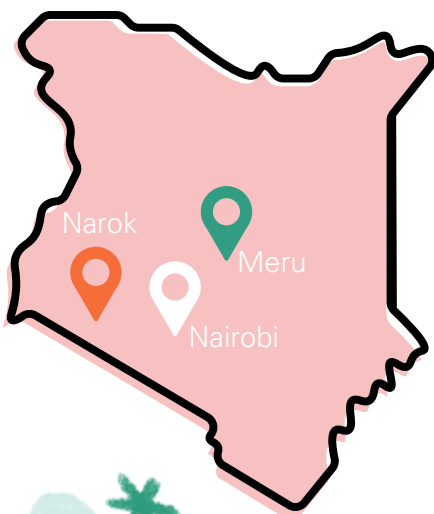
No mother or her baby should die from preventable causes

At Child.org

we champion community-based healthcare solutions to make pregnancies and births safer.

The Big Picture

By advocating for safer pregnancies and births, we are contributing to global sustainable development and health and gender equality. What we do today to promote maternal health directly supports the United Nations' Sustainable Development Goals (SDGs), in particular SDG 3 to ensure good health and well-being and SDG 5 to achieve gender equality for all.



Our Team

Our programming decisions are made and led by our team in Kenya. Our team is split between Nairobi, Meru and Narok, where Team Mum is delivered, and Bristol, where our fundraising and operations team are based. We work to champion a cross-cultural approach, with parity of employment benefits across both countries (benchmarked salaries, pensions, annual leave, international travel opportunities).

WE ARE...



People centred

First and foremost, we work with people. Pregnant women, new mums, community health promoters, government staff. We respect the autonomy, dignity, experience and expertise of all participants, which inform and shape how we work.



Collaborative

We listen. For successful, sustainable change we need to understand and be led by the communities and health authorities we work with. We need to fit within national reproductive health strategies so that we can be better partners, collaborate effectively and see impactful change in maternal and neonatal health.



Data driven

Everything we do is based on evidence. Whether it is designing neonatal health programmes or fundraising activities, we use facts to shape what we do.



Ambitious

We are a small team with an outsized impact. Split between Nairobi, Meru, Narok and Bristol, and supported by a brilliant community of champions, fundraisers and partners, we believe we can catalyse improvements in maternal and child health outcomes in Kenya and beyond.



Child.org team (from left): Chege, Lucy N, Jess, Cherio, Marti, Ruth, Lucy J, Clare, Hattie

HOW WE COMMUNICATE

Ethical storytelling

How charities tell stories about their work is shifting. The sector is now buzzing with discussion around decolonising communications, informed consent, and participant-led content collection. In 2023, we put ourselves at the heart of that conversation.

After much online training, team discussion, and drafting and redrafting, we completed our first [Ethical Image Policy](#) (EIP).

Informed consent

Informed consent is the cornerstone to ethical communications - and it's much more than simply a signature on a form.

In 2023, we explored how we can have better conversations with the women that we work before we take their photo, or record their story. We want our respondents to know exactly what they are consenting to, and what it means to feature on our website or social media. This means setting aside time during content trips to have true, meaningful discussions with respondents, and allowing space to ask questions and voice concerns.

It also means getting the basics right: communicating in a language the respondent understands, and collecting verbal consent if literacy levels are low.

All this - and more - allows respondents the autonomy and power to make informed decisions. Our participants can be powerful spokespeople for their

communities, and if individuals choose to share their stories with Child.org, we must ensure to communicate those stories in a way in which the respondent is clear and happy about.

Designing Lela

This is only the beginning of our ethical storytelling journey. In 2023, we also worked with Naddya Adhiambo at Nalo studies to create three animated characters: Lela, Esther and Riziki.

These animated characters will allow us to voice real life experiences and difficult stories without compromising the safety and wellbeing of the women who share them. We will unveil our characters' narratives in 2024.

Next steps

Ethical storytelling is an ongoing process, and we are committed to reviewing and updating our policy each year according to new research and the latest ideas. Please [get in touch](#) with any comments.



Lucy Ndegwa, Programmes & Comms Officer

OUR WORK IN 2023

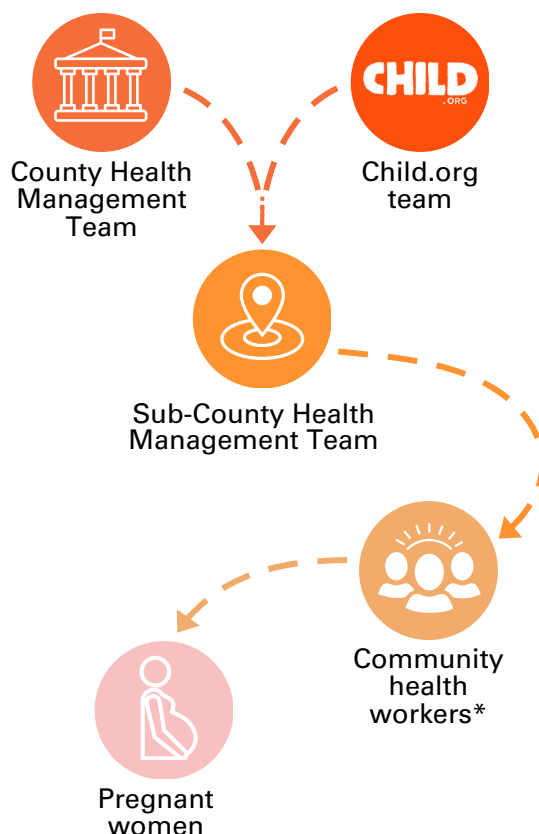
Team Mum Meru

In 2022, we completed a three-year UK Aid funded programme to increase antenatal knowledge and attendance in Igembe Central, Meru County through our Team Mum Pregnant Women's Groups; over three years we reached 6,238 women and saw increases in key maternal and newborn health indicators such as awareness of danger signs, safe cord care and antenatal care attendance. In 2023, we began the monumental task of scaling Team Mum across the whole of Meru County, Kenya, aiming to reach 20,000 pregnant women over the next three years.

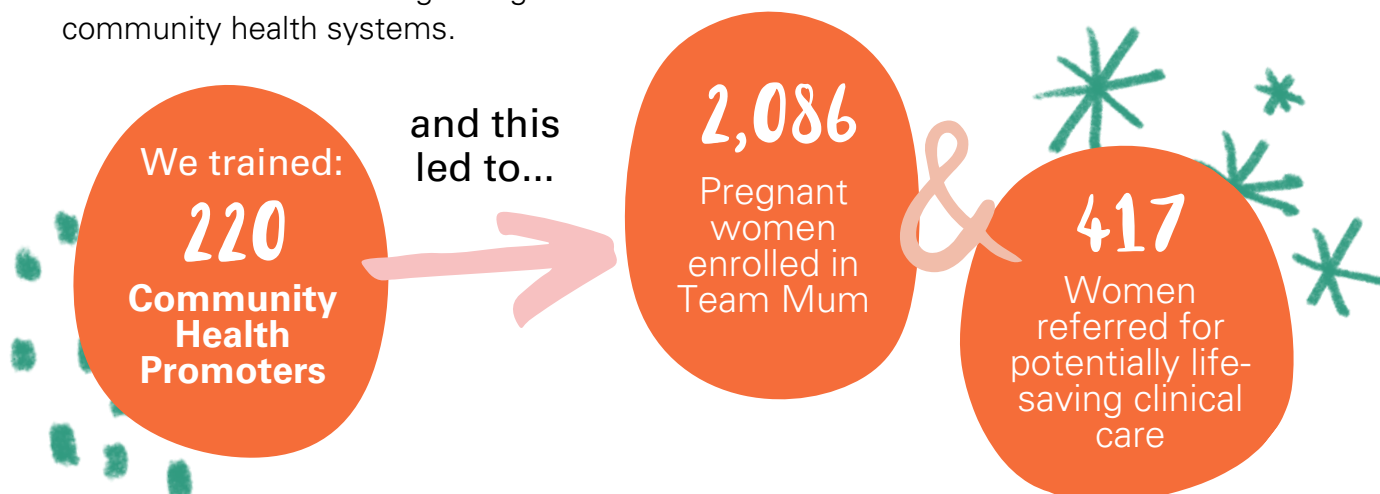
To achieve this level of impact, it was vital that we continued to collaborate with local government and health authorities, and further community buy-in. We shifted from working directly with Community Health Workers, to working more closely with Health Management Teams within the local Ministry of Health, with whom we set up our 'training of trainers' system (see diagram on the right).

The impact of this system has been pivotal in preparing for future Team Mum scale up across Kenya, and ultimately affecting sustainable and life-saving changes to local community health systems.

Training of Trainers



*Health workers in Kenya are called Community Health Assistants and Community Health Promoters.



Team Mum mobile clinics

In 2023 we also successfully fundraised for the refurbishment of a mobile antenatal clinic, supporting the Meru County Health team to run mobile outreaches in hard-to-reach areas. The mobile clinic will provide comprehensive antenatal care, including free ultrasound scans and bloodwork. These outreaches are planned for early 2024.



Team Mum Narok

At the end of last year, we raised £76,610 through our Big Give Campaign to launch Team Mum for Teens in Narok. Team Mum for Teens is a collaboration between Child.org and Narok's Ministry of Health, and it aims to improve safety in teen pregnancy and the quality of specialised healthcare adolescents girls and their newborns receive.

Through Team Mum for Teens we will:

- Encourage pregnant adolescents to make use of the maternal and child health services in Narok, such as antenatal care (ANC) clinics
- Make critical maternal and child health information accessible and comprehensible for teens.
- Encourage peer support amongst teens (who may not have a network of support).
- Advocate for the introduction of adolescent-friendly services in hospitals.
- Hold various sensitization sessions with parents and/or guardians of adolescent girls to encourage family support for pregnant teens.
- Work with development partners and government departments, such as the Ministry of Education, that support teen mums to return to school after giving birth.

Team Mum Narok will work with 2,000 pregnant adolescent girls in Narok over the next two years.



Team Mum participant

Photo: Jeff Mbugua/Arata Media Solutions

Fundraising achievements

We hosted our first Shindig since 2020! Our annual Shindig is a chance for Child.org to showcase what we have been working on and unveil exciting new plans, projects and events. It is also a fantastic opportunity to catch up or get to know our brilliant supporters. The Shindig 2023 was extra exciting as it was our first one since the pandemic, and the night saw several highlights including revealing our 2024 Ride Africa route!

Charity Concierge continued to deliver exceptional and accessible festival volunteering and fundraising with £89,813 raised across 4 festivals and a brilliant 140 volunteers.

Ride Africa battled El Niño rains to cycle from Amboseli to Mombasa and raising an amazing £68,720.

Child.org applied - and qualified - for our first ever [Big Give Christmas Campaign](#) in 2023. Thanks to our Champion the Coles-Medlock Foundation and our Pledger Festival Republic, we were eligible to have every donation doubled up until £40,000. We raised a whopping £76,610 - exceeding our target by 92% and enabling us to launch Team Mum in a brand new county!



Ride Africa 2023

NOTE FROM OUR CEO

2023 was a pivotal year for Child.org. It was a year of looking inwardly, making improvements to our processes, reviewing projects and building the team, all with a view to strengthening our internal systems. It may sound a bit dry... but it was critical! It was all with a view to getting ourselves ready for ambitious growth, which is our focus for 2024.

We started the year by investing funds from our 2022 Ride Africa event into the redesign and scale up of our Pregnant Women's Groups project (Team Mum). The UK Aid-funded Team Mum project received impressive results in one sub-county of Meru, Kenya between 2019 and 2022 (you can [read our report here](#)), and we believe Team Mum can have a positive impact on maternal and perinatal health outcomes across the whole of Kenya (and beyond). First, we needed to make the project feasible to work at scale and transferable to other contexts.

That's why, in 2023, the Programming team worked tirelessly to roll Team Mum out from one sub-county, to all 11 sub-counties in Meru. They trained county and sub-county health teams, giving these government health teams the tools and information needed to train community health workers to run their own groups. Read more about this on pages four and five.

2023 was a big year for events: we hosted our first Shindig since the pandemic, which was a lot of fun and gave the team an opportunity to share more of our work and build connections in Bristol. Charity Concierge grew, with record-breaking fundraising and we expanded to Wilderness festival for the first time. This year's Ride Africa was the most difficult yet, with El Niño making it the wettest ever but the Riders and crew did an incredible job in very difficult circumstances, making us all very proud in the process.

Towards the end of the year we led our very first Big Give campaign, thanks to our pledge funders at Festival Republic. We were also

matched with a new trust, the Coles-Medlock Foundation, and together they enabled us to run a matched-funding opportunity to our supporters. This meant we could launch Team Mum in a new county: in 2024, we're launching Team Mum for Teens in Narok County. We saw new additions to the team this year: Jess joined us as Events Officer in the UK and Ruth joined the Kenyan team as our new Research and Advocacy Officer. Both have settled in beautifully with the team and made a brilliant impact through their work.

Other enormous wins were our new website and a new database, allowing us to communicate better with all of our supporters and collaborators. We've made improvements to our staff benefits packages, ensuring that we have equitable benefits no matter where our team is based, or where they're from.

So much behind-the-scenes development happened in 2023. It may not all sound as exciting as other wins but I cannot over-emphasise the importance and significance of the changes we have made. We have enormous plans for 2024 and beyond, none of which would have been possible without the investments we made in our own systems strengthening. Big things are coming for Child.org, and 2023 was a critical year in making it all possible.

Thank you
Martina Gant, CEO

Marti



THANK YOU

Child.org is a small team supported by a brilliant community of funders, partners, champions and fundraisers. Thanks to you, we're making pregnancies and births safer.

Funders, trusts & Foundations

Coles Medlock Foundation
Ashworth Charitable Trust
Oakdale Charitable Trust
Peter Stebbings Memorial
Charity
The Fulmer Charitable Trust
The Mikado Trust

Corporate Partners & Supporters

Festival Republic
ZX Lidars
FuelHQ
Fred Olsen Social
Engagement
IPP Group Limited
Fairweathers Solicitors LLP
Microsoft
Liana Collection
Artmania
Dr Podcast
New Scientist
Somerset Early Scans

Community Partners

The Inner Wheel of Clevedon

Volunteers & supporters

140 Charity Concierge volunteers volunteering 3,360 hours across 4 festivals
51 Ride Africa crew and riders cycling a combined 13,600 KM through El
Nino-affected Southern Kenya
1,084 individual donors and fundraisers



Report of the Trustees and
Financial Statements for the Year Ended 31 December 2023
for
Child.org International Limited

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Contents of the Financial Statements
for the Year Ended 31 December 2023

	Page
Report of the Trustees	13 to 16
Report of the Independent Auditors	17 to 20
Statement of Financial Activities	21
Balance Sheet	22
Cash Flow Statement	23
Notes to the Cash Flow Statement	24
Notes to the Financial Statements	25 to 32
Detailed Statement of Financial Activities	33

Report of the Trustees
for the Year Ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Children born in sub-Saharan Africa are 15 times more likely to die in childhood than children in Europe and North America and the earliest days of life are still the most dangerous for children born in Kenya and all over Africa.

This is the reason Child.org does the work we do. We work with pregnant women, new mums, communities and government to provide life-saving antenatal and postnatal health information, connect communities and services, and advocate for quality care so that mums and babies stay safe, alive and healthy.

STRATEGIC REPORT

Achievement and performance

Key Programming

While 2023 didn't have the headline news of some years and our income levels were down on 2022 (partially due to a smaller Ride fundraising event), it was nonetheless a pivotal year for Child.org.

Firstly, and crucially, there was significant introspection, process improvements, project reviews and team building efforts, all aimed at cementing our strategy and fortifying our systems ready for ambitious growth in the upcoming years.

On the programming side we began the monumental task of scaling up Team Mum - our Pregnant Women's Groups initiative - from one sub-county to all eleven across Meru County. Our team worked tirelessly training county and sub-county health teams to equip community health workers with the tools and information needed to run their own groups. This extended project is expected to reach 20,000 women over the coming years.

We also began a Team Mum programme in an entirely new County - Narok, where the number of adolescent pregnancies are double the national average at 28%. Team Mum Narok is therefore specifically focused on teens. The adapted programme there is designed to address the pressing issue of teen pregnancy and improving access to specialised healthcare for adolescent girls and their newborns.

Key fundraising

The overall aim is to make Team Mum feasible for large-scale implementation and transferable to other contexts: the impact of this initiative has already been immense, laying the groundwork for sustainable and life-saving changes to local community health systems.

2023 was also a year of noteworthy events and fundraising achievements. We celebrated our first Shindig since the pandemic, providing an opportunity for our team to share our work and build new and deeper connections with supporters and stakeholders.

Our Charity Concierge program experienced record-breaking fundraising results, expanding our presence to Wilderness festival for the first time and raising a record £90,000.

Despite November 2023's Ride Africa facing the most challenging weather conditions we have ever had, the riders and crew demonstrated incredible resilience and commitment. They raised £68,720 in the process.

Towards the end of the year we led our inaugural Big Give campaign, exceeding our fundraising target by over 90% with the support of our pledge funders at Festival Republic and the Coles-Medlock Foundation. It was this remarkable achievement and the resulting funds that enabled us to launch the new Team Mum programme in Narok.

Investment performance

Significant investments were made in improving our communication platforms, including the launch of a new website and database, enhancing our ability to engage with supporters and collaborators effectively. We also made strides in ensuring equitable staff benefits packages and reflecting our commitment to diversity and inclusion within our organisation.

Team news

We were excited to welcome new additions to our team in 2023, including Jess as Events Officer in the UK and Ruth as our new Research and Advocacy Officer in Kenya. Their contributions have already been invaluable in furthering our organisational goals and impact and they have both fitted in extremely well with the existing team.

STRATEGIC REPORT

Achievement and performance

We now have a clearer vision of how to help transform maternal and newborn health outcomes in Kenya and beyond. The foundational changes made in 2023 have positioned us to deliver against it over the coming years, as we seek to change the landscape of maternal and newborn health in Kenya and beyond.

With gratitude to all of our fantastic team, supporters, partners and stakeholders in helping to deliver against this mission.

Child.org Board of Trustees

Financial review

Financial position

EOY update: £264,336 total income, £432,660 expenditure with £222,470 held in reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on the 16th May 2006. On that date it took over the net assets and activities of the CHild.org charity which has been established by the trustees on the 1st October 2005.

The company is constituted under a Memorandum of Association dated 16th May 2006 and is a registered charity with the number: 1118528.

The principal purpose of the company is to spark progress in global child health. We discover and design ways to keep children alive and healthy.

Recruitment and appointment of new trustees

The Management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of association. A Chief Executive Officer is appointed by the trustees to manage the day to day operations of the charity.

Every Trustee will take office for a three year term after which they will automatically be retired. in this clause a 'year' means the period between one AGM and the next.

A retiring Trustee shall be eligible for the re-election for consecutive periods..

No person other than a Trustee retiring by rotation shall be appointed or re-appointed a Trustee at any general meeting unless:

- He or she is recommended by the Trustees; or
- Not less than 14 nor more than 35 clear days before the date appointed the meeting notice executed by a member qualified to vote at the meeting has been given to the Charity of the intention to propose that person for appointment or re-appointment stating the particulars which would if he or she were so appointed or re-appointed be required to be include in the Charity's register of Trustees together with a notice executed by that person of his or her willingness to be appointed or re-appointed.

Organisational structure

The charity must hold an AGM in every year which all members are entitled to attend. and no more than 15 months shall elapse between the date of one AGM to the next.

Any general meeting which is not an AGM is an EGM.

Except for the chairman of the meeting. who has a second casting vote. Every member present in person has one on each issue.

There is a quorum at a general meeting if the number of members present is at least 2 or one third of the members. Whichever is greater.

The day to day operation of the charity is in the responsibility of Martina Gant.

The Trustees have assessed the major risks to which the company is exposed. in particular those related to the operations and finances of the company.and are satisfied that systems and procedures are in place to mitigate our exposures to the major risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Upon appointment new Trustees are given a full briefing on the purpose of the charity. The aims and objectives including the activities and range of programmes undertaken by Child.org. A one to one briefing with the CEO is also undertaken in respect of the roles and responsibilities of a Trustee. The individual is asked to complete a declaration indicating that they are a fit and proper person and not disqualified from acting as a Charity Trustee.

Member's liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05818928 (England and Wales)

Registered Charity number

1118528

Registered office

7 Unity Street
Unity Street
Bristol
BS1 5HH

Trustees

Dr D S Magnus
B C Mason
T Muirhead
Ms E Riddle
Dr R A Smith

Auditors

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Child.org International Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 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 those financial statements, the trustees are required to

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

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

Report of the Trustees
for the Year Ended 31 December 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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.

AUDITORS

The auditors, Dunkley's, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on
05/07/2024 and signed on the board's behalf by:



.....
B C Mason - Trustee

**Report of the Independent Auditors to the Members of
Child.org International Limited**

Opinion

We have audited the financial statements of Child.org International Limited (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable 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

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 charitable company'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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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.

**Report of the Independent Auditors to the Members of
Child.org International Limited**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable 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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of
Child.org International Limited**

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- The nature of the charitable sector, control environment and performance including the design of the organisation's remuneration policies;
- Any matters we identified, having obtained and reviewed the organisation's documentation of their policies and procedures relating to:
 - o Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - o The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
 - o The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas of management override of controls, going concern, income recognition, and the appropriateness of expenditure. We also obtained an understanding of the legal and regulatory framework that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements.

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- Enquiring of management, concerning actual and potential litigation and claims;
- Substantive testing to vouch source records to the financial statements;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Enquiring of management the internal controls in, evaluating each control for weakness and vouching to evidence of the control taking place;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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 Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Child.org International Limited**

Use of our report

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

Matthew Dobbins FCA (Senior Statutory Auditor)
for and on behalf of Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Date:

Child.org International Limited

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	181,594	62,694	244,288	460,963
Charitable activities					
Charitable activities	5	(2,800)	20,000	17,200	92,595
Other trading activities	3	500	-	500	-
Investment income	4	876	-	876	157
Other income		1,472	-	1,472	2,284
Total		<u>181,642</u>	<u>82,694</u>	<u>264,336</u>	<u>555,999</u>
EXPENDITURE ON					
Raising funds	6	173,497	22,949	196,446	89,977
Charitable activities					
Charitable activities	7	234,773	-	234,773	281,006
Other		1,441	-	1,441	2,337
Total		<u>409,711</u>	<u>22,949</u>	<u>432,660</u>	<u>373,320</u>
NET INCOME/(EXPENDITURE)		(228,069)	59,745	(168,324)	182,679
RECONCILIATION OF FUNDS					
Total funds brought forward		364,881	25,913	390,794	208,115
TOTAL FUNDS CARRIED FORWARD		<u>136,812</u>	<u>85,658</u>	<u>222,470</u>	<u>390,794</u>

Child.org International Limited

Balance Sheet

31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Investments	14	1	-	1	1
CURRENT ASSETS					
Debtors	15	36,099	21,500	57,599	41,322
Cash in hand		167,610	64,158	231,768	437,711
		<u>203,709</u>	<u>85,658</u>	<u>289,367</u>	<u>479,033</u>
CREDITORS					
Amounts falling due within one year	16	(35,535)	-	(35,535)	(51,759)
		<u>168,174</u>	<u>85,658</u>	<u>253,832</u>	<u>427,274</u>
NET CURRENT ASSETS					
		<u>168,175</u>	<u>85,658</u>	<u>253,833</u>	<u>427,275</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>168,175</u>	<u>85,658</u>	<u>253,833</u>	<u>427,275</u>
CREDITORS					
Amounts falling due after more than one year	17	(31,363)	-	(31,363)	(36,481)
		<u>136,812</u>	<u>85,658</u>	<u>222,470</u>	<u>390,794</u>
NET ASSETS					
		<u>136,812</u>	<u>85,658</u>	<u>222,470</u>	<u>390,794</u>
FUNDS					
Unrestricted funds	20			136,812	364,881
Restricted funds				85,658	25,913
				<u>222,470</u>	<u>390,794</u>
TOTAL FUNDS					
				<u>222,470</u>	<u>390,794</u>

05/07/2024

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



.....
B C Mason - Trustee

Child.org International Limited

Cash Flow Statement
for the Year Ended 31 December 2023

	Notes	31.12.23 £	31.12.22 £
Cash flows from operating activities			
Cash generated from operations	1	(199,733)	197,851
Net cash (used in)/provided by operating activities		<u>(199,733)</u>	<u>197,851</u>
Cash flows from financing activities			
Loan repayments in year		<u>(6,210)</u>	<u>(4,552)</u>
Net cash used in financing activities		<u>(6,210)</u>	<u>(4,552)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		437,711	244,412
Cash and cash equivalents at the end of the reporting period		<u>231,768</u>	<u>437,711</u>

The notes form part of these financial statements

**Notes to the Cash Flow Statement
for the Year Ended 31 December 2023**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
		31.12.23	31.12.22
		£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)		(168,324)	182,679
Adjustments for:			
Depreciation charges		-	32
Increase in debtors		(16,277)	(1,856)
(Decrease)/increase in creditors		(15,132)	16,996
		<u>(199,733)</u>	<u>197,851</u>
Net cash (used in)/provided by operations		<u>(199,733)</u>	<u>197,851</u>
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
Net cash			
Cash at bank and in hand	437,711	(205,943)	231,768
	<u>437,711</u>	<u>(205,943)</u>	<u>231,768</u>
Debt			
Debts falling due within 1 year	(5,346)	-	(5,346)
Debts falling due after 1 year	(36,481)	5,118	(31,363)
	<u>(41,827)</u>	<u>5,118</u>	<u>(36,709)</u>
Total	<u>395,884</u>	<u>(200,825)</u>	<u>195,059</u>

**Notes to the Financial Statements
for the Year Ended 31 December 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Cost of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities

Charitable activities are cost incurred on the company's educational operations, including support costs and costs relating to governance of the company apportioned to charitable activities

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Donations	241,751	424,481
Gift aid	2,537	36,482
	<u>244,288</u>	<u>460,963</u>

3. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Fundraising events	500	-
	<u>500</u>	<u>-</u>

4. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Interest receivable	876	157
	<u>876</u>	<u>157</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.12.23	31.12.22
	£	£
Funding	17,200	92,595
	<u>17,200</u>	<u>92,595</u>

6. RAISING FUNDS

	Year Ended 2023	Year Ended 2022
	£	£
Running costs	173,917	65,889
General fundraising	40	195
Partners	250	53
Charity concierge	22,239	23,755
Sporting events (Ride Africa)	-	85
	<u>196,446</u>	<u>89,977</u>

7. CHARITABLE ACTIVITIES COSTS

	Activities undertaken directly	Grant funding of activities	Support costs	Year Ended 31.12.23total	Year Ended 31.12.22total
	£	£	£	£	£
General programme work	41,713	193,060	-	234,773	278,537
MCH Kenya (Babyboxes)	-	-	-	-	2,469
	<u>41,713</u>	<u>193,060</u>	<u>-</u>	<u>234,773</u>	<u>281,006</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

8. GRANTS PAYABLE

Charitable activities includes grants payable of £193,060 (2022; £278,537).

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	-	34
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

11. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Average number of employees	4	4
	<u> </u>	<u> </u>

No employee received remuneration amounting to more than £60,000 in either year.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	460,963	-	460,963
Charitable activities			
Charitable activities	30,895	61,700	92,595
Investment income	157	-	157
Other income	2,284	-	2,284
Total	<u>494,299</u>	<u>61,700</u>	<u>555,999</u>
EXPENDITURE ON			
Raising funds	89,977	-	89,977
Charitable activities			
Charitable activities	209,629	71,377	281,006
Other	2,337	-	2,337
Total	<u>301,943</u>	<u>71,377</u>	<u>373,320</u>
NET INCOME/(EXPENDITURE)	192,356	(9,677)	182,679
RECONCILIATION OF FUNDS			
Total funds brought forward	172,525	35,590	208,115

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted fund £	Restricted funds £	Total funds £
364,881	25,913	390,794

TOTAL FUNDS CARRIED FORWARD

13. TANGIBLE FIXED ASSETS

Computer
equipment
£

COST

At 1 January 2023 and 31 December 2023

10,485

DEPRECIATION

At 1 January 2023 and 31 December 2023

10,485

NET BOOK VALUE

At 31 December 2023

-

At 31 December 2022

-

14. FIXED ASSET INVESTMENTS

Shares in
group
undertakings
£

MARKET VALUE

At 1 January 2023 and 31 December 2023

1

NET BOOK VALUE

At 31 December 2023

1

At 31 December 2022

1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Child.Org Trading Limited

Registered office: England & Wales

Nature of business: Trading operations to raise funds for Child.Org

Class of Share:
Ordinary

%
Holding
100

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade debtors	356	-
Amounts owed by group undertakings	857	-
Prepayments and accrued income	56,386	41,322
	<u>57,599</u>	<u>41,322</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Bank loans and overdrafts (see note 18)	5,346	5,346
Amounts owed to group undertakings	21,247	38,191
VAT	-	1,292
Other creditors	1,109	450
Accrued expenses	7,833	6,480
	<u>35,535</u>	<u>51,759</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.23	31.12.22
	£	£
Bank loans (see note 18)	<u>31,363</u>	<u>36,481</u>

18. LOANS

An analysis of the maturity of loans is given below:

	31.12.23	31.12.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>5,346</u>	<u>5,346</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>5,346</u>	<u>5,346</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>17,300</u>	<u>17,300</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	8,717	13,835

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.23	31.12.22
	£	£
Within one year	9,360	9,360
Between one and five years	2,340	2,340
	<u>11,700</u>	<u>11,700</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

20. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	364,881	(228,069)	136,812
Restricted funds			
Soroptomists (Team Mum)	22,579	(15,839)	6,740
Hovic	3,334	(370)	2,964
Team Mum Narok	-	40,821	40,821
Ride Africa Team Mum Narok	-	35,133	35,133
	<u>25,913</u>	<u>59,745</u>	<u>85,658</u>
TOTAL FUNDS	<u>390,794</u>	<u>(168,324)</u>	<u>222,470</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	181,642	(409,711)	(228,069)
Restricted funds			
Soroptomists (Team Mum)	6,740	(22,579)	(15,839)
Hovic	-	(370)	(370)
Team Mum Narok	40,821	-	40,821
Ride Africa Team Mum Narok	35,133	-	35,133
	<u>82,694</u>	<u>(22,949)</u>	<u>59,745</u>
TOTAL FUNDS	<u>264,336</u>	<u>(432,660)</u>	<u>(168,324)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	172,525	192,356	364,881
Restricted funds			
Adolescent Pregnancy Support Groups	2,966	(2,966)	-
Pregnant Women's Groups	6,711	(6,711)	-
Soroptomists (Team Mum)	22,579	-	22,579
Hovic	3,334	-	3,334
	<u>35,590</u>	<u>(9,677)</u>	<u>25,913</u>
TOTAL FUNDS	<u>208,115</u>	<u>182,679</u>	<u>390,794</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	494,299	(301,943)	192,356
Restricted funds			
Adolescent Pregnancy Support Groups	-	(2,966)	(2,966)
Pregnant Women's Groups	61,700	(68,411)	(6,711)
	<u>61,700</u>	<u>(71,377)</u>	<u>(9,677)</u>
TOTAL FUNDS	<u>555,999</u>	<u>(373,320)</u>	<u>182,679</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	172,525	(35,713)	136,812
Restricted funds			
Adolescent Pregnancy Support Groups	2,966	(2,966)	-
Pregnant Women's Groups	6,711	(6,711)	-
Soroptomists (Team Mum)	22,579	(15,839)	6,740
Hovic	3,334	(370)	2,964
Team Mum Narok	-	40,821	40,821
Ride Africa Team Mum Narok	-	35,133	35,133
	<u>35,590</u>	<u>50,068</u>	<u>85,658</u>
TOTAL FUNDS	<u>208,115</u>	<u>14,355</u>	<u>222,470</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	675,941	(711,654)	(35,713)
Restricted funds			
Adolescent Pregnancy Support Groups	-	(2,966)	(2,966)
Pregnant Women's Groups	61,700	(68,411)	(6,711)
Soroptomists (Team Mum)	6,740	(22,579)	(15,839)
Hovic	-	(370)	(370)
Team Mum Narok	40,821	-	40,821
Ride Africa Team Mum Narok	35,133	-	35,133
	<u>144,394</u>	<u>(94,326)</u>	<u>50,068</u>
TOTAL FUNDS	<u>820,335</u>	<u>(805,980)</u>	<u>14,355</u>

21. RELATED PARTY DISCLOSURES

Child.org Kenya Limited is an organisation under common control by virtue of shared operations and management. In the year £193,060 (2022; £246,662) of the expenditure on charitable activities was grants made to this organisation.

Dr Rebecca A Smith is also a director of Dr Podcast Limited. During the year £6,900 (2022; £9,100) was received from Dr Podcast Limited as part of a contractual agreement. This income is included within donations income.

The subsidiary company, Child.org Trading limited was owed a balance of £21,247 (2022; £39,048) as at the year end. The loan is interest free and repayable on demand.

Child.org Kenya Ltd was owed a balance of £857 (2022; 857) as at the year end. The loan is interest free and repayable on demand.

22. TAXATION

The company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Child.org International Limited

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	241,751	424,481
Gift aid	<u>2,537</u>	<u>36,482</u>
	244,288	460,963
Other trading activities		
Fundraising events	500	-
Investment income		
Interest receivable	876	157
Charitable activities		
Funding	17,200	92,595
Other income		
Service fees	<u>1,472</u>	<u>2,284</u>
Total incoming resources	264,336	555,999
EXPENDITURE		
Raising donations and legacies		
admin expenditure	196,446	89,977
Charitable activities		
Grants to institutions	234,773	281,006
Other		
Bank charges	<u>1,441</u>	<u>2,337</u>
Total resources expended	<u>432,660</u>	<u>373,320</u>
Net (expenditure)/income	<u>(168,324)</u>	<u>182,679</u>

CHILD.ORG INTERNATIONAL

England & Wales - Charity number 1118528

Accounts

A photograph of a woman with long braids, smiling and holding a baby. The scene is backlit by a bright sun, creating a warm, golden glow. The woman is wearing a light-colored t-shirt with some text on it. The baby is wrapped in a blanket.

CHILD
.ORG

2022

ANNUAL REPORT

and financial statements

CONTENTS



Note from Chair of Trustees.....	3
Visions & values.....	4-5
Case study.....	6-7
Our work in 2022.....	8-10
Note from our CEO.....	11
Thanks.....	12
Trustee report & accounts....	13-36



NOTE FROM OUR CHAIR OF TRUSTEES



2022 was an immensely successful year for Child.org as we completed our three year UK Aid funded Team Mum project to champion antenatal care in Meru, Kenya. Team Mum's Pregnant Women's Groups bring pregnant women together into groups to provide life-saving information on how women can keep themselves and their babies safe throughout pregnancy, and beyond.

Across the three years, 6,238 women attended our Team Mum Pregnant Women's Groups and we saw life-saving outcomes such as increased knowledge of danger signs during pregnancy, increased attendance of antenatal care sessions and more deliveries conducted by a skilled birth attendant (see [pages 8-9](#) for more details). For more information see our [2022 impact report](#).

Children born in sub-Saharan Africa are 15 times more likely to die in childhood than children in Europe and North America, and the earliest days of life are the most dangerous for children born in Kenya and all over Africa. Team Mum works to change this with our focus on technical expertise, powerful partnerships and years of experience in maternal, newborn and child health.

Pregnant Women's Groups have a strong evidence base behind them, and we know that timely and appropriate antenatal and postnatal care saves mums' and babies' lives. Over the last three years we have proven how strengthening community health structures increases knowledge and drives demand for antenatal care (ANC) and postnatal care (PNC). We have seen that by advocating for and working with local governments to improve access to quality of ANC and PNC, we can ensure more mums and babies stay safe, alive and healthy.

We could not be more grateful for all the support we received this year in the form of donations, fundraising, volunteering, partnerships and more. With this tremendous support Team Mum can continue to run in Meru, reaching more women and strengthening community health structures even further. We look forward to sharing with you more updates about the life-changing impact of your support.



Ben Mason
Chair of Trustees



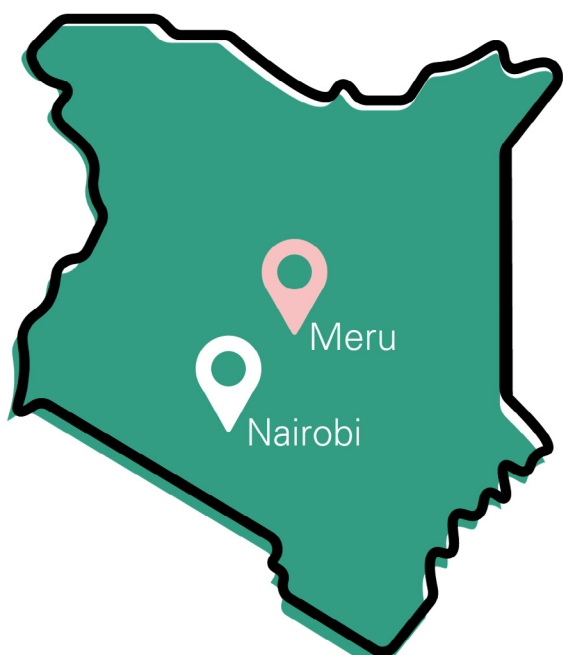
VISIONS & VALUES

No mother, or her baby, should die from preventable causes. At Child.org we champion community-based healthcare solutions to make pregnancies, births and the earliest days of life safer for mum and baby.

We work with pregnant women, new mums, communities and government to provide life-saving antenatal and postnatal health information, connect communities and services, and advocate for quality care so that mums and babies stay alive, safe and healthy.

The Big Picture

By advocating for safer pregnancies and births, we champion global sustainable development and health and gender equality. What we do today to promote maternal health directly supports the United Nations' Sustainable Development Goals (SDGs), in particular SDG 3 to ensure good health and well-being and SDG 5 to achieve gender equality for all.



Our Team

Our programming decisions are made and led by our team in Kenya. Our team is split between Nairobi and Meru, where Team Mum is delivered, and Bristol, where our fundraising and operations team are based. We work to champion a cross-cultural approach, with parity of employment benefits across both countries (benchmarked salaries, pensions, annual leave, international travel opportunities).

WE ARE...



PEOPLE CENTRED

First and foremost, we work with people. Pregnant women, new mums, community health promoters, government staff. We respect the autonomy, dignity, experience and expertise of all participants, which inform and shape how we work.



COLLABORATIVE

We listen. For successful, sustainable change we need to understand and be led by the communities and health authorities we work with. We need to fit with national reproductive health strategies, so that we can be better partners, collaborate effectively and see impactful change in maternal and neonatal health.



DATA DRIVEN

Everything we do is based on evidence. Whether it is designing neonatal health programmes or fundraising activities, we use facts to shape what we do.



AMBITIOUS

We are a small team with an outsized impact. Split between Nairobi, Meru and Bristol, and supported by a brilliant community of champions, fundraisers and partners, we believe we can catalyse improvements in maternal and child health outcomes in Kenya and beyond.



MATERNITY

Community Health Promoter, Asha

CHAMPIONING COMMUNITY HEALTH STRUCTURES

A case study

Doris is a Community Health Promoter (CHP) in Igembe East Ward, Kenya. She is passionate about supporting women from Meru through their pregnancy journey.

When Doris started working with Team Mum, she found that local pregnant women were experiencing many challenges, such as limited financial and emotional support from their male partners and a lack of awareness about how to look after themselves during pregnancy. Many women were not attending enough antenatal care clinics which put themselves and their babies at risk, as they would continue to drink alcohol or deliver their babies at home without a skilled birth attendant present. Doris and other CHPs were able to tackle some of these challenges by working with Team Mum's pregnancy support groups.

At first it was hard trying to mobilise pregnant women in this community. However, we had faith and approached each conversation with understanding, support and respect. This meant that the women we worked with respected us back and listened to what we had to say.

- Doris, Community Health Promoter in Meru, Kenya.



(Left to right) Doris, Meme (Community Health Promoter), Jacob (Project Officer at Child.org)



We had faith and approached each conversation with understanding, support and respect.



Doris remembers one particular success story about a pregnant woman who experienced vaginal bleeding. Her mother had told her that it was a normal part of pregnancy but the CHPs advised the woman to go to hospital and she told the doctor how she had learnt that vaginal bleeding was a danger sign. She went on to deliver a healthy baby. Doris is proud to be a CHP working with Team Mum to support women in her community.


“I would like to thank all Team Mum staff for supporting us here in Igembe Central. I learnt so much and I will continue helping others because I love this work. Whatever happens with Team Mum in the future, we will continue working with and supporting women in this way.”

OUR WORK IN 2022





TEAM MUM

In 2022, we completed a three-year UK Aid funded programme to increase antenatal knowledge and attendance in Igembe Central, Meru County through our Team Mum Pregnant Women's Groups.

 **6,238** pregnant women attended life-changing antenatal groups, which saw an increase in:

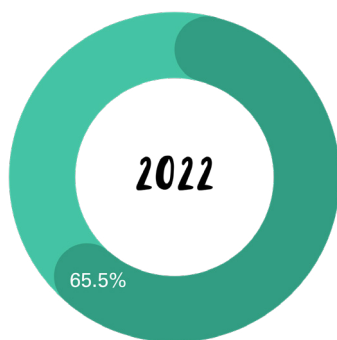
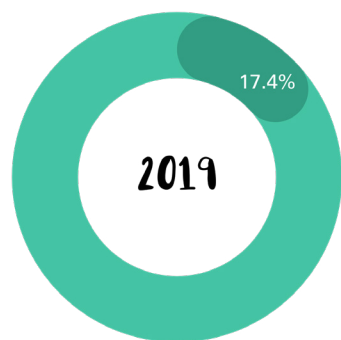
- awareness of key danger signs,
- deliveries conducted by skilled birth assistants,
- and number of women who attend all four of the WHO's recommended antenatal sessions.

 **2,816** male partners took part in sessions discussing the importance of supporting pregnant partners.

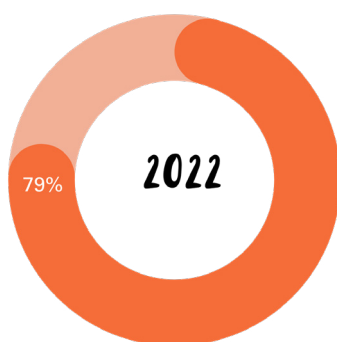
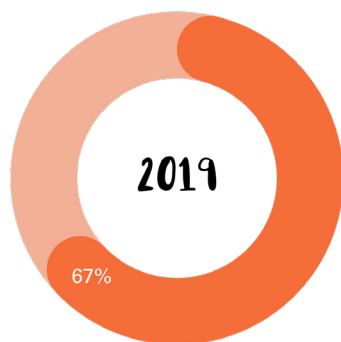
 **2,655** pregnant women referred to facilities for further care and seen by health workers.



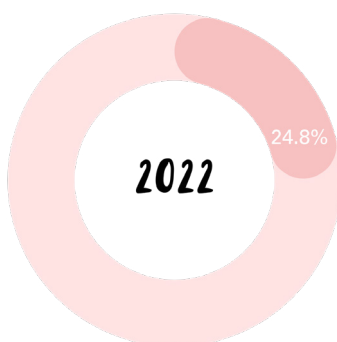
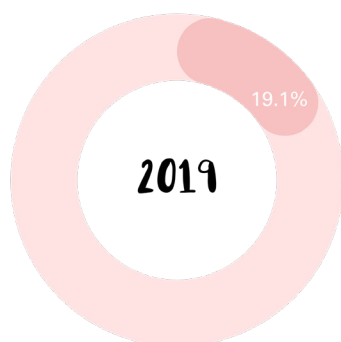
From 2019 – 2022, our work saw an increase in:



The number of women who could identify five out of seven of the danger signs during pregnancy (from 17.4% to 65.5% of women surveyed).



The number of deliveries conducted by skilled birth attendants (from 67% to 79% of women surveyed).



The number of women who attended all four antenatal sessions (from 19.1% to 24.8% of women surveyed).

FUNDRAISING

Charity Concierge

raised £74,000 with 133 volunteers across three festivals.

Ride Africa

100 riders raised £417,030, cycling a combined total of 50,000KM in Kenya.

Remarkable Tours

340 tours raising £7,459 for Child.org.



OTHER

- Brought the team together in Nairobi for a brilliant week of discovery, learning and strategy - it was the first time all the whole team has been together!
- Distributed 450 baby boxes and packs to pregnant women in Kwale County, providing life-saving tools and an incentive to attend postnatal care services.
- Worked with Wings of Hope Rescue Centre, Nairobi, to support vulnerable pregnant teenage girls by training the centre staff to deliver pregnancy support groups, and provided some baby boxes for new mothers.



Team strategy meet-up in Nairobi.

NOTE FROM OUR CEO

Our vision for next year

2022 was an incredible year for Child.org. Our income was back up to pre-pandemic levels, but our efficiency was significantly better than in previous years: we achieved much more, with much less. And yet, it was a year of smashing targets and planning for the future.

Quarter one saw the team coming together as a whole (from the UK and Kenya) to collectively share our experiences of our strengths and weaknesses. We assessed opportunities and agreed what we would like to see changing and evolving. We shared a collective vision for the future of Child.org.

In quarter two, we wrapped up our UK Aid funded Team Mum project in Meru County, Kenya. We reached more women than we intended, we improved the quality of maternal health services and saw fantastic changes in knowledge and behaviours. We scored an 'A' rating from the Foreign, Commonwealth & Development Office for our first-ever UK tax-payer funded project.

In quarter three, the team smashed our Charity Concierge services at UK festivals, exceeding all of our targets. We provided a number of services at three festivals, a five-star volunteer experience and raised a record amount of unrestricted funds.

And finally in quarter four we hosted our best ever (so far...) Ride Africa cycle route! 100 Riders cycled 500km across Kenya, through three national parks and finishing at the beautiful Kenyan coast. We partnered with the Kenyan Wildlife Service who trusted us to be the first ever cycling group to travel through these wild parks by bike. We raised over £417,000: more than our total income the previous year! This is a transformative amount for a small organisation like ours and that transformation is coming.

In 2023 we are using those funds to drastically expand our work in maternal and neonatal health: we're scaling our Team Mum pregnancy support groups from 6,000 women over three years, to 20,000 over two years. We're rolling out Team Mum across the whole of Meru county: from one sub county, to all 11 sub counties. In order to do this, we need to redesign the programme to work more closely with health management teams, preparing them to conduct pregnant women's groups themselves.

We're making improvements to the internal and external workings of the charity. We're investing in a new customer relationship management system that will transform the experience of donating to our work. We are investing in a new, simpler website. Both of these changes will lead to massive improvements in efficiency for our team.

The achievements we had in 2022 are allowing Child.org to start planning for the future - to help us to build a more solid foundation on which we can grow our work and our reach. We have big plans for the next few years and your support in 2022 has allowed us to invest in our future.

Thank you to our partners, supporters and friends for trusting us with your donations - the dedication and ambition of our team means we will always do our best to achieve the best possible impact. And that impact is growing, thanks to you.



Martina Gant
CEO

THANK YOU

Child.org is a small team supported by a brilliant community of funders, partners, champions and fundraisers. Thanks to you, we're making pregnancies and births safer.

FUNDERS, TRUSTS & FOUNDATIONS

UK Aid
The Souter Charitable Trust
The Fulmer Charitable Trust
The Mikado Trust

CORPORATE PARTNERS & SUPPORTERS

Festival Republic
FuelHQ
Dr Podcast
Goodlive
Glastonbury Festival
Seek Development
New Scientist
Fairweathers Solicitors LLP
Art4Change
Somerset Early Scans
ZX Lidars
Kenya Wildlife Service

COMMUNITY PARTNERS

The Association of Inner Wheel Clubs of Great Britain and Northern Ireland
Soroptimist International Great Britain

VOLUNTEERS & SUPPORTERS

133 Charity Concierge volunteers, volunteering 2793 hours
40 Ride Africa crew working across 2 ground-breaking cycle rides
3,486 incredible donors and fundraisers

Together, you helped us raise an incredible £555,998 in 2022, enabling us to make a step change in our work.



REGISTERED COMPANY NUMBER: 05818928 (England and Wales)
REGISTERED CHARITY NUMBER: 1118528

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 December 2022
for
CHILD.ORG INTERNATIONAL LIMITED
(A COMPANY LIMITED BY GUARANTEE)

Richardson Swift Audit Ltd
Chartered Accountants
Statutory Auditor
11 Laura Place
Bath
BA2 4BL

CHILD.ORG INTERNATIONAL LIMITED

**Contents of the Financial Statements
for the year ended 31 December 2022**

	Page
Report of the Trustees	15 - 19
Report of the Independent Auditors	20 - 23
Statement of Financial Activities	24
Balance Sheet	25 - 26
Cash Flow Statement	27
Notes to the Cash Flow Statement	28
Notes to the Financial Statements	29 - 36

CHILD.ORG INTERNATIONAL LIMITED

Report of the Trustees for the year ended 31 December 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Children born in sub-Saharan Africa are 15 times more likely to die in childhood than children in Europe and North America and the earliest days of life are still the most dangerous for children born in Kenya and all over Africa.

This is the reason Child.org does the work we do. We work with pregnant women, new mums, communities and government to provide life-saving antenatal and postnatal health information, connect communities and services, and advocate for quality care so that mums and babies stay safe, alive and healthy.

CHILD.ORG INTERNATIONAL LIMITED

Report of the Trustees for the year ended 31 December 2022

FINANCIAL REVIEW

Financial review summary

EOY update: £555,998 total income, £373,319 expenditure with £390,794 held in reserves to carry forward.

After two difficult years of responding to COVID-19, and the losses and challenges posed to us as an organisation, 2022 presented an opportunity to rebuild and refine our direction, as well as finalising the delivery of one of the most significant programmes we have ever run.

Key Programming

After three years of execution our Pregnant Women's Groups project in Meru County came to an end. The programme supported more than 6,200 women and 2,800 men - many more than we originally aimed for, and saw improvements to life-saving behaviours - most crucially an increase in the number of women attending all four recommended antenatal clinics and in deliveries conducted by a skilled birth attendant.

Team Mum was granted an 'A Grade' from UK Aid, but more importantly Child.org and the County Health Management Team are building on the programme in 2023 to extend to more areas and reach even more people.

We also finished the delivery of our second Baby Box project, supporting 500 mothers in Kwale county with boxes, maternal healthcare sessions and potentially life-saving information. We saw positive outcomes from this project with an 11.5% increase in pregnant women attending the recommended 4 or more antenatal clinics, and a 57% increase in pregnant women seeking antenatal support earlier in their pregnancy within their first trimester.

Key Fundraising

After several delays we were delighted to be able to run the next iteration of our Ride Africa fundraising events. As a result in November, we had our biggest-ever fundraising month, raising over £400k through two Ride Africa events.

To deliver the new route, we partnered with Kenya Wildlife Service who allowed cyclists through some of their parks for the first time ever.

In the summer we delivered Charity Concierge at 3 major UK festivals, thanks to our partnership with Festival Republic, and raised a record amount - a relationship and opportunity which is set to continue in 2023.

After three years, a pandemic, staff changes and various other challenges, we completed our Pregnant Women's Groups (PWG) project in Meru, Kenya - and exceeded all of our targets; working with over 6,000 pregnant women and seeing life-saving results.

Team News

We started the year with a new team member in the UK - Hattie joined as our Communications and Fundraising Officer and made an immediate impact.

We continue to benefit from having team members based in both the UK and Kenya, but in March the whole team came together for the first time to agree the focus for the next few years. This was a chance to check in on our progress and overall direction in order to keep maximising the impact we can have on global child health.

This refined direction is already paying off, in particular through our partnerships with local health authorities that are helping us to advocate for and support improvements in the quality of care for mothers and families.

Overall, we are very pleased to have our fundraising back up to its full strength (indeed, its best ever) and to have a clear direction and intentions for the future of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 16 May 2006. On that date it took over the net assets and activities of the Child.org charity which had been established by the trustees on 1 October 2005.

The company is constituted under a Memorandum of Association dated 16 May 2006 and is a registered charity with the number: 1118528.

The principal purpose of the company is to spark progress in global child health. We discover and design better ways to keep children alive and healthy.

CHILD.ORG INTERNATIONAL LIMITED

Report of the Trustees for the year ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. A Chief Executive Officer is appointed by the Trustees to manage the day to day operations of the charity.

Every Trustee will take office for a three year term after which they will automatically be retired. In this clause a 'year' means the period between one AGM and the next.

A retiring Trustee shall be eligible for re-election for consecutive periods.

No person other than a Trustee retiring by rotation shall be appointed or re-appointed a Trustee at any general meeting unless:

- He or she is recommended by the Trustees; or
- Not less than 14 nor more than 35 clear days before the date appointed for the meeting notice executed by a member qualified to vote at the meeting has been given to the Charity of the intention to propose that person for appointment or re-appointment stating the particulars which would if he or she were so appointed or re-appointed be required to be included in the Charity's register of Trustees together with a notice executed by that person of his or her willingness to be appointed or re-appointed.

Organisational structure and decision making

The charity must hold an AGM in every year which all members are entitled to attend, and no more than 15 months shall elapse between the date of one AGM and the next.

Any general meeting which is not an AGM is an EGM.

Except for the chairman of the meeting, who has a second or casting vote, every member present in person has one vote on each issue.

There is a quorum at a general meeting if the number of members present is at least 2 or one third of the members, whichever is the greater.

The day to day operation of the charity is responsibility of Martina Gant.

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposures to the major risks.

Policies adopted for the induction and training of new trustees

Upon appointment new Trustees are given a full briefing on the purpose of the charity, the aims and objectives including the activities and range of programmes undertaken by Child.org. A one to one briefing with the CEO is also undertaken in respect of the roles and responsibilities of a Trustee. The individual is asked to complete a declaration indicating that they are a fit and proper person and not disqualified from acting as a Charity Trustee.

Member's Liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05818928 (England and Wales)

CHILD.ORG INTERNATIONAL LIMITED

**Report of the Trustees
for the year ended 31 December 2022**

Registered Charity number
1118528

Registered office
7 Unity Street
Bristol
BS1 5HH

Trustees
Dr Daniel S Magnus
Dr Rebecca A Smith
Mr Benjamin C Mason (Chair)
Ms Eve Riddle
Mr Thomas Muirhead

Auditors
Richardson Swift Audit Ltd
Chartered Accountants
Statutory Auditor
11 Laura Place
Bath
BA2 4BL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Child.org International Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 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 those financial statements, the trustees are required to

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

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

In so far as the trustees are aware:

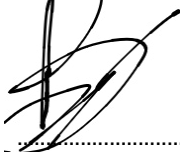
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

CHILD.ORG INTERNATIONAL LIMITED

**Report of the Trustees
for the year ended 31 December 2022**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27/09/2023 and signed on its behalf by:



.....

B Mason - Trustee

Report of the Independent Auditors to the Trustees of Child.org International Limited

Opinion

We have audited the financial statements of Child.org International Limited (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

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 charitable company'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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

**Report of the Independent Auditors to the Trustees of
Child.org International Limited**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable 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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of
Child.org International Limited**

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity by discussion with key personnel and consideration of our experience of clients in similar sectors.

We determined that the most significant laws and regulations which have a direct impact on the form and content of the financial statements of the entity are the Companies Act and UK GAAP, specifically the Charities SORP.

We determined that the most significant operational laws and regulations for the entity are those governing the charitable sector.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above, with no issues arising.

We gained an understanding of the entity's policy and procedures by discussion with key personnel and substantive audit work.

We assessed the risk of material misstatement in respect of fraud through our planning processes, and no significant risks were identified.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud.

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 Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
Child.org International Limited**

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Richardson Swift Audit

Richardson Swift Audit Ltd
Chartered Accountants
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
11 Laura Place
Bath
BA2 4BL

Date: *28/9/23*.....

CHILD.ORG INTERNATIONAL LIMITED

Statement of Financial Activities
for the year ended 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	460,962	-	460,962	203,011
Charitable activities					
Trusts & Foundations	4	30,895	61,700	92,595	92,681
Investment income	3	157	-	157	7
Other income		2,284	-	2,284	20,671
Total		<u>494,298</u>	<u>61,700</u>	<u>555,998</u>	<u>316,370</u>
EXPENDITURE ON					
Raising funds	5	89,977	-	89,977	39,249
Charitable activities					
Charitable activities	6	209,629	71,377	281,006	207,092
Other		2,336	-	2,336	769
Total		<u>301,942</u>	<u>71,377</u>	<u>373,319</u>	<u>247,110</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	192,356 (3,472)	(9,677) 3,472	182,679 -	69,260 -
Net movement in funds		<u>188,884</u>	<u>(6,205)</u>	<u>182,679</u>	<u>69,260</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		175,997	32,118	208,115	138,855
TOTAL FUNDS CARRIED FORWARD		<u><u>364,881</u></u>	<u><u>25,913</u></u>	<u><u>390,794</u></u>	<u><u>208,115</u></u>



27/09/2023

The notes form part of these financial statements

CHILD.ORG INTERNATIONAL LIMITED

**Balance Sheet
31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	-	-	-	32
Investments	12	1	-	1	1
		1	-	1	33
CURRENT ASSETS					
Debtors	13	37,179	5,000	42,179	39,466
Cash at bank and in hand		416,799	20,913	437,712	244,412
		453,978	25,913	479,891	283,878
CREDITORS					
Amounts falling due within one year	14	(57,728)	-	(57,728)	(34,974)
		396,250	25,913	422,163	248,904
NET CURRENT ASSETS					
		396,251	25,913	422,164	248,937
TOTAL ASSETS LESS CURRENT LIABILITIES					
		396,251	25,913	422,164	248,937
CREDITORS					
Amounts falling due after more than one year	15	(31,370)	-	(31,370)	(40,822)
		364,881	25,913	390,794	208,115
NET ASSETS					
		364,881	25,913	390,794	208,115
FUNDS					
	17				
Unrestricted funds				364,881	175,997
Restricted funds				25,913	32,118
				390,794	208,115
TOTAL FUNDS					
				390,794	208,115

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

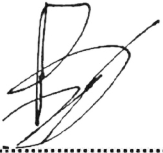
The notes form part of these financial statements

CHILD.ORG INTERNATIONAL LIMITED

Balance Sheet - continued
31 December 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27/09/2023 and were signed on its behalf by:



.....
B Mason - Trustee

CHILD.ORG INTERNATIONAL LIMITED

Cash Flow Statement
for the year ended 31 December 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	197,851	69,242
Net cash provided by operating activities		<u>197,851</u>	<u>69,242</u>
Cash flows from financing activities			
Loan repayments in year		(4,551)	(3,622)
Net cash used in financing activities		<u>(4,551)</u>	<u>(3,622)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		244,412	178,792
Cash and cash equivalents at the end of the reporting period		<u>437,712</u>	<u>244,412</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Cash Flow Statement
for the year ended 31 December 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	182,679	69,260
Adjustments for:		
Depreciation charges	32	150
(Increase)/decrease in debtors	(1,856)	37,401
Increase/(decrease) in creditors	16,996	(37,569)
Net cash provided by operations	<u>197,851</u>	<u>69,242</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22	Cash flow	At 31.12.22
	£	£	£
Net cash			
Cash at bank and in hand	244,412	193,300	437,712
	<u>244,412</u>	<u>193,300</u>	<u>437,712</u>
Debt			
Debts falling due within 1 year	(5,556)	(4,901)	(10,457)
Debts falling due after 1 year	(40,822)	9,452	(31,370)
	<u>(46,378)</u>	<u>4,551</u>	<u>(41,827)</u>
Total	<u>198,034</u>	<u>197,851</u>	<u>395,885</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements for the year ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The trustees are satisfied that the going concern basis is appropriate for these financial statements on the basis of the points raised in the financial review in the Trustees Report.

Preparation of consolidated financial statements

The financial statements contain information about Child.org International Limited as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities

Charitable activities are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Tangible fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment 25% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 3. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2. DONATIONS AND LEGACIES

	Unrestricted Funds 31.12.22 £	Restricted Funds 31.12.22 £	Total Funds 31.12.22 £	Total Funds 31.12.21 £
General Fundraising	69,191	-	69,191	62,604
Partners	12,087	-	12,087	41,830
Charity Concierge	65,165	-	65,165	32,047
Sporting Events (Ride Africa)	314,519	-	314,519	48,050
Team Mum	-	-	-	18,480
	<u>460,962</u>	<u>-</u>	<u>460,962</u>	<u>203,011</u>

3. INVESTMENT INCOME

	2022 £	2021 £
Interest received	<u>157</u>	<u>7</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2022

4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Trusts & Foundations	92,595	92,681
	<u>92,595</u>	<u>92,681</u>

5. RAISING FUNDS

	Year Ended 2022	Year Ended 2021
	£	£
Running costs	65,889	26,049
General Fundraising	195	287
Partners	53	-
Charity Concierge	23,755	7,913
Sporting Events (Ride Africa)	85	-
Team Mum	-	5,000
	<u>89,977</u>	<u>39,249</u>

6. CHARITABLE ACTIVITIES COSTS

	Activities undertaken directly	Grant funding of activities	Support costs	Year Ended 31.12.22 Total	Year Ended 31.12.21 Total
	£	£	£	£	£
General programme work	10,673	246,662	21,202	278,537	203,801
MCH Kenya (Baby Boxes)	2,469	-	-	2,469	3,291
	<u>13,142</u>	<u>246,662</u>	<u>21,202</u>	<u>281,006</u>	<u>207,092</u>

7. GRANTS PAYABLE

Charitable activities includes grants payable of £246,662 (2021: £156,870).

CHILD.ORG INTERNATIONAL LIMITED

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

8. NET INCOME/(EXPENDITURE)

Net income is stated after depreciation of £32 (2021: £150).

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

10. STAFF COSTS

The average number of persons employed by the company during the year was as follows:

	Year End 31.12.22 Nos	Year End 31.12.21 Nos
Average number of employees	4	4

No employee received remuneration amounting to more than £60,000 in either year.

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2022 and 31 December 2022	10,483
DEPRECIATION	
At 1 January 2022	10,451
Charge for year	32
At 31 December 2022	10,483
NET BOOK VALUE	
At 31 December 2022	-
At 31 December 2021	32

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2022

12. FIXED ASSET INVESTMENTS

	Shares in group undertaking £
MARKET VALUE	
At 1 January 2022 and 31 December 2022	1
NET BOOK VALUE	
At 31 December 2022	1
At 31 December 2021	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Child.Org Trading Limited

Registered office: England & Wales

Nature of business: Trading operations to raise funds for Child.Org

	%
Class of share:	holding
Ordinary	100

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	-	836
Amounts owed by group undertakings	857	35,903
Other debtors	-	2,727
Prepayments and accrued income	41,322	-
	<u>42,179</u>	<u>39,466</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 16)	10,457	5,556
Amounts owed to group undertakings	39,048	-
Social security and other taxes	-	1,332
VAT	1,293	860
Other creditors	450	1,315
Accruals and deferred income	6,480	25,911
	<u>57,728</u>	<u>34,974</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements – continued
for the year ended 31 December 2022

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
	2022	2021
	£	£
Bank loans (see note 16)	<u>31,370</u>	<u>40,822</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>10,457</u>	<u>5,556</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>31,370</u>	<u>40,822</u>

The bank loan is guaranteed by the UK Government under the Coronavirus Bounce Back Loan Scheme.

17. MOVEMENT IN FUNDS

	At 1.1.22	Net	Transfers	At
	£	movement	between	31.12.22
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	175,997	192,356	(3,472)	364,881
Restricted funds				
Soroptomists (Meru)	16,565	-	(16,565)	-
Adolescent Pregnancy Support Groups	2,966	(2,966)	-	-
Pregnant Women's Groups	121	(6,711)	6,590	-
Soroptomists (Team Mum)	9,132	-	13,447	22,579
Hovic	3,334	-	-	3,334
	<u>32,118</u>	<u>(9,677)</u>	<u>3,472</u>	<u>25,913</u>
TOTAL FUNDS	<u>208,115</u>	<u>182,679</u>	<u>-</u>	<u>390,794</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	494,298	(301,942)	192,356
Restricted funds			
Adolescent Pregnancy Support Groups	-	(2,966)	(2,966)
Pregnant Women's Groups	61,700	(68,411)	(6,711)
	<u>61,700</u>	<u>(71,377)</u>	<u>(9,677)</u>
TOTAL FUNDS	<u>555,998</u>	<u>(373,319)</u>	<u>182,679</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2022

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	93,158	82,839	175,997
Restricted funds			
Soroptomists (Meru)	16,565	-	16,565
Adolescent Pregnancy Support Groups	10,000	(7,034)	2,966
Pregnant Women's Groups	-	121	121
Soroptomists (Team Mum)	9,132	-	9,132
Baby box Nairobi	5,000	(5,000)	-
Mama Tips	5,000	(5,000)	-
Hovic	-	3,334	3,334
	<u>45,697</u>	<u>(13,579)</u>	<u>32,118</u>
TOTAL FUNDS	<u>138,855</u>	<u>69,260</u>	<u>208,115</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	224,589	(141,750)	82,839
Restricted funds			
Adolescent Pregnancy Support Groups	-	(7,034)	(7,034)
Pregnant Women's Groups	88,447	(88,326)	121
Baby box Nairobi	-	(5,000)	(5,000)
Mama Tips	-	(5,000)	(5,000)
Hovic	3,334	-	3,334
	<u>91,781</u>	<u>(105,360)</u>	<u>(13,579)</u>
TOTAL FUNDS	<u>316,370</u>	<u>(247,110)</u>	<u>69,260</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued for the year ended 31 December 2022

18. RELATED PARTY DISCLOSURES

Child.org Kenyan Limited is an organisation under common control by virtue of shared operations and management. In the year £300,103 (2021: £134,596) of the expenditure on charitable activities was grants made to this organisation.

Dr Rebecca A Smith is also a director of Dr Podcast Limited. During the year £9,100 (2021: £13,415) was received from Dr Podcast Limited as part of a contractual agreement, and this income is included in Donations income.

The subsidiary company, Child.org Trading Limited was owed a balance of £39,048 (2021: -£35,903) as at the year end. The loan is interest free and repayable on demand.

The subsidiary company, Child.org Kenya Ltd owed the organisation a balance of £857 (2021: £nil) as at the year end. The loan is interest free and repayable on demand.

19. TAXATION

The company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

CHILD.ORG INTERNATIONAL

England & Wales - Charity number 1118528

Accounts

REGISTERED COMPANY NUMBER: 05818928 (England and Wales)
REGISTERED CHARITY NUMBER: 1118528

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 December 2021
for
CHILD.ORG INTERNATIONAL LIMITED
(A COMPANY LIMITED BY GUARANTEE)

Richardson Swift Audit Ltd
Chartered Accountants
Statutory Auditor
11 Laura Place
Bath
BA2 4BL

CHILD.ORG INTERNATIONAL LIMITED

**Contents of the Financial Statements
for the year ended 31 December 2021**

	Page
Report of the Trustees	1 to 4
Report of the Independent Auditors	5 to 8
Statement of Financial Activities	9
Balance Sheet	10 to 11
Cash Flow Statement	12
Notes to the Cash Flow Statement	13
Notes to the Financial Statements	14 to 22

CHILD.ORG INTERNATIONAL LIMITED

Report of the Trustees for the year ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Child.org is an international development organisation. We work to improve the health of children who need it most. We work with children, babies, parents, caregivers and whole communities to discover, and design better ways to keep kids alive and healthy.

Our Purpose

To spark progress in global child health.

Our Mission

Child.org discover and design better ways to keep children alive and healthy.

Our Ambition

Child.org will be a respected and important source of insight, ideas and solutions to global child health problems. Our work will spark progress that improves the lives of millions of children.

CHILD.ORG INTERNATIONAL LIMITED

Report of the Trustees for the year ended 31 December 2021

FINANCIAL REVIEW

Financial review summary

EOY update: £201,594 fundraising income and £80,830 trading income.

2021 was a year of consolidation and re-building for the charity. The cuts that were enforced by Covid-19 in the previous year had helped to make us more efficient, helping us climb back into a net-positive position as income levels picked up again and we were able to start building up the reserves once more.

This was despite real world events still compromised by Covid restrictions and our flagship fundraising activity Ride Africa having to be postponed again, due to continuing uncertainties around the feasibility of travel to Kenya. Some of the fundraising for the event was kept in 2021 and our second biggest fund-raising platform, Charity Concierge was able to restart at Latitude and Camp Bestival festivals.

This allowed us to make the first steps to re-building the team with a senior hire to start building the team back up again. Lucy James joined us as Income Manager to oversee our fundraising and challenge events.

Having the team led out of Kenya by our new CEO Martina Gant also continued to deliver returns, with greater control and support of the programming team on the ground. The strength of the team as a whole was also demonstrated when Marti went on maternity leave for the last two months of the year. Cherio Onacha did a brilliant job overseeing the team in Nairobi as well as the programming, while Clare Sulley and Lucy James directed UK operations and grants and fundraising.

On the programming side, our Pregnant Women's Groups moved into their final year and were well on track to reach their target of 5,700 women, with early data and feedback indicating that the key outcome of getting more women to attend health clinics was being delivered at a high level, in particular with the number of women attending four antenatal clinics the highest it has ever been in Meru County (as indicated by local government data).

Our new Baby Box project in Kwale also started following Covid related delays with an aim to reach 500 women between August 2021 and January 2022.

Our partnership with Mama Tips reached a further 380 women via text message, providing parental information and a safe space to ask questions. This experience is then to be used for the development of a neonatal SMS service, Your Newborn which is being developed in 2021 for initial release in 2022.

In summary, it was a very positive year for the charity after a very testing 2020 and it has put us back into a stable position, from which we can return to the longer-term direction and evolution of the charity in 2022 and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 16 May 2006. On that date it took over the net assets and activities of the Child.org charity which had been established by the trustees on 1 October 2005.

The company is constituted under a Memorandum of Association dated 16 May 2006 and is a registered charity with the number: 1118528.

The principal purpose of the company is to spark progress in global child health. We discover and design better ways to keep children alive and healthy.

CHILD.ORG INTERNATIONAL LIMITED

Report of the Trustees for the year ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. A Chief Executive Officer is appointed by the Trustees to manage the day to day operations of the charity.

Every Trustee will take office for a three year term after which they will automatically be retired. In this clause a 'year' means the period between one AGM and the next.

A retiring Trustee shall be eligible for re-election for consecutive periods.

No person other than a Trustee retiring by rotation shall be appointed or re-appointed a Trustee at any general meeting unless:

- He or she is recommended by the Trustees; or
- Not less than 14 nor more than 35 clear days before the date appointed for the meeting notice executed by a member qualified to vote at the meeting has been given to the Charity of the intention to propose that person for appointment or re-appointment stating the particulars which would if he or she were so appointed or re-appointed be required to be included in the Charity's register of Trustees together with a notice executed by that person of his or her willingness to be appointed or re-appointed.

Organisational structure and decision making

The charity must hold an AGM in every year which all members are entitled to attend, and no more than 15 months shall elapse between the date of one AGM and the next.

Any general meeting which is not an AGM is an EGM.

Except for the chairman of the meeting, who has a second or casting vote, every member present in person has one vote on each issue.

There is a quorum at a general meeting if the number of members present is at least 2 or one third of the members, whichever is the greater.

The day to day operation of the charity is responsibility of Martina Gant.

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposures to the major risks.

Policies adopted for the induction and training of new trustees

Upon appointment new Trustees are given a full briefing on the purpose of the charity, the aims and objectives including the activities and range of programmes undertaken by Child.org. A one to one briefing with the CEO is also undertaken in respect of the roles and responsibilities of a Trustee. The individual is asked to complete a declaration indicating that they are a fit and proper person and not disqualified from acting as a Charity Trustee.

Member's Liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05818928 (England and Wales)

Registered Charity number

1118528

CHILD.ORG INTERNATIONAL LIMITED

**Report of the Trustees
for the year ended 31 December 2021**

Registered office

PO Box 272
Clevedon
BS21 9DQ

Trustees

Dr Daniel S Magnus
Dr Rebecca A Smith
Mr Benjamin C Mason (Chair)
Ms Eve Riddle
Mr Thomas Muirhead

Auditors

Richardson Swift Audit Ltd
Chartered Accountants
Statutory Auditor
11 Laura Place
Bath
BA2 4BL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Child.org International Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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 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 those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27/09/2022 and signed on its behalf by:


.....
B Mason - Trustee

Report of the Independent Auditors to the Trustees of Child.org International Limited

Opinion

We have audited the financial statements of Child.org International Limited (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

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 charitable company'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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

**Report of the Independent Auditors to the Trustees of
Child.org International Limited**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees of Child.org International Limited

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity by discussion with key personnel and consideration of our experience of clients in similar sectors.

We determined that the most significant laws and regulations which have a direct impact on the form and content of the financial statements of the entity are the Companies Act and UK GAAP, specifically the Charities SORP.

We determined that the most significant operational laws and regulations for the entity are those governing the charitable sector.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above, with no issues arising.

We gained an understanding of the entity's policy and procedures by discussion with key personnel and substantive audit work.

We assessed the risk of material misstatement in respect of fraud through our planning processes, and no significant risks were identified.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud.

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 Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
Child.org International Limited**

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Richardson Swift Audit Ltd

Richardson Swift Audit Ltd
Chartered Accountants
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
11 Laura Place
Bath
BA2 4BL

Date: *28/9/22*.....

CHILD.ORG INTERNATIONAL LIMITED

Statement of Financial Activities
for the year ended 31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	203,011	-	203,011	215,329
Charitable activities					
Trusts & Foundations		900	91,781	92,681	89,924
Other trading activities	3	-	-	-	177
Investment income	4	7	-	7	160
Other income		20,671	-	20,671	86,437
Total		<u>224,589</u>	<u>91,781</u>	<u>316,370</u>	<u>392,027</u>
EXPENDITURE ON					
Raising funds	6	39,249	-	39,249	138,717
Charitable activities					
Charitable activities	7	101,732	105,360	207,092	289,194
Other		769	-	769	936
Total		<u>141,750</u>	<u>105,360</u>	<u>247,110</u>	<u>428,847</u>
NET INCOME/(EXPENDITURE)		82,839	(13,579)	69,260	(36,820)
RECONCILIATION OF FUNDS					
Total funds brought forward		93,158	45,697	138,855	175,675
TOTAL FUNDS CARRIED FORWARD		<u><u>175,997</u></u>	<u><u>32,118</u></u>	<u><u>208,115</u></u>	<u><u>138,855</u></u>

The notes form part of these financial statements

CHILD.ORG INTERNATIONAL LIMITED

**Balance Sheet
31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	32	-	32	182
Investments	14	1	-	1	1
		<u>33</u>	<u>-</u>	<u>33</u>	<u>183</u>
CURRENT ASSETS					
Debtors	15	39,466	-	39,466	76,867
Cash at bank and in hand		212,294	32,118	244,412	178,792
		<u>251,760</u>	<u>32,118</u>	<u>283,878</u>	<u>255,659</u>
CREDITORS					
Amounts falling due within one year	16	(34,974)	-	(34,974)	(72,820)
		<u>216,786</u>	<u>32,118</u>	<u>248,904</u>	<u>182,839</u>
NET CURRENT ASSETS					
		<u>216,819</u>	<u>32,118</u>	<u>248,937</u>	<u>183,022</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>216,819</u>	<u>32,118</u>	<u>248,937</u>	<u>183,022</u>
CREDITORS					
Amounts falling due after more than one year	17	(40,822)	-	(40,822)	(44,167)
		<u>175,997</u>	<u>32,118</u>	<u>208,115</u>	<u>138,855</u>
NET ASSETS					
		<u>175,997</u>	<u>32,118</u>	<u>208,115</u>	<u>138,855</u>
FUNDS					
	19			175,997	93,158
Unrestricted funds				32,118	45,697
Restricted funds				<u>208,115</u>	<u>138,855</u>
TOTAL FUNDS					
				<u>208,115</u>	<u>138,855</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

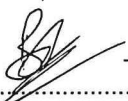
The notes form part of these financial statements

CHILD.ORG INTERNATIONAL LIMITED

**Balance Sheet - continued
31 December 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on27/09/2022..... and were signed on its behalf by:


.....
B Mason - Trustee

The notes form part of these financial statements

CHILD.ORG INTERNATIONAL LIMITED

**Cash Flow Statement
for the year ended 31 December 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	69,242	5,100
Net cash provided by operating activities		<u>69,242</u>	<u>5,100</u>
Cash flows from financing activities			
New loans in year		-	50,000
Loan repayments in year		(3,622)	-
Net cash (used in)/provided by financing activities		<u>(3,622)</u>	<u>50,000</u>
Change in cash and cash equivalents in the reporting period		<u>65,620</u>	<u>55,100</u>
Cash and cash equivalents at the beginning of the reporting period		<u>178,792</u>	<u>123,692</u>
Cash and cash equivalents at the end of the reporting period		<u><u>244,412</u></u>	<u><u>178,792</u></u>

The notes form part of these financial statements

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Cash Flow Statement
for the year ended 31 December 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	69,260	(36,820)
Adjustments for:		
Depreciation charges	150	125
Decrease/(increase) in debtors	37,401	(5,723)
(Decrease)/increase in creditors	(37,569)	47,518
Net cash provided by operations	<u>69,242</u>	<u>5,100</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank and in hand	178,792	65,620	244,412
	<u>178,792</u>	<u>65,620</u>	<u>244,412</u>
Debt			
Debts falling due within 1 year	(5,833)	277	(5,556)
Debts falling due after 1 year	(44,167)	3,345	(40,822)
	<u>(50,000)</u>	<u>3,622</u>	<u>(46,378)</u>
Total	<u>128,792</u>	<u>69,242</u>	<u>198,034</u>

The notes form part of these financial statements

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements for the year ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The trustees are satisfied that the going concern basis is appropriate for these financial statements on the basis of the points raised in the financial review in the Trustees Report.

Preparation of consolidated financial statements

The financial statements contain information about Child.org International Limited as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities

Charitable activities are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Tangible fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment 25% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 3. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2. DONATIONS AND LEGACIES

	Unrestricted Funds 31.12.21 £	Restricted Funds 31.12.21 £	Total Funds 31.12.21 £	Total Funds 31.12.20 £
General Fundraising	62,604	-	62,604	55,546
Partners	41,830	-	41,830	100,335
Donation from subsidiary	-	-	-	-
Charity Fast-Track	-	-	-	36,425
Harvest Festival	-	-	-	518
Charity Concierge	32,047	-	32,047	-
Sporting Events (Ride Africa)	48,050	-	48,050	13,302
Team Mum	18,480	-	18,480	9,203
	<u>203,011</u>	<u>-</u>	<u>203,011</u>	<u>215,329</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted Funds 31.12.21 £	Restricted Funds 31.12.21 £	Total Funds 31.12.21 £	Total Funds 31.12.20 £
Other Trading	-	-	-	177
	<u>-</u>	<u>-</u>	<u>-</u>	<u>177</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2021

4. INVESTMENT INCOME

	2021	2020
	£	£
Interest received	7	160
	<u>7</u>	<u>160</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Trusts & Foundations	92,681	89,924
	<u>92,681</u>	<u>89,924</u>

6. RAISING FUNDS

	Year Ended 2021	Year Ended 2020
	£	£
Running costs	26,049	131,796
General Fundraising	287	911
Partners	-	269
Harvest Festival	-	4
Charity Concierge	7,913	170
Sporting Events (Ride Africa)	-	588
Team Mum	5,000	2,411
Other Trading	-	1,668
Charity Fast-Track	-	900
	<u>39,249</u>	<u>138,717</u>

7. CHARITABLE ACTIVITIES COSTS

	Activities undertaken directly	Grant funding of activities	Support costs	Year Ended 31.12.21 Total	Year Ended 31.12.20 Total
	£	£	£	£	£
General programme work	35,856	156,870	11,075	203,801	258,016
Utopy	-	-	-	-	29,000
Meru Women's Garden Project	-	-	-	-	98
MCH Kenya (Baby Boxes)	3,291	-	-	3,291	2,080
	<u>39,147</u>	<u>156,870</u>	<u>11,075</u>	<u>207,092</u>	<u>289,194</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2021

8. GRANTS PAYABLE

Charitable activities includes grants payable of £156,870.

9. SUPPORT COSTS

Support costs includes auditors remuneration of £5,200

10. NET INCOME/(EXPENDITURE)

Net income is stated after depreciation of £150

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

12. STAFF COSTS

The average number of persons employed by the company during the year was as follows:

	Year End 31.12.21 Nos	Year End 31.12.20 Nos
Average number of employees	4	8

No employee received remuneration amounting to more than £60,000 in either year.

13. TANGIBLE FIXED ASSETS

	Computer equipment £
COST At 1 January 2021 and 31 December 2021	10,483
DEPRECIATION At 1 January 2021 Charge for year	10,301 150
At 31 December 2021	10,451
NET BOOK VALUE At 31 December 2021	32
At 31 December 2020	182

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2021

14. FIXED ASSET INVESTMENTS

	Shares in group undertaking £
MARKET VALUE	
At 1 January 2021 and 31 December 2021	1
NET BOOK VALUE	
At 31 December 2021	1
At 31 December 2020	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Child.Org Trading Limited

Registered office: England & Wales

Nature of business: Trading operations to raise funds for Child.Org

Class of share:	%
Ordinary	holding 100

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	836	1,000
Amounts owed by group undertakings	35,903	26,847
Other debtors	2,727	50
Prepayments	-	48,970
	<u>39,466</u>	<u>76,867</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Bank loans and overdrafts (see note 18)	5,556	5,833
Social security and other taxes	1,332	-
VAT	860	10,081
Other creditors	1,315	2,513
Accruals and deferred income	25,911	54,393
	<u>34,974</u>	<u>72,820</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2021

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Bank loans (see note 18)	40,822	44,167

18. LOANS

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand:		
Bank loans	5,556	5,833
Amounts falling due between two and five years:		
Bank loans - 2-5 years	40,822	44,167

The bank loan is guaranteed by the UK Government under the Coronavirus Bounce Back Loan Scheme.

19. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	93,158	82,839	175,997
Restricted funds			
Soroptomists (Meru)	16,565	-	16,565
Adolescent Pregnancy Support Groups	10,000	(7,034)	2,966
Pregnant Women's Groups	-	121	121
Soroptomists (Team Mum)	9,132	-	9,132
Baby box Nairobi	5,000	(5,000)	-
Mama Tips	5,000	(5,000)	-
Hovic	-	3,334	3,334
	45,697	(13,579)	32,118
TOTAL FUNDS	138,855	69,260	208,115

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2021

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	224,589	(141,750)	82,839
Restricted funds			
Adolescent Pregnancy Support Groups	-	(7,034)	(7,034)
Pregnant Women's Groups	88,447	(88,326)	121
Baby box Nairobi	-	(5,000)	(5,000)
Mama Tips	-	(5,000)	(5,000)
Hovic	3,334	-	3,334
	<u>91,781</u>	<u>(105,360)</u>	<u>(13,579)</u>
TOTAL FUNDS	<u>316,370</u>	<u>(247,110)</u>	<u>69,260</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	129,779	(36,621)	93,158
Restricted funds			
Soroptomists (Meru)	16,956	(391)	16,565
Adolescent Pregnancy Support Groups	15,000	(5,000)	10,000
Pregnant Women's Groups	5,408	(5,408)	-
Soroptomists (Team Mum)	8,532	600	9,132
Baby box Nairobi	-	5,000	5,000
Mama Tips	-	5,000	5,000
	<u>45,896</u>	<u>(199)</u>	<u>45,697</u>
TOTAL FUNDS	<u>175,675</u>	<u>(36,820)</u>	<u>138,855</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2021

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	298,041	(334,662)	(36,621)
Restricted funds			
Soroptomists (Meru)	-	(391)	(391)
Adolescent Pregnancy Support Groups	-	(5,000)	(5,000)
Pregnant Women's Groups	78,386	(83,794)	(5,408)
Soroptomists (Team Mum)	600	-	600
Baby box Nairobi	5,000	-	5,000
Mama Tips	10,000	(5,000)	5,000
	<u>93,986</u>	<u>(94,185)</u>	<u>(199)</u>
TOTAL FUNDS	<u>392,027</u>	<u>(428,847)</u>	<u>(36,820)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	129,779	46,218	175,997
Restricted funds			
Soroptomists (Meru)	16,956	(391)	16,565
Adolescent Pregnancy Support Groups	15,000	(12,034)	2,966
Pregnant Women's Groups	5,408	(5,287)	121
Soroptomists (Team Mum)	8,532	600	9,132
Hovic	-	3,334	3,334
	<u>45,896</u>	<u>(13,778)</u>	<u>32,118</u>
TOTAL FUNDS	<u>175,675</u>	<u>32,440</u>	<u>208,115</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2021

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	522,630	(476,412)	46,218
Restricted funds			
Soroptomists (Meru)	-	(391)	(391)
Adolescent Pregnancy Support Groups	-	(12,034)	(12,034)
Pregnant Women's Groups	166,833	(172,120)	(5,287)
Soroptomists (Team Mum)	600	-	600
Baby box Nairobi	5,000	(5,000)	-
Mama Tips	10,000	(10,000)	-
Hovic	3,334	-	3,334
	<u>185,767</u>	<u>(199,545)</u>	<u>(13,778)</u>
TOTAL FUNDS	<u>708,397</u>	<u>(675,957)</u>	<u>32,440</u>

20. RELATED PARTY DISCLOSURES

Child.org Kenyan Limited is an organisation under common control by virtue of shared operations and management. In the year £134,596 of the expenditure on charitable activities was grants made to this organisation.

Dr Rebecca A Smith is also a director of Dr Podcast Limited. During the year £13,415 was received from Dr Podcast Limited as part of a contractual agreement, and this income is included in Donations income.

The subsidiary company, Child.org Trading Limited owed the organisation a balance of £35,903 (2020: £26,847) as at the year end. The loan is interest free and repayable on demand.

21. TAXATION

The company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

CHILD.ORG INTERNATIONAL

England & Wales - Charity number 1118528

Accounts

REGISTERED COMPANY NUMBER: 05818928 (England and Wales)
REGISTERED CHARITY NUMBER: 1118528

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 December 2020
for
CHILD.ORG INTERNATIONAL LIMITED
(A COMPANY LIMITED BY GUARANTEE)

Richardson Swift Audit Ltd
Chartered Accountants
Statutory Auditor
11 Laura Place
Bath
United Kingdom
BA2 4BL

CHILD.ORG INTERNATIONAL LIMITED

**Contents of the Financial Statements
for the year ended 31 December 2020**

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 9
Statement of Financial Activities	10
Balance Sheet	11 to 12
Cash Flow Statement	13
Notes to the Cash Flow Statement	14
Notes to the Financial Statements	15 to 23

CHILD.ORG INTERNATIONAL LIMITED

Report of the Trustees for the year ended 31 December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Child.org is an international development organisation. We work to improve the health of children who need it most. We work with children, babies, parents, caregivers and whole communities to discover, and design better ways to keep kids alive and healthy.

Our Purpose

To spark progress in global child health.

Our Mission

Child.org discover and design better ways to keep children alive and healthy.

Our Ambition

Child.org will be a respected and important source of insight, ideas and solutions to global child health problems. Our work will spark progress that improves the lives of millions of children.

CHILD.ORG INTERNATIONAL LIMITED

Report of the Trustees for the year ended 31 December 2020

FINANCIAL REVIEW

2020 was an unexpectedly challenging year for much of the world, affecting most countries and individuals on personal, professional and societal levels. As an organisation that raises much of its funds through public activities and international challenge events, Child.org was seriously impacted and had to make some hard decisions and key changes.

The most critical of these were:

" The closing of the charity's offices in both London and Nairobi, moving to a virtual and remote working model

" A reduction in staff numbers, having to lose a number of valuable team members

" Amongst these, CEO Thomas Muirhead stepping down with the role taken up by Martina Gant

" Moving remaining UK staff to the furlough scheme and reducing the number of working hours for everyone

" Applying for a UK government loan

As a result of all of these changes the organisation has become more stream-lined and efficient and allowed us to sustain our activities and remain confident of building out again in the future.

Regardless of the Impacts of Covid, 2020 still saw Child.org delivering a significant impact on the health of children through its programming activities. The most significant of these was the continuation and expansion of the pregnancy support groups in Meru, central Kenya. More than 2,000 women were engaged and supported by the end of 2020, putting us well on track for the target of 5,700 throughout the programme.

We also incorporated a new SMS based service, Mama Tips, to help support more women, in particular while Covid made real world groups difficult. The expansion of our baby box campaign has also been planned in 2020 for deployment in 2021.

The charity's discovery, design, and delivery of global child health solutions continued to be driven from our Nairobi subsidiary Child.org Kenya, but with the overall direction and leadership also now coming from Kenya where Martina Gant the new CEO is based. This helps us to put the emphasis on supporting global child health, working with local communities and organisations to ensure local receptivity and the most impact we can have on the ground.

2020 saw an emergency Covid fundraising campaign and also the start of our second Team Mum campaign, this time running a blind test to see if those offered a UK Aid Match donation would donate more. The results of this started to come in by the end of the year and were very positive, but these will be reported on in the 2021 accounts.

The 2020 Ride Africa challenges had to be postponed, but with most riders carrying their place over the funds they would be raising should still be coming in at a later stage.

Our investments in the Retold Productions enterprise were expected to turn a greater profit in 2020, but as their key activities centred on hospitality and entertainment experiences, the income generated from them was greatly reduced - despite one of the fastest pivots to virtual events in the industry.

Unfortunately the second enterprise, Cahoots, had to be abandoned in its second year as co-working spaces became unfeasible for most of the year.

CHILD.ORG INTERNATIONAL LIMITED

Report of the Trustees for the year ended 31 December 2020

PLANS FOR 2021 AND BEYOND

Our ambitions for the future remain to continue our benefit to the public by bringing an even greater positive impact to global child health. We will continue to do this by coming up with innovative solutions to problems that stand in the way of children leading healthy and fulfilled lives, then using data and evidence to discover the programmes and approaches that have the most impact on the lives of children. Our previous five year plan, which had to be put on hold as a result of Covid, will be updated in 2022 and agreed between the team and board and then initiated later in 2022.

Our biggest regular fund-raising event, Ride Africa, has been postponed again until 2022, but is still expected to have the majority of the riders that had booked, along with some new partners participating, and thereby bring in significant funds. We have also recruited a new fund-raising manager to investigate other income options as well as continue to grow the enterprise activities.

The reductions in overheads brought about in 2020 have continued into 2021 and will allow us to remain more efficient and put a greater percentage of funds directly through to programming.

Our intentions also remain to expand our board to a wider and more diverse group of trustees, though this activity was put on hold in 2020 while the restructure took place. Board recruitment will now be happening in 2021 and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 16 May 2006. On that date it took over the net assets and activities of the Child.org charity which had been established by the trustees on 1 October 2005.

The company is constituted under a Memorandum of Association dated 16 May 2006 and is a registered charity with the number: 1118528.

The principal purpose of the company is to spark progress in global child health. We discover and design better ways to keep children alive and healthy.

Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. A Chief Executive Officer is appointed by the Trustees to manage the day to day operations of the charity.

Every Trustee will take office for a three year term after which they will automatically be retired. In this clause a 'year' means the period between one AGM and the next.

A retiring Trustee shall be eligible for re-election for consecutive periods.

No person other than a Trustee retiring by rotation shall be appointed or re-appointed a Trustee at any general meeting unless:

- He or she is recommended by the Trustees; or
- Not less than 14 nor more than 35 clear days before the date appointed for the meeting notice executed by a member qualified to vote at the meeting has been given to the Charity of the intention to propose that person for appointment or re-appointment stating the particulars which would if he or she were so appointed or re-appointed be required to be included in the Charity's register of Trustees together with a notice executed by that person of his or her willingness to be appointed or re-appointed.

CHILD.ORG INTERNATIONAL LIMITED

Report of the Trustees for the year ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure and decision making

The charity must hold an AGM in every year which all members are entitled to attend, and no more than 15 months shall elapse between the date of one AGM and the next.

Any general meeting which is not an AGM is an EGM.

Except for the chairman of the meeting, who has a second or casting vote, every member present in person has one vote on each issue.

There is a quorum at a general meeting if the number of members present is at least 2 or one third of the members, whichever is the greater.

The day to day operation of the charity is responsibility of Martina Gant.

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposures to the major risks.

Policies adopted for the induction and training of new trustees

Upon appointment new Trustees are given a full briefing on the purpose of the charity, the aims and objectives including the activities and range of programmes undertaken by Child.org. A one to one briefing with the CEO is also undertaken in respect of the roles and responsibilities of a Trustee. The individual is asked to complete a declaration indicating that they are a fit and proper person and not disqualified from acting as a Charity Trustee.

Member's Liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05818928 (England and Wales)

Registered Charity number

1118528

Registered office

PO Box 272
Clevedon
BS21 9DQ

Trustees

Dr Daniel S Magnus
Dr Rebecca A Smith
Mr Benjamin C Mason (Chair)
Ms Eve Riddle

Auditors

Richardson Swift Audit Ltd
Chartered Accountants
Statutory Auditor
11 Laura Place
Bath
United Kingdom
BA2 4BL

CHILD.ORG INTERNATIONAL LIMITED

**Report of the Trustees
for the year ended 31 December 2020**

RESERVES STRATEGY

As an organisation we had an ambitious growth based reserves strategy. The COVID-19 pandemic prevented plans to invest income into existing reserves and see them grow in 2020. That said, the changes made to the expenditure of the organisation, particularly on overheads and staff, has meant that the reserves have remained unchanged throughout the pandemic, now representing a larger proportion of our overall expenditure.

Although 2021 income has also been affected by the continuing impacts of the pandemic, we have managed to contribute to the reserves and see them grow to provide greater security from unexpected risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Child.org International Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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 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 those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27/09/2021 and signed on its behalf by:


.....
B Mason - Trustee

Report of the Independent Auditors to the Trustees of Child.org International Limited

Opinion

We have audited the financial statements of Child.org International Limited (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

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 charitable company'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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

**Report of the Independent Auditors to the Trustees of
Child.org International Limited**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees of Child.org International Limited

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity by discussion with key personnel and consideration of our experience of clients in similar sectors.

We determined that the most significant laws and regulations which have a direct impact on the form and content of the financial statements of the entity are the Companies Act and UK GAAP, specifically the Charities SORP.

We determined that the most significant operational laws and regulations for the entity are those governing the charitable sector.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above, with no issues arising.

We gained an understanding of the entity's policy and procedures by discussion with key personnel and substantive audit work.

We assessed the risk of material misstatement in respect of fraud through our planning processes, and no significant risks were identified.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud.

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 Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
Child.org International Limited**

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Richardson Swift Audit

Richardson Swift Audit Ltd
Chartered Accountants
Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
11 Laura Place
Bath
United Kingdom
BA2 4BL

Date: 29/9/21

CHILD.ORG INTERNATIONAL LIMITED

Statement of Financial Activities
for the year ended 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	209,729	5,600	215,329	567,164
Charitable activities					
Trusts & Foundations	5	1,538	88,386	89,924	40,507
Other trading activities	3	177	-	177	5,615
Investment income	4	160	-	160	252
Other income		86,437	-	86,437	6,840
Total		<u>298,041</u>	<u>93,986</u>	<u>392,027</u>	<u>620,378</u>
EXPENDITURE ON					
Raising funds	6	138,621	96	138,717	267,241
Charitable activities					
Charitable activities	7	195,105	94,089	289,194	464,349
Other		936	-	936	209
Total		<u>334,662</u>	<u>94,185</u>	<u>428,847</u>	<u>731,799</u>
NET INCOME/(EXPENDITURE)		<u>(36,621)</u>	<u>(199)</u>	<u>(36,820)</u>	<u>(111,421)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		129,779	45,896	175,675	287,096
TOTAL FUNDS CARRIED FORWARD		<u>93,158</u>	<u>45,697</u>	<u>138,855</u>	<u>175,675</u>

The notes form part of these financial statements

CHILD.ORG INTERNATIONAL LIMITED

Balance Sheet
31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	14	182	-	182	307
Investments	15	1	-	1	2
		<u>183</u>	<u>-</u>	<u>183</u>	<u>309</u>
CURRENT ASSETS					
Debtors	16	76,867	-	76,867	71,144
Cash at bank and in hand		133,095	45,697	178,792	123,692
		<u>209,962</u>	<u>45,697</u>	<u>255,659</u>	<u>194,836</u>
CREDITORS					
Amounts falling due within one year	17	(72,820)	-	(72,820)	(19,470)
		<u>137,142</u>	<u>45,697</u>	<u>182,839</u>	<u>175,366</u>
NET CURRENT ASSETS					
		<u>137,325</u>	<u>45,697</u>	<u>183,022</u>	<u>175,675</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>137,325</u>	<u>45,697</u>	<u>183,022</u>	<u>175,675</u>
CREDITORS					
Amounts falling due after more than one year	18	(44,167)	-	(44,167)	-
		<u>93,158</u>	<u>45,697</u>	<u>138,855</u>	<u>175,675</u>
NET ASSETS					
		<u>93,158</u>	<u>45,697</u>	<u>138,855</u>	<u>175,675</u>
FUNDS					
Unrestricted funds	20			93,158	129,779
Restricted funds				45,697	45,896
				<u>138,855</u>	<u>175,675</u>
TOTAL FUNDS					
				<u>138,855</u>	<u>175,675</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

CHILD.ORG INTERNATIONAL LIMITED

**Balance Sheet - continued
31 December 2020**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



.....
B Mason - Trustee

CHILD.ORG INTERNATIONAL LIMITED

Cash Flow Statement
for the year ended 31 December 2020

Notes	2020 £	2019 £
Cash flows from operating activities		
Cash generated from operations 1	5,100	(130,336)
Net cash provided by/(used in) operating activities	<u>5,100</u>	<u>(130,336)</u>
Cash flows from financing activities		
New loans in year	50,000	-
Net cash provided by financing activities	<u>50,000</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		
Cash and cash equivalents at the beginning of the reporting period	123,692	254,028
Cash and cash equivalents at the end of the reporting period	<u>178,792</u>	<u>123,692</u>

The notes form part of these financial statements

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Cash Flow Statement
for the year ended 31 December 2020

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(36,820)	(111,421)
Adjustments for:		
Depreciation charges	125	370
Increase in debtors	(5,723)	(13,248)
Increase/(decrease) in creditors	47,518	(6,037)
Net cash provided by/(used in) operations	<u>5,100</u>	<u>(130,336)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.20 £	Cash flow £	At 31.12.20 £
Net cash			
Cash at bank and in hand	123,692	55,100	178,792
	<u>123,692</u>	<u>55,100</u>	<u>178,792</u>
Debt			
Debts falling due within 1 year	-	(5,833)	(5,833)
Debts falling due after 1 year	-	(44,167)	(44,167)
	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>
Total	<u>123,692</u>	<u>5,100</u>	<u>128,792</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements for the year ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The trustees are satisfied that the going concern basis is appropriate for these financial statements on the basis of the points raised in the financial review in the Trustees Report.

Preparation of consolidated financial statements

The financial statements contain information about Child.org International Limited as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities

Charitable activities are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Tangible fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment 25% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2020

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 3. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2. DONATIONS AND LEGACIES

	Unrestricted Funds 31.12.20 £	Restricted Funds 31.12.20 £	Total Funds 31.12.20 £	Total Funds 31.12.19 £
General Fundraising	55,546	-	55,546	98,050
Partners	94,735	5,600	100,335	154,247
Donation from subsidiary	-	-	-	-
Charity Fast-Track	36,425	-	36,425	73,393
Harvest Festival	518	-	518	2,337
Charity Concierge	-	-	-	50,365
Sporting Events (Ride Africa)	13,302	-	13,302	74,577
Team Mum	9,203	-	9,203	114,195
	<u>209,729</u>	<u>5,600</u>	<u>215,329</u>	<u>567,164</u>

The restricted income is donations received specifically for the Meru Women's Garden Project and Baby Box Nairobi.

3. OTHER TRADING ACTIVITIES

	Unrestricted Funds 31.12.20 £	Restricted Funds 31.12.20 £	Total Funds 31.12.20 £	Total Funds 31.12.19 £
Other Trading	177	-	177	5,615
	<u>177</u>	<u>-</u>	<u>177</u>	<u>5,615</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2020

4. INVESTMENT INCOME

	2020	2019
	£	£
Interest received	160	252
	<u>160</u>	<u>252</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
Trusts & Foundations	89,924	40,507
	<u>89,924</u>	<u>40,507</u>

6. RAISING FUNDS

	Year Ended 2020	Year Ended 2019
	£	£
Running costs	129,996	190,978
General Fundraising	911	1,906
Partners	269	4,815
Harvest Festival	4	183
Charity Concierge	170	22,044
Sporting Events (Ride Africa)	588	29,275
Team Mum	2,411	13,037
Other Trading	1,668	4,748
Charity Fast-Track	900	255
	<u>136,917</u>	<u>267,241</u>

The restricted expenditure on raising funds is the administrative element of the Meru Women's Garden Project grant.

7. CHARITABLE ACTIVITIES COSTS

	Activities undertaken directly	Grant funding of activities	Support costs	Year Ended 31.12.20 Total	Year Ended 31.12.19 Total
	£	£	£	£	£
General programme work	52,679	161,533	43,804	258,016	329,363
Utopy	-	29,000	-	29,000	124,693
Meru Women's Garden Project	98	-	-	98	1,158
MCH Kenya (Baby Boxes)	2,080	-	-	2,080	281
Sierra Leone Programming	-	-	-	-	8,854
	<u>54,857</u>	<u>190,533</u>	<u>43,804</u>	<u>289,194</u>	<u>464,349</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2020

8. GRANTS PAYABLE

Charitable activities includes grants payable of £190,533.

9. SUPPORT COSTS

Support costs includes auditors remuneration of £5,200.

10. NET INCOME/(EXPENDITURE)

Net income is stated after depreciation of £125.

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

12. STAFF COSTS

The average number of persons employed by the company during the year was as follows:

Year End 31.12.20 Nos	Year End 31.12.19 Nos
8	10

No employee received remuneration amounting to more than £60,000 in either year.

13. OPERATING LEASES

At the year end, the total of future minimum lease payments under non-cancellable operating leases was £nil (2019: £159,000).

14. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2020 and 31 December 2020	10,483
DEPRECIATION	
At 1 January 2020	10,176
Charge for year	125
At 31 December 2020	10,301
NET BOOK VALUE	
At 31 December 2020	182
At 31 December 2019	307

CHILD.ORG INTERNATIONAL LIMITED

**Notes to the Financial Statements - continued
for the year ended 31 December 2020**

15. FIXED ASSET INVESTMENTS

	Shares in group undertaking £
MARKET VALUE	
At 1 January 2020	2
Disposals	(1)
	1
At 31 December 2020	1
NET BOOK VALUE	
At 31 December 2020	1
	1
At 31 December 2019	2
	2

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Child.Org Trading Limited

Registered office: England & Wales

Nature of business: Trading operations to raise funds for Child.Org

	%
Class of share:	holding
Ordinary	100

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	1,000	4,312
Amounts owed by group undertakings	26,847	64,982
Other debtors	50	1,850
Prepayments	48,970	-
	76,867	71,144

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Bank loans and overdrafts (see note 19)	5,833	-
Amounts owed to group undertakings	-	794
VAT	10,081	6,865
Other creditors	2,513	2,243
Accruals and deferred income	54,393	9,568
	72,820	19,470

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2020

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020	2019
	£	£
Bank loans (see note 19)	44,167	-

19. LOANS

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due within one year on demand:		
Bank loans	5,833	-
Amounts falling due between two and five years:		
Bank loans - 2-5 years	44,167	-

The bank loan is guaranteed by the UK Government under the Coronavirus Bounce Back Loan Scheme.

20. MOVEMENT IN FUNDS

	At 1.1.20	Net movement	At
	£	in funds	31.12.20
	£	£	£
Unrestricted funds			
General fund	129,779	(36,621)	93,158
Restricted funds			
Soroptomists (Meru)	16,956	(391)	16,565
Adolescent Pregnancy Support Groups	15,000	(5,000)	10,000
Pregnant Women's Groups	5,408	(5,408)	-
Soroptomists (Team Mum)	8,532	600	9,132
Baby box Nairobi	-	5,000	5,000
Mama Tips	-	5,000	5,000
	45,896	(199)	45,697
TOTAL FUNDS	175,675	(36,820)	138,855

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2020

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	298,041	(334,662)	(36,621)
Restricted funds			
Soroptomists (Meru)	-	(391)	(391)
Adolescent Pregnancy Support Groups	-	(5,000)	(5,000)
Pregnant Women's Groups	78,386	(83,794)	(5,408)
Soroptomists (Team Mum)	600	-	600
Baby box Nairobi	5,000	-	5,000
Mama Tips	10,000	(5,000)	5,000
	<u>93,986</u>	<u>(94,185)</u>	<u>(199)</u>
TOTAL FUNDS	<u>392,027</u>	<u>(428,847)</u>	<u>(36,820)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	241,314	(111,535)	129,779
Restricted funds			
Soroptomists (Meru)	45,782	(28,826)	16,956
Adolescent Pregnancy Support Groups	-	15,000	15,000
Pregnant Women's Groups	-	5,408	5,408
Soroptomists (Team Mum)	-	8,532	8,532
	<u>45,782</u>	<u>114</u>	<u>45,896</u>
TOTAL FUNDS	<u>287,096</u>	<u>(111,421)</u>	<u>175,675</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2020

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	544,467	(656,002)	(111,535)
Restricted funds			
Soroptomists (Meru)	20,372	(49,198)	(28,826)
Adolescent Pregnancy Support Groups	15,000	-	15,000
Pregnant Women's Groups	32,007	(26,599)	5,408
Soroptomists (Team Mum)	8,532	-	8,532
	<u>75,911</u>	<u>(75,797)</u>	<u>114</u>
TOTAL FUNDS	<u>620,378</u>	<u>(731,799)</u>	<u>(111,421)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	241,314	(148,156)	93,158
Restricted funds			
Soroptomists (Meru)	45,782	(29,217)	16,565
Adolescent Pregnancy Support Groups	-	10,000	10,000
Soroptomists (Team Mum)	-	9,132	9,132
Baby box Nairobi	-	5,000	5,000
Mama Tips	-	5,000	5,000
	<u>45,782</u>	<u>(85)</u>	<u>45,697</u>
TOTAL FUNDS	<u>287,096</u>	<u>(148,241)</u>	<u>138,855</u>

CHILD.ORG INTERNATIONAL LIMITED

**Notes to the Financial Statements - continued
for the year ended 31 December 2020**

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	842,508	(990,664)	(148,156)
Restricted funds			
Soroptomists (Meru)	20,372	(49,589)	(29,217)
Adolescent Pregnancy Support Groups	15,000	(5,000)	10,000
Pregnant Women's Groups	110,393	(110,393)	-
Soroptomists (Team Mum)	9,132	-	9,132
Baby box Nairobi	5,000	-	5,000
Mama Tips	10,000	(5,000)	5,000
	<u>169,897</u>	<u>(169,982)</u>	<u>(85)</u>
TOTAL FUNDS	<u>1,012,405</u>	<u>(1,160,646)</u>	<u>(148,241)</u>

21. RELATED PARTY DISCLOSURES

Child.org Kenyan Limited is an organisation under common control by virtue of shared operations and management. In the year £161,533 of the expenditure on charitable activities was grants made to this organisation. Within debtors is £48,970 prepaid expenditure to this organisation.

Dr Rebecca A Smith is also a director of Dr Podcast Limited. During the year £11,200 was received from Dr Podcast Limited as part of a contractual agreement, and this income is included in Donations income. At the year end, there was no balance outstanding (2019: £Nil).

22. TAXATION

The company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

DigiSigner Document ID: cc56e626-e533-4f39-a294-c0d72c4ef3ca

Signer

Email: ben@tseffect.com
IP Address: 82.197.136.118

Signature



Event	User	Time	IP Address
Upload document	clare@child.org	9/27/21 6:03:36 AM EDT	31.185.157.217
Send for signing	clare@child.org	9/27/21 6:03:46 AM EDT	31.185.157.217
Open document	ben@tseffect.com	9/27/21 9:49:32 AM EDT	82.197.136.118
Sign document	ben@tseffect.com	9/27/21 9:50:51 AM EDT	82.197.136.118
Close document	ben@tseffect.com	9/27/21 9:50:51 AM EDT	82.197.136.118

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Signer

Email: ben@tseffect.com
IP Address: 82.197.136.118

Signature



Event	User	Time	IP Address
Upload document	clare@child.org	9/27/21 11:54:27 AM EDT	31.185.157.217
Send for signing	clare@child.org	9/27/21 11:54:45 AM EDT	31.185.157.217
Open document	ben@tseffect.com	9/27/21 11:55:15 AM EDT	82.197.136.118
Sign document	ben@tseffect.com	9/27/21 11:55:56 AM EDT	82.197.136.118
Close document	ben@tseffect.com	9/27/21 11:55:56 AM EDT	82.197.136.118

