

Child's i Foundation

England & Wales · Charity number 1126212

Details

Other names CHILD'S - I FOUNDATION, Child's i Foundation

Status Registered

Legal form Charitable company

Company number [06674427](#)

Registered 2008-10-08

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

Contact

Address 7 Bell Yard
London
WC2A 2JR

Phone 07958792007

Email maria.alexander@childsifoundation.org

Website www.childsifoundation.org

Activities

Objects: FOR THE PUBLIC BENEFIT, THE RELIEF OF FINANCIAL HARDSHIP AND SICKNESS, THE ADVANCEMENT OF EDUCATION AND THE PRESERVATION OF GOOD HEALTH AMONGST CHILDREN AND YOUNG PEOPLE, PARTICULARLY BUT NOT EXCLUSIVELY, ORPHANED, ABANDONED AND/OR DISABLED CHILDREN AND YOUNG PEOPLE, IN SUCH WAYS AS THE TRUSTEES SHALL DETERMINE, INCLUDING BUT NOT LIMITED TO THE PROVISION OF FACILITIES AND SERVICES FOR THEIR CARE, EDUCATION AND HEALTH

Activities: Child's i Foundation believes that all children should grow up in safe & loving families supported by strong & inclusive communities. We work to ensure that children are resettled into families from institutions & other unsafe settings, addressing the root causes of separation. Our programs align with the Ugandan Children's Act & the African Charter on the Rights & Welfare of the Child (ACRWC).

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE OVERSEAS
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£891,295	£761,126	£245,436	29
2023-12-31	£794,543	£801,573	£115,267	27
2022-12-31	£608,962	£899,267	£122,297	35
2021-12-31	£957,297	£920,733	£412,602	38
2020-12-31	£1,146,657	£1,045,261	£376,038	49

Trustees

Name	Role	Appointed
MADELEINE GRAHAM HARDING	Chair	2011-11-18
Amelo Oluka Ejalu		2024-09-09
Debbie Elizabeth Clarke Ch MCSI		2019-08-15
Joel Kibazo		2019-07-18
Katherine Alexandra Donnison McAlpine		2023-09-22
Lyndsey Ann Fitzgerald		2024-10-11
Mable Ajuna		2024-10-11
Sarah Frances Duncan		2023-09-22

Accounts

Child's i Foundation

Annual Report and Financial Statements

31 December 2024

Company Limited by Guarantee
Registration Number
06674427 (England and Wales)

Charity Registration Number
1126212

Contents

Reports

Reference and administrative information	1
Chair's foreword	2
CEO'S foreword	3
Trustees' report	5
Independent examiner's report	18

Financial statements

Consolidated statement of financial activities incorporating income & expenditure account	19
Balance sheets	20
Consolidated statement of cash flows	21
Principal accounting policies	22
Notes to the financial statements	27

Reference and administrative information

Trustees	Madeleine Harding (Chair) Debbie Clarke (Vice Chair) Ade Adetosoye (resigned 21 February 2025) Victoria Bakulumpagi Sarah Duncan Joel Kibazo Kate McAlpine Beate Sorum (resigned 19 June 2024) Amelo Ejalu Mabel Ajuna Lyndsey Fitzgerald
Chief Executive Officer	Christopher Muwanguzi
Founder	Lucy Buck
Registered address	7 Bell Yard London England WC2A 2JR
Company registration number	06674427
Charity registration number	1126212
Independent Examiner	Buzzacott Audit LLP 130 Wood Street London EC2V 6DL
Bankers	Charities Aid Foundation 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
Website	www.childsifoundation.org

1) Introduction

Chair's foreword

2024 gave us much to celebrate. As Child's i Foundation embarked on the second year of its new strategic plan, we were delighted to see real progress toward our mission of positioning African practice-based evidence at the heart of the global care reform movement.

In September, after months of intensive preparation, we commenced a major five-year partnership with USAID which promised to significantly accelerate our impact. It was therefore devastating to receive news in January 2025 that this funding would be terminated.

It's often in times of adversity that true character shines through and the response from the entire Child's i team has been nothing short of inspiring. Our staff have always demonstrated remarkable dedication, but under the exceptional leadership of our CEO, Christopher Muwanguzi, their resilience and unwavering determination to ensure no family was left behind was deeply humbling.

Of course, we would not be here without the incredible support of our partners and donors. Time and again, you have stepped up and we are deeply grateful to you all. A special thank you must go to UBS Optimus Foundation, Medicor Foundation, St. James's Place Foundation, Martin James Foundation, Norton Rose Fulbright, Seroussi Foundation, David Bliss Trust, Souter Trust, Blue Sky Fostering and Simon & Fiona Lockyer.

After many years of dedicated service to Child's i Foundation, we were sorry to say farewell to our trustee, Beate Sorum, but wish her every happiness as she focuses on her young family. As part of our ongoing commitment to strong governance, we welcomed three new trustees to our UK board in late 2024: Amelo Ejalu, Mable Ajuna, and Lyndsey Fitzgerald. Each brings a wealth of experience and a fresh perspective, and they have already made an invaluable contribution to our organisation. Across both our UK and Uganda boards, we are fortunate to have a highly engaged and dedicated group of trustees. I am truly thankful to them all for their hard work and wise counsel.

We are living through a time of great global change. Now, more than ever, we must ensure that children have the safety, stability, and love that only a family can provide. To all our supporters: thank you for helping us make this possible.

Madeleine Harding, Chair

CEO's foreword

As I write this letter in March 2025, reflecting on our achievements in 2024, I do so with a deep sense of pride - but also with growing concern. In January 2025, the U.S. Government issued Stop Work Orders following a presidential directive that has disrupted funding for many development and humanitarian programmes globally, including ours. These cuts are already affecting our ability to scale child protection efforts and strengthen care reform systems in Uganda.

The funding we had anticipated to scale our solution has disappeared overnight and is not expected to return. These cuts are not just financial, they represent a deeper disruption. Families that were just beginning to stabilise are once again at risk, unable to access critical medicines, healthcare, or education previously supported through now-affected partnerships. We are preparing for a future with fewer resources and greater uncertainty. Yet we are also preparing to go deeper, closer to communities, to co-create sustainable, low-cost, high-impact solutions.

Still, 2024 was a year of impact, innovation, and hope. We successfully supported thousands of children and families to stay together and thrive. We helped transition children from institutions into safe, loving families. In Tororo and Mpigi, we strengthened local government capacity to deliver care reform, and in Wakiso and Kampala, we responded to family crises with emergency support that kept children safe and out of institutions. Our ACTIVE Family model proved that with the right support, families can overcome poverty, stigma, and trauma. Our partnership with Nyaka to scale kinship care through the Grandmothers' Project demonstrated that community-based care works, even in the most vulnerable households.

We also celebrated a milestone in lived experience advocacy, supporting care-experienced youth to co-design training tools for social workers, and raise their voices in national and regional care reform platforms. And despite the financial headwinds, our locally led fundraising strategy, championed by our Ugandan Board, raised over £14,000 during our 15-year celebration. These moments matter. They are proof that change is possible when communities lead.

To our staff, especially our frontline practitioners in their various forms, I am continually inspired by your strength, compassion, and commitment. You are the heartbeat of this movement. To our Ugandan and UK Boards, thank you for your voluntary service, for your wisdom, and for walking with us through every storm.

To our partners, donors, and friends, **thank you for getting us through 2024**. The road ahead will not be easy. But as Ngũgĩ wa Thiong'o reminds us, *"There is no night so long that it does not end with dawn."* We must walk forward, together, with our communities, not ahead of them.

This is a call to **philanthropy to step in where institutional aid is stepping back**. To invest in grassroots organisations that are testing for scale. To fund initiatives led by lived experience. To believe that small organisations can do big things when they are rooted in community.

CEO's foreword Year to 31 December 2024

Because of you, we are still here. And because of you, we will continue.

Sincerely,
Christopher Muwanguzi, CEO

2) Strategic Report

VISION

One day every child will thrive in a safe and loving family

MISSION

To bring African practice-based evidence to the movement for global care reform

GOAL

By 2030 Uganda is fully committed to children growing up in families not orphanages

OUR WORK

At Child's i Foundation, we are committed to ensuring that every child in Uganda can grow up in a safe and loving family. We believe orphanages are not the solution and can harm children's well-being and undermine communities.

That's why we are developing sustainable, community-led social services to replace the orphanage model. These services address the root causes of family separation, strengthening families and supporting them in raising their children. We collaborate with communities and local governments to identify and upskill foster and adoptive families for children who cannot live with their biological families.

We are also working to reimagine the entire child protection and care system in Uganda. Our goal is to repurpose orphanages into community-based support centres and rebuild services at the community level, focusing on strengthening and supporting birth, foster, and adoptive parents.

WHERE WE OPERATE

Child's i Foundation operates in Uganda, East Africa, where we focus on transforming child protection systems by addressing the root causes of family separation. Rather than aiming to grow in size, our aspiration is to develop and test scalable solutions that can be adopted by governments, philanthropy, and communities to keep children in safe, supported families.

We work through regional demonstration hubs, using a lean testing approach to co-create, adapt, and refine evidence-based models that respond to local needs. Our goal is to generate actionable learning that can inform policy and unlock the long-term transition from institutional to family-based care.

Currently, we are actively engaged in Mpigi and Tororo districts through formal partnerships with the Government of Uganda, and in Makindye Division in Kampala, showcasing scalable alternatives in both rural and urban contexts. In Wakiso, we support local government to build sustainable alternatives to orphanages. In Masaka and Jinja, we collaborate with community-based partners to strengthen care reform efforts.

By creating models that work at the district level and aligning them with national systems, we are building a comprehensive blueprint to ensure that no child in any Ugandan district has to spend even a single night in an orphanage.

Our ambition extends beyond Uganda. As a founding member of Transform Alliance Africa—a collective of national NGOs driving care reform across the continent—we are committed to leading a global movement to end institutionalisation. By sharing our evidence, learning, and lived experience leadership, we aim to inspire systems change in Africa and around the world.

WHY IS THIS WORK NEEDED?

Most children who live in orphanages have at least one living parent, but poverty, disability and other pressures force families to relinquish their children to damaging institutions. By supporting families to stay together, reuniting families who have been separated by the orphanage system and building new families through fostering and adoption we are showing that there is a better way to care for children.

Extensive research conducted over the past 80 years worldwide has consistently shown the detrimental effects of institutionalisation on children. These children are deprived of the nurturing care of loving parents, which can result in long-lasting physical and psychological harm. Growing up in institutions can lead to attachment disorders, cognitive and developmental delays, and a lack of social and life skills, ultimately resulting in multiple disadvantages during adulthood. Furthermore, the long-term consequences of institutional living include a higher likelihood of disabilities, increased rates of mental health problems, involvement in criminal behaviour, and even suicide.

The emergence of the COVID-19 pandemic has introduced a range of new challenges. Many institutions found themselves abruptly deprived of adequate support, prompting the government to intervene and provide essential provisions such as food. In this context, we have directly witnessed and provided assistance where possible to children who were hastily returned to their families from institutions, often without undergoing due process or receiving ongoing monitoring. Consequently, these extremely vulnerable children are left highly susceptible to abuse and neglect.

It is imperative that we address the pressing issues surrounding institutional care in Uganda and work towards implementing sustainable solutions for the well-being of these children.

Achievements – 2024 in Review

Progress Towards Our Family Strategy (2023–2030)

In 2024, two years into implementing our Family Strategy, Child's i Foundation made significant strides in transforming Uganda's child protection and care systems. Grounded in our mission to prevent family separation and promote care within safe and supported families, our work focused on strengthening both national systems and grassroots resilience.

Across the Central and Southern regions, we reached 1,599 children and families across 337 households, while in Kampala and the wider region, we supported 3,034 children in 748 households. Working in close partnership with the national government, we reinforced regional and local child protection systems and championed the transition from institutional care to sustainable, family-based alternatives. In line with this, we successfully reintegrated 46 children back into families.

To monitor impact, we utilised the Household Vulnerability Assessment Tool (HVAT) and the Child Status Index (CSI) to assess well-being across 39 families and 148 children (83 boys and 65 girls) who received Active Family Support. The results were:

- 90% of families showed reduced vulnerability
- 75% of children experienced a measurable decrease in vulnerability

These outcomes underscore the effectiveness of our approach—rooted in local partnerships, government collaboration, and a firm belief that every child belongs in a safe and loving family.

Strategic aim 1: Consolidate and champion good practice

Eastern and Northern Region (Tororo Learning Hub)

Tororo remains institution-free and stands as a model of district-wide transformation, driven by strong collaboration between the community, local government, and Child's i Foundation. Former children's homes have been successfully repurposed into community-based service hubs, now operating as vocational training centres, clinics, and education facilities, meeting the diverse needs of vulnerable families.

The Foster Care Consortium, comprising 25 member organisations, has played a critical role in strengthening foster parent support, ensuring no child is placed in institutional care. The consortium also leads ongoing advocacy, peer learning, and community mobilisation to reinforce family-based care across the region.

The District Local Authority, supported by trained Para Social Workers and community-based organisations, continues to respond to families in need through early intervention and wraparound support. Child's i Foundation provides ongoing technical advisory support to the district, ensuring sustainability and quality in the delivery of alternative care services.

Central and Southwestern Region (Mpigi Learning Hub)

Working closely with local government to demonstrate successful transition, and in partnership with *Bread of Compassion and Peace Portal*, we repurposed the two former children's homes into thriving community-based service hubs. A total of 46 children were safely reintegrated into families, supported by structured follow-up from our social workers in collaboration with community volunteers and under the supervision of local child welfare officers.

Through our *ACTIVE Family Support* model—designed to respond to families in crisis and reintegrate children into safe, loving families we reached over 1,000 families and 3,732 children, delivering a holistic package of social work, economic empowerment, education access, psychosocial support, and child protection services.

Key outcomes included:

- 96% of families and 88% of children reported reduced vulnerability
- 30% decrease in reported domestic violence
- 87% of reintegrated children returned to school
- 98% remained in stable family environments.

Kampala and Wakiso District

We supported 117 families and 375 children with tailored, child focused interventions. 14 children were reunited with their families, while 12 were placed in temporary foster care. We trained 73 new foster carers, provided income-generating grants to 35 families, and established 4 parenting groups, which have since evolved into peer savings and advocacy groups, building long-term family resilience.

Strategic Aim 2: Scale Up Through Partnership and Collaboration

District Engagement

In Tororo, foster care approvals through the District Alternative Care Panel are now recognised as a national model of best practice. A mapping of 74 institutions led to 18 expressing willingness to transition to family-based care. In Namayingo District, 16 orphanage staff and 5 government officials were trained on care reform and family strengthening approaches.

Children's Homes Engagement

In Northern Uganda, Moyo Babies Home and Redeemer Children's Home made meaningful progress in transition planning, despite limited funding—demonstrating commitment to shifting away from institutional care.

Across all programmes, district wellbeing committees and 240 trained volunteers remained active, supporting over 2,600 children through protection services and timely referrals.

Mpigi District

In Mpigi, 12 new foster placements were supported, and government stakeholders received training on Uganda's national alternative care frameworks. In addition, eight Community Development Networks mobilising 269 local volunteers were instrumental in identifying and supporting vulnerable families.

Grandmothers' Project (in partnership with Nyaka)

In partnership with Nyaka, we supported 472 grandmothers through eight peer groups managing £11,383 in revolving funds. These funds enabled the launch of 30 income-generating businesses, directly improving household income and care for children living in Kinship care with grandparents. Monthly peer group meetings continue to offer savings, shared learning, resilience, and emotional support.

Strategic aim 3: Mobilise a mass movement of Care Reform through authentic and African voices

National and Continental Engagement

We hosted a high-level Tanzanian delegation, in partnership with Railway Children Africa and Uganda's Ministry of Gender, to showcase Uganda's care reform progress. We also supported FAFICA and the African Committee of Experts on learning visits to Kenya and Rwanda, and delivered technical training on family-based care in Tanzania and Madagascar. To amplify regional leadership, we launched FAFICA's website and LinkedIn platform, elevating authentic African voices in the care reform movement.

Lived Experience Leadership

In partnership with the Association of Care Leavers Uganda, Child Frontiers, the Global Social Service Workforce Alliance, and the Martin James Foundation, 133 care-experienced youth and caregivers co-designed training materials for Uganda's social service workforce. These included a facilitator's manual, posters, case studies, and a video series—ensuring lived experience is central to workforce development.

Public and Global Engagement

We participated in Uganda's first National Adoption Conference, co-organised a global care reform webinar, and welcomed numerous international delegations to witness Uganda's care reform in action—contributing to global learning and south-to-south collaboration.

Sustainability and Fundraising

As part of our new locally led fundraising strategy, the Ugandan Board and executive team secured £14,000 in pledges during our 15th anniversary. We also strengthened our grant management systems and increased visibility to position Nyaka for future donor engagement and partnership.

Advocacy Impact

Advocacy remains central to our systems change approach. Through strong collaboration with Uganda's Ministry of Gender, and active engagement with African Union bodies and our membership of Uganda Child Rights NGO Network, we continue to shape national, regional, and global care reform policy ensuring lived experience voices are at the forefront of every reform effort and aligned with Uganda's child rights agenda.

Monitoring, Evaluation, Accountability, and Learning (MEAL)

Our MEAL approach is inclusive, participatory, and focused on accountability to both donors and the communities we serve. We track progress using surveys, focus groups, and tools like HVAT and CSI, measuring not just outputs but impact. In 2024:

- 90% of key performance indicators were achieved.
- 96% of families and 88% of children supported saw reduced vulnerability.
- Foster care placements led to 83% of children no longer classified as vulnerable.
- 87% of supported businesses remained operational.

Our new MIS system provides real-time data, improving decision-making and accountability. Research findings, such as high hypertension rates among grandmothers, are directly informing new health interventions. For us, data drives action — responsive, community-informed, and sustainable.

People, Governance, and ESG

Investing in People:

We prioritised staff wellbeing and development through quarterly Team Reflection Days, mental health sessions, Fit Fridays, and annual performance appraisals, ensuring staff remain motivated, healthy, and aligned with organisational goals.

Governance:

Our Board met quarterly, strengthening governance through updated policies on finance, procurement, ethical giving, and safeguarding — now expanded to cover child labour and trafficking.

Environmental, Social, and Governance (ESG):

We promote ethical partnerships, local procurement, limited air travel, and carbon monitoring. In 2024, we began integrating climate resilience into family strengthening, including business and agricultural training to help families adapt to environmental shocks. In 2025, we plan to strengthen this work further with environmental partnerships and training.

Commitment to SDGs:

Our work contributes to SDG 1 (No Poverty), SDG 3 (Health), SDG 5 (Gender Equality), SDG 13 (Climate Action), and SDG 16 (Peace and Justice).

We remain committed to building safe, loving, and sustainable family for all children.

Risk Assessment

Child's i Foundation's Risk Register is updated monthly and reported quarterly (or more frequently if needed) to both the UK and Uganda Boards. The trustees have assessed the risks facing the charity and are confident that systems are in place to mitigate major risks. The key risks the organisation continues to face are:

Risk Area	Risk Management/Mitigation/Outcome
Sustainability in a Challenging Funding Climate Reduced donor funding and economic pressures risking programme continuity and scaling.	Implemented a locally led fundraising strategy, led by the Ugandan Board, targeting corporate and individual giving within Uganda. - Strengthened grant management systems and visibility to attract and retain donor support. - Raised £14,000 during a 15-year celebration campaign. Outcome - Demonstrated local fundraising capacity; secured new commitments; improved resilience.
Safeguarding Children & Young People Risk of harm or rights violations during reintegration, foster care placements, and community interventions.	The charity has a child protection policy that is at the heart of its operations and has developed a comprehensive child protection approach embedded in all programmes. Outcome - Through implementing our child protection approach, training foster carers in contextualised child protection and parenting and monitoring reintegrated children using the Child Status Index (CSI) and HVAT the charity has Improved safety and wellbeing of children; positive outcomes for reintegrated families.
Staff Wellbeing, Growth, and Retention Burnout, low morale, and reduced retention due to high workloads and emotional toll of frontline work.	Introduced staff wellbeing initiatives including Staff well-being programme 'Inner Health' - including Fit Fridays, team reflection days, and regular appraisals. Providing capacity building and peer support networks. Aligning individual staff goals with team objectives to build shared ownership safeguarding. Outcome - Improved morale and alignment; better staff retention and engagement.

Our Priorities for 2025

1. **Strengthen Lived Experience Leadership and Youth Advocacy**
We will deepen collaboration with the Association of Care Leavers Uganda to ensure care-experienced youth lead advocacy and programme design.
2. **Scale Through Lean Demonstration and Government Partnership**
We will use lean testing to strengthen our demonstration hubs and generate scalable evidence. At least two models will be co-developed with government and local partners for integration into national systems.
3. **Advance Sustainability Through Innovation and MEL**
We will strengthen MEL and pilot two microeconomic or enterprise models to improve family resilience. Technology will be integrated into programmes to enhance long-term sustainability.
4. **Drive Policy Influence Through Research and Learning**
We will prioritise documentation and learning to shape national and global care reform agendas.
5. **Diversify and Localise Funding for Organisational Resilience**
We will grow in-country giving and strategic partnerships to strengthen our financial sustainability. By end of 2026,

FINANCIAL REVIEW

Child's i Foundation opened the year with funds of £115,267 (2023: £122,297) of which £82,414 (2023: £57,472) related to retained restricted funds from the previous year. Unrestricted funds opened with a position of £32,853 (2023: £64,825).

Income

During the year, Child's i Foundation recognised income of £891,295 (2023: £794,543). This income was realised thanks to the support of many trusts and foundations. These include UBS Optimus Foundation, Medicor Foundation, Martin James' Foundation, Allan and Nesta Charitable Trust, Alliance for Children Everywhere, and Tony & Sheelagh Williams Foundation. Thanks also go to our fantastic community of individual and regular givers. 27% (2023: 39%) of 2024 income was unrestricted.

Expenditure

During 2024, costs amounted to £761,126 (2023: £801,573), of which 95% (2023: 93%) was on our social purpose activities with the balance of 5% (2023: 7%) on fundraising costs.

Movement in funds

The net surplus on all funds for the year was £130,169 (2023: deficit of £7,030) and after transfers of £19,028 (2023: £2,093) from the unrestricted fund, lead to an unrestricted net surplus of £10,844 (2023: £31,972) and a restricted surplus of £119,325 (2023: surplus of £24,942).

Financial position

Child's i Foundation closed the year with total reserves of £245,436 (2023: £115,267), of which £201,739 (2023: £82,414) was restricted, and £43,697 (2023: £32,853) was unrestricted. The net assets of those funds are represented by fixed assets of £819 (2023: £256), cash and bank balances of £266,264 (2023: £151,990) and receivables and stock of £3,387 (2023: £5,630) less liabilities of £49,528 (2023: £42,609).

Reserves

The organisation's reserves policy is to aim to hold a minimum of 3 months' worth of unrestricted expenditure in general free reserves, meaning unrestricted funds excluding those tied up in fixed assets. The purpose of holding such reserves is to provide buffer funding in the event of a temporary fall in income, and to cover the costs of orderly, child-safe closure if necessary. The general free reserves as at 31 December 2024 were £42,878 (2023: £32,597) and average monthly expenditure from unrestricted funds during the year was £17,681 (2023: £28,419), implying that the organisation held approximately 2.4 months' worth of expenditure in general reserves (2023: 1.2 months).

A significant challenge we faced at the end of 2024 was lower-than-expected unrestricted reserves. This was due to delays in receiving anticipated funding and difficulties in securing additional unrestricted funding during this period.

Going Concern

Child's i Foundation's income comes from a combination of international and UK donors, many of whom have supported our organisation for several years. Over the years our team has diligently diversified our funding streams to ensure we have a strong balance of multi-year programmatic funding and more intermittent foundation and personal donations.

To ensure our charitable group's continuity, the Trustees have examined potential events or conditions that could cast doubt on our ability to function as a going concern. This assessment covers at least one year from the financial statements' approval date and includes forecasts, projections, and an indicative pipeline of future funding opportunities for the remainder of 2025 and beyond.

During 2024, Child's i Foundation secured several multi-year grants. These grants, along with the support from numerous foundations over the years, will allow us to further develop and implement our three strategic priorities.

After considering a period of not less than one year from the approval of the financial statements, the Trustees have found no material uncertainties related to events or conditions that may cast doubt on the charity's ability to continue as a going concern. They firmly believe that the charity possesses sufficient resources to meet its liabilities as they fall due.

The Trustees have also thoroughly assessed the current competitive fundraising landscape, considering secured, committed, and weighted pipeline income streams and concluded they should continue to adopt the going concern basis, as presented in these financial statements.

3) Acknowledgements

Funders

We would like to thank everyone who supported the work of Child's i Foundation this year. We are thankful to those who have made donations, taken on virtual challenge events, or volunteered their time in support of our work.

Trusts and Foundations have continued to support our work generously. In particular, we would like to highlight the support of:

UBS Optimus Foundation
Medicor Foundation
Martin James Foundation
Alliance for Children Everywhere
Allan and Nesta Charitable Trust
Catholic Relief Services
St James's Place Charitable Foundation
Tony & Sheelagh Williams Foundation
The TIDES Centre
U.S. Agency for International Development (USAID)
Bliss Family Trust
Chalk Cliff Trust
Rainford Trust
Our corporate partners have gone above and beyond as always, and we thank:
Norton Rose Fulbright
Blue Sky Fostering
New Clarke Ventures.

We have also been supported by the following individuals who have made valuable personal donations:

Simon and Fiona Lockyer
Madeleine Harding (Trustee)
Alastair Bruce
Jon Sopher
Ly Lam
Sue Milner.

Volunteers

Child's i Foundation has enjoyed the services of many volunteers who have worked incredibly hard in their communities, in the social work team and to support our communications and fundraising team in both the UK and Uganda. The trustees wish to thank all our supporters who have given so freely of their time.

4) Structure, Governance & Management

Child's i Foundation is a UK registered charity organised as a company limited by guarantee. The constitution of the company is set out in its Memorandum and Articles of Association of Child's i Foundation. As a charity, application of its income is limited to the promotion of its objects. Child's i Foundation operates in Uganda through Child's i Foundation Limited, a registered company limited by guarantee (reg. no 80020001223018). This company is registered as an International NGO in Uganda (registration no 4780 and permit no 6335). Activities in Uganda are undertaken by this company, in which Child's i Foundation is a guarantor. In order to provide the best overview of the operations of the charity these financial statements consolidate the results of the Ugandan and UK entities.

The articles of Association set out the charitable purposes for public benefit in the following terms:

"the relief of financial hardship and sickness, the advancement of education and the preservation of good health among children and young people, particularly but not exclusively, orphaned, abandoned and/or disabled children and young people, in such ways that the trustees shall determine, including but not limited to the provision of services and facilities for their care, education and health."

Directors and Trustees

The trustees constitute directors of the charitable company for the purposes of the Companies Act 2006 and trustees of the charity for the purposes of the Charities Act 2011. Details of the trustees during the year are set out below.

Trustees	Appointed/resigned
Madeleine Harding (Chair)	
Ade Adetosoye	Resigned 21 February 2025
Victoria Bakulumpagi	
Debbie Clarke	
Joel Kibazo	
Beate Sørum	Resigned 19 June 2024
Sarah Duncan	
Katherine McAlpine	
Amelo Ejalu	Appointed 09 Sep 2024
Mabel Ajuna	Appointed 11 Oct 2024
Lyndsey Fitzgerald	Appointed 11 October 2024

Recruitment, Appointment and Induction of Trustees

The minimum number of trustees is three with no maximum. Potential new trustees are identified by the board for the particular skills, knowledge or experience they can bring to enhance the board's skill set.

The induction of new trustees involves interviews and attendance at one or more meetings as an observer prior to co-option, provision of recent minutes, financial reports and other relevant materials. All new trustees are required to read and familiarise themselves with all relevant company procedures and policies prior to being registered as a director with Companies House and the Charity Commission.

Organisational Structure and Decision Making

The trustees meet at least four times a year (in person and by video conference), for board meetings, when they consider the strategic direction, financial performance and governance of Child's i Foundation. In addition, during the year, the trustees meet (in person and by video conference), to keep updated, to assess risk and advise the executive team on the delivery of the strategy and operational plans. The charity is managed on a day-to-day basis by our Chief Executive Officer based in the UK who is responsible to the Board. The trustees and CEO represent the charity's key management personnel who have authority and responsibility for planning, directing and controlling the activities of the charity. Throughout 2024, the CEO, Christopher Muwanguzi, was supported by a team of skilled staff in the UK and Uganda.

Public benefit

The aims and benefits of Child's i Foundation are contained within the main body of this report. We have considered the key principles of the Charity Commission's general guidance about public benefit and have concluded that Child's i Foundation meets all the requirements.

Remuneration

The pay of the CEO is set by the Board of Trustees, as represented by the Chair. The CEO sets the pay for other staff members in the UK. Staff pay bands are set with regards to salaries for similar positions in similarly situated organisations. Pay for all staff is reviewed annually, alongside performance appraisals and the overall performance of the organisation.

Equality, Diversity and Inclusion

Child's i Foundation is committed to equal opportunities for all. The Child's i 'Equal Opportunities Policy (EOP)' is to ensure no staff members, partner agencies, service users and volunteers receive less favourable treatment on the grounds of religious belief, political opinion, race (including colour, nationality or ethnic origin), disability, gender, marital status, sexual orientation, having or not having dependents, pregnancy or age.

Fundraising statement

Child's i Foundation's vision is to see every child in Uganda grow up in a loving family. We fundraise so that we can provide the services that deliver our charitable objectives.

We have regard to the guidance provided by the Fundraising Regulator, and we actively support the Code of Fundraising Practice. We promise to be open, honest, clear, respectful, fair, reasonable and accountable. All Child's i Foundation staff and volunteers (including the Board of Trustees) have a responsibility to be aware and have a thorough understanding of fundraising best practice.

Child's i Foundation respects the rights of its supporters to clear, truthful information about our work, how donations and other income are spent, and how we manage donors' information responsibly.

The individuals that we mail are our supporters with whom we already have a relationship, and who have given their consent to be contacted by us. We never buy in any data lists for fundraising and we do not sell or share supporter details with any other individuals or organisations.

We do not employ professional fundraising agencies with regard to any aspects of our fundraising activities. All of our activities are planned and delivered in house by our Relationships Manager, who builds relationships with our supporters.

Our policies and procedures are compliant with best practice as set out by the Institute of Fundraising, with the best interests of the charity's donors. We never pressure anyone to make a donation and take particular care to avoid asking vulnerable people for donations.

We will not solicit or accept donations from companies or individuals who participate in activities which could cause detriment to the charity's reputation or work.

The charity received no complaints regarding its fundraising activities in the last twelve months. Complaints are taken very seriously and will be investigated, with disciplinary action being taken where appropriate.

Ethical income policy

We do not accept any gifts or payments from prospective adoptive or foster care parents, so as to retain our independence and objectivity during the assessment and placement of children with families.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Child's i Foundation for the purposes of company law) are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the income and expenditure of the group for that period. In preparing these financial statements, the trustees are required to:

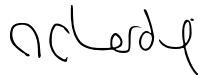
- ◆ select suitable accounting policies and apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Trustees' report Year to 31 December 2024

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the Charity on 23 September 2025 and signed on its behalf by:



.....

Madeleine Harding, Chair



.....

Debbie Clarke, Vice Chair

Independent examiner's report to the trustees of Child's i Foundation

I report to the charity trustees on my examination of the financial statements of the charitable company for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe:

- ◆ accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- ◆ the financial statements do not accord with those records; or
- ◆ the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- ◆ the financial statements have not been prepared in accordance with the methods and principles of "Accounting and Reporting by Charities: the 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)".

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Buzzacott Audit LLP

Hugh Swainson

For and on behalf of Buzzacott Audit LLP, Independent Examiner

130 Wood Street

London

EC2V 6DL

Consolidated statement of financial activities 31 December 2024
(Including income and expenditure account)

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £
Income from:							
Donations and legacies	2	240,319	649,252	889,571	311,006	483,390	794,396
Investments		1,724	—	1,724	147	—	147
Total		242,043	649,252	891,295	311,153	483,390	794,543
Expenditure on:							
Raising funds	4	37,987	3,109	41,096	42,086	10,941	53,027
Charitable activities	5	174,184	545,846	720,030	298,946	449,600	748,546
Total		212,171	548,955	761,126	341,032	460,541	801,573
Net income (expenditure)		29,872	100,297	130,169	(29,879)	22,849	(7,030)
Transfers between funds	17	(19,028)	19,028	—	(2,093)	2,093	—
Net movement in funds	3	10,844	119,325	130,169	(31,972)	24,942	(7,030)
Reconciliation of funds							
Total fund balances brought forward		32,853	82,414	115,267	64,825	57,472	122,297
Total fund balances carried forward		43,697	201,739	245,436	32,853	82,414	115,267

All of the activities derived from continuing operations during the above two financial periods.

Balance sheets 31 December 2024

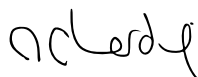
	Notes	2024 Group £	2024 Charity £	2023 Group £	2023 Charity £
Fixed assets					
Tangible fixed assets	10	819	819	256	256
Current assets					
Stock	11	3,387	—	3,348	—
Debtors	12	24,494	13,423	2,282	2,216
Cash at bank and in hand		266,264	217,314	151,990	121,708
		294,145	230,737	157,620	123,924
Creditors: amounts falling due within one year	13	(49,528)	(12,345)	(42,609)	(18,317)
Net current assets		244,617	218,392	115,011	105,607
Total net assets		245,436	219,211	115,267	105,863
Funds					
Unrestricted funds	17	43,697	41,137	32,853	(2,423)
Restricted funds	17	201,739	178,074	82,414	108,286
Total funds		245,436	219,211	115,267	105,863

For the year ended 31 December 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These accounts were approved and authorised for issue by the Board on 23/09/2025 and signed on their behalf by:



Chair - Madeleine Harding

Child's i Foundation
Company Limited by Guarantee
Registration Number: 06674427 (England and Wales)

Consolidated statement of cash flows 31 December 2024

	Note	2024 £	2023 £
Net cash flow from operating activities			
Net cash provided by operating activities	A	113,380	22,753
Cash flows from investing activities			
Interest receivable and similar income		1,724	147
Receipt on disposal of tangible fixed assets		(830)	—
Net cash provided by investing activities		894	147
Change in cash and cash equivalents in the year		114,274	22,900
Reconciliation of net cash flow to movement in net funds:			
Cash and cash equivalents at 1 January 2024		151,990	129,090
Cash and cash equivalents at 31 December 2024		266,264	151,990

A Reconciliation of net (expenditure) to net cash provided by (used in) operating activities

	2024 £	2023 £
Net income (expenditure) for the year (as per the statement of financial activities)	130,169	(7,030)
Adjusted for:		
Interest receivable and similar income	(1,724)	(147)
Depreciation (note 10)	266	7,832
Adjustment for foreign exchange	1	(1,619)
Decrease (increase) decrease in stocks	(39)	1,269
(Increase) decrease in debtors	(22,212)	28,373
Increase (Decrease) in creditors	6,919	(5,925)
Net cash provided by operating activities	113,380	22,753

Child's i Foundation does not have any borrowings or lease obligations. Net debt consists therefore of the cash at bank and in hand.

Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

Child's i Foundation's income comes from a combination of international and UK donors, many of whom have supported our organisation for several years. Over the years our team has diligently diversified our funding streams to ensure we have a strong balance of multi-year programmatic funding and more intermittent foundation and personal donations.

To ensure our charitable group's continuity, the Trustees have examined potential events or conditions that could cast doubt on our ability to function as a going concern. This assessment covers at least one year from the financial statements' approval date and includes forecasts, projections, and an indicative pipeline of future funding opportunities for the remainder of 2025 and beyond.

During 2024, Child's i Foundation secured several multi-year grants. These grants, along with the support from numerous foundations over the years, will allow us to further develop and implement our three strategic priorities.

After considering a period of not less than one year from the approval of the financial statements, the Trustees have found no material uncertainties related to events or conditions that may cast doubt on the charity's ability to continue as a going concern. They firmly believe that the charity possesses sufficient resources to meet its liabilities as they fall due.

The Trustees have also thoroughly assessed the current competitive fundraising landscape, considering secured, committed, and weighted pipeline income streams and concluded they should continue to adopt the going concern basis, as presented in these financial statements.

Principal accounting policies Year to 31 December 2024

Critical accounting judgements and estimation uncertainty

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the accounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustments in the next financial year (see assessment of going concern above).

Basis for consolidation

The consolidated (group) financial statements comprise the UK operations of the charity and its subsidiary in Uganda, in which the UK Charity is a Guarantor and exercises full control.

Basis for consolidation (continued)

The results of the subsidiary company are presented in the Consolidated Statement of Financial Activities by disclosing the income and expenditure derived from its charitable activities separately from those of the Charity. A summary profit and loss account for the trading subsidiary is included in note 1. A summary of the balance sheet for the trading subsidiary is included in note 1.

The subsidiary company's assets and liabilities are consolidated in the group balance sheet on a line-by-line basis.

As permitted by section 408 of the Companies Act 2006 and the charities SORP FRS 102, no separate statement of financial activities has been presented for Child's i Foundation alone.

Income

Income is recognised when there is entitlement to the income, the amount can be measured reliably and the income is probable. The following specific policies are applied to particular categories of income:

- ◆ Donations, legacies and grants are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Gift aid recoverable is accounted for as the charity earns the right to consideration by its performance.
- ◆ Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- ◆ Gifts in kind donated for use by the charity are included when receivable and valued at the amount the charity would have had to pay to acquire them.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

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

Fundraising costs are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature to support them.

Expenditure (continued)

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. These include governance costs which are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements. Support costs are allocated across expenditure on raising funds and charitable activities as a proportion of total expenditure incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost where their acquisition value is greater than £100 and are stated at cost net of depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value over their estimated useful lives as follows:

♦ Motor vehicles	-	25% straight line per annum
♦ Computer equipment	-	33.33% straight line per annum
♦ Office equipment	-	33.33% straight line per annum

Debtors

Debtors are recognised at the settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Foreign exchange

Transactions in foreign currencies are recorded at the rates at the date of the transaction, and exchange fluctuations are written off at the time of payment. Assets and liabilities at the balance sheet date have been converted at the rate ruling at that date.

The results of overseas operations are translated at the average exchange rates during the period and the balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Financial instruments

The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Unrestricted funds

Unrestricted general funds are funds that can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

1 Results from Child's i Foundation Uganda Limited (charitable subsidiary)

Statement of financial activities:

	Unrestricted funds £	Restricted funds £	2024 Total funds £	Unrestricted funds £	Restricted funds £	2023 Total funds £
Income and restricted gifts	117,092	435,718	552,810	182,394	406,701	589,095
Expenditure	141,936	434,714	576,650	162,379	428,693	591,072
Net movement in funds	(24,844)	1,004	(23,840)	20,015	(21,992)	(1,977)

Balance sheet:

	2024 Total funds £	2023 Total funds £
Fixed assets	—	—
Current assets	63,406	33,693
Creditors: amounts falling due before one year	(27,373)	(24,292)
Creditors: amounts falling due after one year	—	—
	36,033	9,401
Unrestricted funds	11,587	35,316
Restricted funds	24,446	(25,915)
	36,033	9,401

Child's i Foundation LTD, 1081, block 246, Kyeyitabya, Muyenga, PO BOX 72071, Kampala, Uganda.

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Donations	149,404	—	149,404	145,008	9,854	154,862
Grants	67,737	651,996	719,733	154,812	462,035	616,847
Legacies	—	—	—	—	—	—
Revaluation (loss)/ gain and fund transfer on consolidation	(744)	(3,488)	(3,489)	(9,776)	11,501	1,724
Gift aid reclaimed	23,922	—	23,922	20,962	—	20,962
	240,319	649,252	889,571	311,006	483,390	794,396

3 Net movement in funds is stated after charging

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Auditor's remuneration:				
Group statutory auditors	—	12,420	—	12,420
Other auditors	1,371	1,072	—	—
Independent Examination	4,680	—	4,680	—
Other services	1,968	—	1,968	—
Foreign exchange (loss) / gain	(2)	1,378	—	—
Depreciation on fixed assets	266	7,832	266	128

4 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Staff costs	6,359	2,968	9,327	7,750	10,800	18,550
Other direct cost	31,628	141	31,769	34,336	141	34,477
	37,987	3,109	41,096	42,086	10,941	53,027

5 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Direct costs	134,623	532,561	667,184	222,976	436,350	659,326
Support costs (see note 6)	39,561	13,285	52,846	75,971	13,249	89,220
	174,184	545,846	720,030	298,947	449,600	748,546

6 Support costs

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Legal and professional	2,009	105	2,114	3,660	5,922	9,582
Audit and accounting fees	8,019	1,182	9,201	13,492	1,341	14,833
Insurance costs	2,554	1,436	3,990	3,781	—	3,781
Other costs	5,202	—	5,202	20,137	946	21,083
Support staff costs	21,511	10,562	32,073	27,069	5,040	32,109
Depreciation	266	—	266	7,832	—	7,832
	39,561	13,285	52,846	75,971	13,249	89,220

7 Staff costs

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Wages and salaries	379,556	339,467	119,355	123,879
Social security costs	32,963	29,912	6,943	8,255
Pension costs	3,223	3,584	3,223	3,584
	415,742	372,963	129,521	135,717

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

	Group		Charity	
	2024	2023	2024	2023
No of employees	29	27	3	3

One employee earned over £70,000 during the year, within the range of £70,000 - £79,999 (2023: One employee in the range £60,000-£69,999).

The total employee benefits (including pension and employer's national insurance) paid to key management personnel in the group amounted to £80,545 (2023: £72,200). Except for the trustees (who are not remunerated), key management personnel are considered to be the CEO only.

7 Staff costs (continued)

Pension Scheme

The charity operates a defined contribution scheme. Contributions are charged in the statement of financial activities as they accrue. The charge for the year was £3,223 (2023: £3,584). There were 3 (2023: 3) scheme members at the balance sheet date. £546 (2023: £531) of contributions was owed to the scheme as of that date.

8 Trustees' remuneration

No trustees received any remuneration from the charity in relation to their services during the year (2023: £nil). No trustees were reimbursed for expenses during the year (2023: £nil) with respect to travel to a trustee meeting.

9 Taxation

The company is a charity under the Finance Act 2010 (schedule 6, paragraph 1) definition. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within categories covered by the Corporation Tax Act 2010 (part 11, chapter 3) or the Taxation of Chargeable Gains Act 1992 (section 256), to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period.

10 Tangible fixed assets

Group	Office equipment £	Motor vehicles £	Computer equipment £	2024 £
At 1 January 2024	26,691	23,867	8,909	59,467
Additions	—	—	830	830
FX adjustment	(1,724)	(536)	(154)	(2,414)
At 31 December 2024	<u>24,967</u>	<u>23,331</u>	<u>9,585</u>	<u>57,883</u>
Depreciation				
At 1 January 2024	26,691	23,867	8,653	59,211
Charge for the year	—	—	266	266
FX adjustment	(1,724)	(536)	(153)	(2,413)
At 31 December 2024	<u>24,967</u>	<u>23,331</u>	<u>8,766</u>	<u>57,064</u>
Net book value				
At 1 January 2024	—	—	256	256
At 31 December 2024	<u>—</u>	<u>—</u>	819	<u>819</u>

10 Tangible fixed assets (continued)

	Computer equipment £
Charity	
At 1 January 2024	2,534
Additions	829
At 31 December 2024	3,364
Depreciation	
At 1 January 2024	2,278
Charge for the year	266
At 31 December 2024	2,544
Net book value	
At 1 January 2024	256
At 31 December 2024	819

11 Stock

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Stock	3,387	3,348	—	—

12 Debtors

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Grants receivable	—	—	—	—
Prepayments and accrued income	24,494	2,282	13,423	2,216
Other debtors	—	—	—	—
	24,494	2,282	13,423	2,216

13 Creditors: amounts falling due within one year

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Trade creditors	28,148	18,493	775	108
Other taxes and social security costs	4,351	3,999	4,351	3,999
Accruals	17,029	20,117	7,219	14,210
	49,528	42,609	12,345	18,317

14 Company Limited by Guarantee

The company is limited by guarantee, having no share capital.

15 Related party transactions

During the year, the charity received donations of £102,171 from 11 related parties. All related parties were either Trustees, staff or their family members. (2023: £53,146 from 15 related parties).

16 Operating lease commitments

At 31 December 2024 the total of the Charity's future minimum lease payments falling within one year under non-cancellable operating leases for office space was £10,136 (2023: £11,201).

17 Analysis of funds

Group	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Unrestricted funds					
General funds	32,853	242,043	(212,171)	(19,028)	43,697
Restricted funds					
Medicor Foundation	64,887	80,000	(70,261)	2,679	77,305
UBS Optimus Foundation II	(1,900)	—	—	1,900	—
UBS Optimus Foundation - Families not Orphanages Phase II	—	15,473	(15,441)	—	32
UBS -The Co-Nordic Initiative	(15,648)	—	—	15,648	—
Souter Charitable Trust	2,729	—	(1,663)	—	1,066
Allan and Nesta Charitable Trust	—	8,000	(2,759)	—	5,241
Catholic Relief Services	4,710	95,208	(100,025)	—	(107)
Grand Challenges Canada	40	—	—	(40)	—
UBS Strengthening for Scale	960	372	(372)	(960)	—
St James Place Foundation	30,277	—	(30,261)	—	16
Alliance for Children Everywhere (USAID)	—	57,984	(57,716)	—	268
Martin James Foundation	(11,241)	13,800	(16,164)	—	(13,605)
Martin James Foundation – Madagascar project	—	7,837	(7,837)	—	—
British Red Cross	(652)	—	—	652	—
The Tides Center	—	12,615	(12,615)	—	—
Railway Children Africa	—	7,177	(7,177)	—	—
UBS Optimus Foundation - Africa Advocacy Initiative project Year 1	—	162,339	(105,620)	—	56,719
UBS Optimus Foundation - Africa Advocacy Initiative project Year 2	—	66,050	—	—	66,050
UBS Optimus Foundation - A Family for All Children project	7,476	121,655	(120,365)	—	8,766
Other Small Funds	776	742	(679)	(851)	(12)
Total restricted funds	82,414	649,252	(548,955)	19,028	201,739
Total funds	115,267	891,295	(761,126)	—	245,436

The specific purpose of the restricted funds are as follows:

Medicor Foundation: The Medicor Foundation made a 3-year grant from September 2023 toward the support of developing a community-based child protection and care system in Mpigi District including prevention, gatekeeping, alternative care and repurposing institutions.

UBS Optimus Foundation FNO II: an extension grant towards the project entitled “Families, not Orphanages Phase II”, which seeks to demonstrate its child protection model in an urban division and rural district in Uganda, and sits within the Charity's child protection activities

17 Analysis of funds (continued)

UBS Co-Nordic Initiative: The Co-Nordic Initiative was a grant that commenced in January 2021 for 3 years, worth CHF 300,000. The grant funds our work in Kamengo, Mpigi District, to build a community-based child protection system in the area. The deficit is an overspend in Uganda which is now written off in the year.

Souter Charitable Trust: The Souter Trust continued their support with a carry forward donation in 2023/24 to contribute towards the cost of adoption services in Uganda

Catholic Relief Services: funded a 2-year project called “Family Care for Children in Uganda” which commenced in March 2023. The goal of the project is to support Uganda’s care Reform system in Ensuring Children Thrive in safe and Nurturing families.

Grand Challenges Canada: GCC committed to an 18-month project commencing April 2021 as part of their Global Mental Health: Youth Wellbeing Champions programme. Specifically piloting mental health peer support for young people in Uganda. The small deficit is an overspend in Uganda which is written off in the year.

UBS Strengthening for Scale: In connection with the existing grant from the UBS Optimus Foundation entitled “Families, not Orphanages Phase II” The UBS Strengthening for scale is for a 1-year period of support commencing November 2021. The small deficit is an overspend in Uganda which is written off in the year.

St James Place Foundation: St James Place Foundation continued their support by pledging funds to contribute towards the Active Family and Community Support work in Uganda. This is for a 1-year period commencing July 2023.

Martin James Foundation: this is an extension grant for the “Demonstrating and strengthening community led alternatives to orphanages” contract which started in November 2021 and is now extended to November 2024. The negative balance in funds was due to the carry forward expenditure to be funded by a further grant in 2025.

UBS Optimus Foundation – A Family for All Children: This project is named “A family for all children in Uganda, Strengthening and advocating for sustainable alternatives for children at risk and living outside parental care”. This 3 -year project started in January 2023 and will end December 2025.

UBS Optimus Foundation – Africa Advocacy Initiative Year 1 and 2: The Africa Advocacy Initiative is a two-year project (commenced in January 2024) designed to support an evidence-based, Pan-African advocacy approach that prioritises family-based care and the strengthening of child protection and community systems.

Alliance for Children Everywhere (USAID funded project): This is a USAID-funded Advancing Protection and Care for Children in Adversity (APCCA) - African Alliance for Children and Families (AACF) project that was implemented over a five-year period from October 2024, which unfortunately ended abruptly in January 2025 due to US President’s ‘Stop work’ order.

Allan and Nesta Charitable Trust: funding to pay qualified, dedicated social workers to support families and ensure children are in education.

17 Analysis of funds (continued)

2023 comparative note:

Group	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
<i>Unrestricted funds</i>					
General funds	64,825	311,153	(341,032)	(2,093)	32,853
<i>Restricted funds</i>					
Medicor Foundation	(2,677)	80,000	(12,436)	—	64,887
UBS Optimus Foundation II	(2,312)	549	(137)	—	(1,900)
Olwyn Foundation	4,477	7,580	(14,150)	2,093	—
UBS The Co-Nordic Initiative	1,152	(16,800)	—	—	(15,648)
Souter Charitable Trust	2,953	4,868	(5,092)	—	2,729
The Big Give 2020 Campaign Fund	164	(164)	—	—	—
Catholic Relief Services	—	100,760	(96,050)	—	4,710
Grand Challenges Canada	(3,396)	7,961	(4,525)	—	40
UBS Strengthening for Scale	10,659	(4,805)	(4,894)	—	960
St James Place Foundation	12,332	42,917	(24,972)	—	30,277
Didymus	—	4,537	(4,537)	—	—
Martin James Foundation	20,453	30,970	(62,664)	—	(11,241)
British Red Cross	—	30,348	(31,000)	—	(652)
Evan Cornish Foundation	1,928	6	(1,934)	—	—
Eleanor Rathbone Charitable Trust	947	4	(951)	—	—
Souter Charitable Trust - Response and Recovery	248	(27)	(221)	—	—
Segal Family Foundation	9,911	4,771	(14,682)	—	—
UBS Optimus Foundation - A Family for All Children project	—	179,920	(172,444)	—	7,476
Other Small Funds	633	9,995	(9,852)	—	776
Total restricted funds	57,472	483,390	(460,541)	2,093	82,414
Total funds	122,297	794,543	(801,573)	—	115,267

Fund balances at 31 December 2024 and 2023 are represented by:

	Unrestricted funds £	Restricted funds £	Total 2024 £
2024			
Fixed assets	819	—	819
Current assets	79,603	214,542	294,145
Current liabilities	(36,725)	(12,803)	(49,528)
Total net assets	43,697	201,739	245,436
	Unrestricted funds £	Restricted funds £	Total 2023 £
2023			
Fixed assets	256	—	256
Current assets	62,403	95,217	157,620
Current liabilities	(29,806)	(12,803)	(42,609)
Total net assets	32,853	82,414	115,267

Accounts

Child's i Foundation

Annual Report and Financial Statements

31 December 2023

Company Limited by Guarantee
Registration Number
06674427 (England and Wales)

Charity Registration Number
1126212

Contents

Reports

Reference and administrative information	1
Chair's foreword	2
CEO'S foreword	3
Trustees' report	5
Independent auditor's report	25

Financial statements

Consolidated statement of financial activities incorporating income and expenditure account	30
Balance sheets	31
Consolidated statement of cash flows	32
Principal accounting policies	33
Notes to the financial statements	38

Reference and administrative information

Trustees	Madeleine Harding (Chair) Debbie Clarke (Vice Chair) Ade Adetosoye Victoria Bakulumpagi Sarah Duncan Joel Kibazo Kate McAlpine Beate Sorum
Chief Executive Officer	Christopher Muwanguzi
Founder	Lucy Buck
Registered address	7 Bell Yard London England WC2A 2JR
Company registration number	06674427
Charity registration number	1126212
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	Charities Aid Foundation 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
Website	www.childsifoundation.org

1) Introduction

Chair's foreword

In 2023 Child's i Foundation launched its new strategy 'Family'. This marks the beginning of a new era for our organisation, as we aim to scale our impact through others across Uganda and the continent of Africa. Having successfully demonstrated how children can and should always grow up in families (not orphanages). Child's i is now uniquely positioned to take this next step and we are excited about the progress we are already making.

In support of this new strategy, we strengthened our board teams in both Uganda and the UK. We welcomed Hon. Laura Kanushu, Grace Kwizera, Dr. Doris Mutabazi, Ritah Mutesi and Professor Janestic Twikirize in Uganda as well as Sarah Duncan and Dr Kate McAlpine in the UK. Each of these people are highly accomplished in their fields, bring a wide range of experience and they have all already made a tremendous contribution to our organisation already. During these turbulent times we have demanded a lot from our trustees and I am immensely grateful to them all for their commitment and unerring support throughout the year.

We were also delighted to announce two key appointments to the executive teams. Both David Adoke and Evelyne Nanteza have been part of Child's i for many years and have moved seamlessly into their new roles as Country Director and Head of Programmes respectively. It has not been an easy year for our teams on the front line and I would like to pay tribute to them all, under the excellent leadership of the CEO Christopher Muwanguzi, for their hard work and dedication throughout this time.

Fundraising, as ever, remains the greatest challenge for Child's i and we would not be here but for our amazing donors. A special mention must go to UBS Optimus Foundation, Medicor Foundation, St. James's Place Foundation, Martin James Foundation, Norton Rose Fulbright, Seroussi Foundation, Blue Sky Fostering and Simon Lokyer but there are many people and organisations that have also been a huge support to us and we are so grateful to them all.

As part of our new strategy Child's i is spearheading important conversations with the Uganda Government and with the African Union about the need for care to be reformed, and it is clear that our African practice-based evidence is making a notable contribution to the global movement for change. This is real progress and reinforces our belief that the time is coming when it is accepted in Africa and around the world that all children need to grow up in a family.

Madeleine Harding, Chair

CEO's foreword

It is with gratitude to our supporters and colleagues that I present the 2023 Annual Report, showcasing the transformative power of collective action and our shared vision: ensuring every child in Uganda grows up safe, in a loving family, and within a supportive community.

Following the launch of our seven-year strategy aptly named "Family", we made significant progress in consolidating good practices. A comprehensive evaluation of our previous five-year strategy revealed substantial impact and key lessons in child protection and care system strengthening, which were shared with our partners. The successful repurposing of orphanages in Tororo District has become a model for district-wide care reform, creating a learning hub in Eastern Uganda that attracted visits from governments and organisations in Kenya, Tanzania, and Malawi.

Working with the local government and a network of 830 trained community volunteers, we were able to monitor the well-being and access to services, including education and health, for children reintegrated into families from institutional care. To promote sustainability, we helped establish a foster care consortium in Tororo, ensuring peer support among foster parents. We also facilitated learning visits from Kenyan organisations interested in district transformation. Special thanks to Tororo District Local Government and Susan Alamai, Probation and Social Welfare Officer, for championing this initiative.

We strengthened our commitment to scaling up through partnerships, collaborating with various organisations to raise awareness and create lasting partnerships with grassroots groups. A mapping exercise in Kampala, Mukono, Luweero, and Buikwe identified key partners and areas with high child protection needs, enabling targeted interventions. Notably, our partnership with Home Free in Masaka and Lwengo, and our growing relationship with Nyaka, will support community-led initiatives to replace institutional care.

Our advocacy efforts amplified authentic and African voices in the movement for care reform. We worked closely with government officials, resulting in supportive policies and the establishment of alternative care panels. We were honoured to host the Minister of State for Children and Youth, Hon. Sarah Mateke, and the African Union Rapporteur for Children Without Parental Care, Hon. Anne Musiwa, to discuss national care reform and community child protection. Our youth leadership and mental health initiatives, led by care-experienced youth, have significantly improved self-esteem and well-being. Participation in continental efforts, like the Africa Working Group on CWPC, underscores our commitment to improving the well-being of children across Africa. I was also honoured to represent Transform Alliance Africa at the first Africa regional forum for Care Experienced Leaders in Nairobi, where 11 care leaders worked on building national care leaver associations. We extend our thanks to AU Special Rapporteur Hon. Musiwa for engaging with care-experienced youth.

To ensure accountability and continuous learning, we conducted impact assessments using tools like the Household Vulnerability Assessment and Child Status Index. Mental health surveys among youth receiving peer support showed notable improvements. Our report on the Youth Mental Health and Wellbeing project provided key insights into the mental health impact of institutional care.

Throughout the year, we prioritised staff development and well-being through initiatives such as Team Days of Reflection, Fun Fridays, and mental health sessions. Annual performance appraisals ensured alignment between individual and organisational goals. With support from UBS, we launched the Inner Health programme to promote staff well-being, recognising the unique stressors in child protection. This programme fosters resilience, prevents burnout, and supports long-term mental health. Additionally, working with our Country Director and People

CEO's foreword Year to 31 December 2023

Culture and Governance lead, we adopted feminist leadership principles to empower leaders who build power alongside others.

As I reflect on 2023, I am filled with gratitude for the support of our partners, donors, staff, and the Ugandan and UK boards. Special thanks to Madeleine Harding, Debbie Clarke, and Annete Kijjagulwe for their leadership and guidance.

Sincerely,
Christopher Muwanguzi, CEO

2) Strategic Report

VISION

One day every child will thrive in a safe and loving family

MISSION:

To bring African practice-based evidence to the movement for global care reform

GOAL:

By 2030 Uganda is fully committed to children growing up in families not orphanages

OUR WORK

At Child's i Foundation, we are committed to ensuring that every child in Uganda can grow up in a safe and loving family. We believe orphanages are not the solution and can harm children's well-being and undermine communities.

That's why we are developing sustainable, community-led social services to replace the orphanage model. These services address the root causes of family separation, strengthening families and supporting them in raising their children. We collaborate with communities and local governments to identify and upskill foster and adoptive families for children who cannot live with their biological families.

We are also working to reimagine the entire child protection and care system in Uganda. Our goal is to repurpose orphanages into community-based support centres and rebuild services at the community level, focusing on strengthening and supporting birth, foster, and adoptive parents.

WHERE WE OPERATE

Child's i Foundation operates in Uganda, which is located in East Africa. Our approach focuses on targeting specific regions throughout Uganda, where we can implement and showcase our model. Our aim is to scale our community focused model through partnerships across the country, thereby realising our vision and mission. Currently, in collaboration with the government, we are actively engaged at the district level in Mpigi and Tororo. Additionally, we are working in the Makindye division of Kampala, the capital city of Uganda. By encompassing both rural and urban settings, we are providing a comprehensive blueprint to ensure that, eventually, no child in any district will have to spend a single night in an orphanage. Furthermore, we are collaborating with local partners in Wakiso district to strengthen the capacity of the local government in establishing high-quality alternatives to orphanages. In Masaka and Jinja, we are working through local partners to further our mission.

Our ambition extends beyond transforming the care of children solely within Uganda. We strive to lead a global movement for care reform. As a founding member of Transform Alliance Africa, a growing collective of specialised national NGOs working across Africa, we are wholeheartedly committed to

this cause. Together with our friends and partners worldwide, we firmly believe that we can bring about the necessary change that will relegate orphanages to the annals of history. We will showcase the achievements we have made in Uganda to demonstrate the possibilities that lie ahead.

WHY IS THIS WORK NEEDED?

Most children who live in orphanages have at least one living parent, but poverty, disability and other pressures force families to relinquish their children to damaging institutions. By supporting families to stay together, reuniting families who have been separated by the orphanage system and building new families through fostering and adoption we are showing that there is a better way to care for children.

Extensive research conducted over the past 80 years worldwide has consistently shown the detrimental effects of institutionalisation on children. These children are deprived of the nurturing care of loving parents, which can result in long-lasting physical and psychological harm. Growing up in institutions can lead to attachment disorders, cognitive and developmental delays, and a lack of social and life skills, ultimately resulting in multiple disadvantages during adulthood. Furthermore, the long-term consequences of institutional living include a higher likelihood of disabilities, increased rates of mental health problems, involvement in criminal behaviour, and even suicide.

The emergence of the COVID-19 pandemic has introduced a range of new challenges. Many institutions found themselves abruptly deprived of adequate support, prompting the government to intervene and provide essential provisions such as food. In this context, we have directly witnessed and provided assistance where possible to children who were hastily returned to their families from institutions, often without undergoing due process or receiving ongoing monitoring. Consequently, these extremely vulnerable children are left highly susceptible to abuse and neglect.

It is imperative that we address the pressing issues surrounding institutional care in Uganda and work towards implementing sustainable solutions for the well-being of these children.

ACHIEVEMENTS – 2023 REVIEW

Overall Progress made in 2023

Strategic aim 1: Consolidate and champion good practice

Eastern and Northern Region

Evaluation: Child's i Foundation conducted an evaluation of the work completed as part of their 5-year strategy, which concluded in 2023. The organisation held a feedback session for its partners in Tororo district, where the strategy was implemented, to share the results of the evaluation. The meeting was attended by district partners including the Probation and Social Welfare Officer, Community Volunteers, Social Welfare Officers, Community Development Officers, and some members of the District Political Wing. The partners expressed their appreciation for the collaboration with the organisation and acknowledged the significant impact it has had on the district.

Close-out Event: An event to mark the end of a 5-year strategy aimed at pioneering the closure of orphanages at a district level was held in partnership with Child's i Foundation and Tororo District Local Government. The Tororo District Local government team, along with officials from the Ministry of Gender, Labour, and Social Development (MGLSD), led the event. Tororo is now a district free of orphanages, and this event symbolised the establishment of a learning hub where regional teams can visit and learn from a fully transformed and transitioned district.

Monitoring of Children reintegrated: In 2023, a total of 48 cases involving children and young people from Smile Africa Ministries were monitored to ensure their well-being following the transition of the institution into a community hub.

Learning Visits: The successful transition of two institutions in the Tororo district has sparked interest from various organisations, both within Uganda and internationally, who are keen to learn more about Care Reform. Child's i Foundation, in partnership with the Tororo District Local Government, recently hosted a delegation from Kenya. This group included representatives from Kite Child Kenya (a partner of Hope and Homes for Children Kenya), a government official from the Kenyan Children's Department, and directors and staff from several Kenyan childcare institutions, including Fiwagoh Children's Orphanage, Restart Africa Children's Centre, and Welcome to the Family Boys and Girls Rehabilitation Centre. The visit aimed to provide a deeper understanding of Care Reform and offer insights from community Hub directors and workers who have successfully transitioned their facilities to serve the broader community.

Foster Care Consortium: To ensure sustainability in Tororo District, a foster care consortium was created for all foster parents. A constitution was drafted with the support of the Probation and Social Welfare Officer. The consortium also serves as a peer support group and a savings group for foster parents. This will enable the team to easily access government programmes and help parents increase their income to better support all children in their care.

Peer Support Groups: Peer support groups for parents of children with disabilities in Tororo District continue to be monitored.

- Group 1, Kwapa Parents support group, has 34 members (9 males and 25 females). They saved a total of UGX 3,280,000 (£667) in 2023.
- Group 2 has 32 members (15 males, 17 females) and saved UGX 2,183,000 (£444) in 2023. They also received funds from the Parish Development Model as a farming group. They expanded their cassava and vegetable production for both consumption and sale. These funds have helped them meet their children's basic needs (medical care, clothing, food, and school fees). In total, the group saved UGX 5,462,000 (£1,112).
- Pei Pei Parents support group in Kisoko Sub-County has 30 members (5 males, 25 females) and saved UGX 1,143,000 (£232). They registered as a Community-Based Organisation and use some funds for joint enterprises like hardware and wholesale shops. The group offers loans to members at 5% interest and to non-members at 10%.

Case Transfers and Community Support

We continue to monitor and support 13 community development networks in Tororo District (12 at the sub-county level, one at the district level). These networks hold quarterly meetings, allowing Child's i Foundation to advocate at the district level and facilitate the creation of child protection ordinances.

25 cases were transferred to the Tororo District Local Government, including 13 children in the fostering-to-adopt process, 1 young adult female, and 11 children under Long-Term Foster Care. All cases included referral letters and documentation for continued monitoring and support.

Community volunteers in Tororo's 12 sub-counties hold monthly case conference meetings. These meetings allow volunteers to share challenges, seek solutions, and engage district stakeholders for support. In total, 2,428 individuals (including 16 children with disabilities) received support. 7 children received emergency support through income-generating activities.

One male child from Oyam District, referred through the Association of Care Leavers Uganda (ACLU), received medical support and was discharged from the hospital.

Central and South western Region

In Rubanda and Mpigi, 16 grandmother groups have been established, comprising a total of 1278 grandmothers. Their main objective is to enhance the community child protection systems in these districts. These groups are currently focused on learning and implementing a savings culture. In the past six months, the groups managed to save up to UGX 14,311,000 (approximately £3,000) in Mpigi and UGX 16,519,000 (approximately £3,415) in Rubanda District. With the solid foundation of saving, borrowing, and investment, we are optimistic that the living conditions of the grandmothers and their families will significantly improve. In addition, we conducted 64 group visits and 83 group trainings in Rubanda and Mpigi during this reporting period. Through our work with the grandmothers, we have provided Active Family Support to 5,828 children in Mpigi and Rubanda districts.

The team supported Peace Portal by donating office furniture from our old office to help establish a community hub as we moved into new accessible premises.

The Mpigi team attended a 2-day learning visit in Kanungu and Rukungiri hosted by Nyaka to benchmark the implementation of the grandmothers' project in the southwestern region. They were able to witness the disbursement of cash grants to the grandmothers and learn from their experiences.

Two staff members took part in a one-week Street Business School training in Nairobi. The Street Business School offers entrepreneurship training to help women living in poverty gain the knowledge they need to establish sustainable businesses. The staff members utilised this training to form a group of 30 community members in Kamengo, Mpigi, and trained them in the Street Business Model. This is a pilot programme, and our team will ensure that the impact is documented for comparison. We are also planning to extend this training to women in other regions where we operate.

In partnership with Catholic Relief Services, our team worked with the national government to provide training for the National Parenting Manual in Lwengo District. A total of 36 people (9 males and 27 females) were trained. The MGLSD also conducted orientation sessions for the Alternative Care Panel and District Child Wellbeing Committees. In total, 62 participants (18 males and 44 females) from Wakiso and Lwengo Districts received training. Following the training, the District alternative care panel approved 28 foster parents (4 males and 24 females) in Lwengo and Masaka Districts. Additionally, as part of the CRS project with Home Free, four parenting groups in Kyazanga Town Council, Lwengo district received parenting sessions. These groups included: Group A in Kanyogoga Zone, Kitooro Ward (9 males, 16 females), Group B in Central Zone, Central Ward (8 males, 17 females), Group C in Mataanta Zone, Lwentare Ward (6 males, 19 females), and Group D in Maida Zone, Kitooro Ward (2 males, 23 females).

Throughout the quarter, close supervision was provided by the Community Development Officer, social workers, and probation officer to ensure adherence to all modules of the manual.

Kampala and the wider region

Makindye

Child's i Foundation, in partnership with the Ministry of Gender, Labour, and Social Development (MGLSD), has hosted six bi-monthly national panel meetings to support the National Alternative Care panel. These panels, organised by the MGLSD's Alternative Care Unit, allow Probation and Social Welfare Officers from districts without their own panels to present cases for long-term foster care and fostering to adopt. As a result, 36 parents have been approved for adoption care orders, eight for fostering to adopt, and 38 children (25 male, 13 female) for fostering to adopt, with one parent deferred.

We prevented 2,598 children (1,279 boys, 1,319 girls) from separation through gatekeeping with community volunteers. In 2023, we partnered with volunteers and local leaders as 'first responders,' identifying and reaching out to vulnerable children. This led to decreased child abuse reports and increased support for children to remain with their families while promoting their rights.

In Makindye Division, we provided Intensive Active Family and Community support to 91 at-risk children from 44 families and emergency support to 13 families in Kampala to prevent separation or institutionalisation. Our support covered living conditions, health, education, family/social relationships, and economic strengthening, including psychosocial support, school fees assistance, medical support, access to education, rent, relocation, income-generating activities, and general

support. Social workers monitored families and provided additional support when needed. This prevented family breakdown, improved economic well-being, and ensured children remained with their families.

Families needing assistance were referred by Probation and Social Welfare Officers (PSWOs), community volunteers, and partner organisations. Emergency support included one-time aid like transportation for reuniting missing children, hospital bill payments, food provision, and relocation support.

We conducted refresher training for 43 community volunteers in Makindye, reviewing their roles and topics related to child protection, referrals, and de-institutionalisation. The training, led by the Makindye PSWO, aimed to enhance knowledge, remind volunteers of their roles, help them identify and respond to cases, understand the referral system, and encourage teamwork.

A new Community Development Network (CDN) was established in Kampala Central Division's Kagugube zone, comprising 15 members. This CDN will act as a gatekeeping mechanism to protect children and refer cases to relevant stakeholders. Community Volunteers received training on their roles, including deinstitutionalization, with support from the Kampala Central Division PSWO.

Seven children were reunited with their families. These cases, referred to by PSWOs and the child and family protection unit, were initially placed in emergency foster care while families were located and assessed. Reintegration occurred in Mukono, Kayunga, and Nakawa, with families registered for ongoing monitoring.

Two Adoptive Parents Peer Support Group meetings were held. The first, attended by nine parents, was facilitated by a lawyer who guided them through the legal adoption process. The second, attended by 13 foster parents, led to the formation of a peer support group for adoptive parents with support from PSWOs and CDOs.

Wakiso

In partnership with Catholic Relief Services, four parenting groups were established, each supporting 25 families, to implement interventions and provide training using a specific parenting manual. The goal is to promote positive parenting and strengthen family and community bonds through psychosocial support.

Up-skilled para-social workers lead the groups across four parishes, ensuring adherence to the manual, with mentoring from probation officers, the Community Development Officer, the project manager (who is also a senior practitioner), and social workers.

Additionally, case management and livelihood support were provided to 25 at-risk families in Wakiso Sub-County. These families, identified through parenting groups and referrals, received an unconditional cash grant of UGX 500,000 (£100.36) each to meet various needs, along with psychosocial support and referrals to other services.

Child's i staff received Training of Trainers on the parenting manual and COFE (Child Optimised Financial Education) from the CRS team. Four Community Development Officers (CDOs) and 14 para-

social workers were trained on the new parenting manual, which covered 13 modules, including financial literacy.

In Wakiso, 91 prospective foster parents were identified, and 56 were assessed. Two foster care training sessions were conducted, covering topics such as foster care, parenting, child protection, and child rights. In total, 109 foster and prospective foster parents were trained.

The District Alternative Care Panel approved 39 foster parents in 2023. In Wakiso District, 25 children separated from their families were placed in emergency foster care rather than in institutions. Active family support was provided to 22 families, including income-generating activities, medical care, and clothing.

Efforts to trace families of abandoned and lost children were conducted nationwide and extended to the Democratic Republic of Congo. Some families were successfully located, while other cases remain ongoing.

One male child was approved for fostering to adopt, and 13 children under long-term foster care were presented for Court Care Orders.

Fourteen children were reintegrated from foster care back into their families. Additionally, 35 foster families received active family and community support, which included income-generating activities, bedding, food, clothing, and seeds.

Strategic aim 2: Scale up through Partnership and collaboration

Eastern and Northern Regions

Mapping

In 2023, a tracking sheet was created for the Eastern and Northern regions, listing all districts and Probation and Social Welfare Officers at the city, municipality, and district levels. This supports contact and mapping efforts aligned with the new organisational strategy.

Ongoing mapping of organisations in these regions has focused on building partnerships with like-minded entities and advocating for care reform. Childcare institutions have been engaged, and several district officials have shown interest in partnering with Child's i Foundation.

Regional Awareness of Care Reform and Partnership Building

An engagement meeting was held with Project Hope Worldwide, referred by the Faith to Action Initiative. Project Hope operates "Cale Me Lare Children's Home" in Northern Uganda, and discussions focused on transitioning the orphanage.

A collaboration meeting took place with the Humanity Aid Foundation in Sironko District, Eastern Uganda, exploring potential cooperation. The Foundation, a Muslim-founded organisation providing educational support, expressed interest in working with Child's i Foundation to support children with education and scholastic materials.

A consortium meeting with Ekisa Ministries (Jinja, Eastern Uganda) and Inclusion Support Uganda (Kampala Central) focused on supporting children with disabilities by finding foster families, ensuring inclusion, and amplifying their voices. In partnership with Ekisa Ministries, resources were pooled to

set up a house, enabling the safe reintegration of a child with a disability into their family and community.

With support from Segal Foundation funding, two partners in the Eastern region—New Hope Christian School and Orphanage and Home of Hope—were engaged. Home of Hope, an orphanage for children with disabilities, expressed interest in reintegrating young adults. New Hope is exploring collaboration with Child's i Foundation to build capacity for full transition.

An engagement meeting with the Legacy Children Initiative, an emerging NGO in Eastern Uganda focused on family strengthening, included discussions on foster care capacity building. Through this potential partnership, 381 children (177 male, 204 female) from Namutumba District were supported with scholastic materials and referred for psychosocial support.

Central and Southwestern Region

Mpigi

After extensive advocacy at both district and central levels, the Mpigi District Alternative Care Panel training was successfully conducted in June 2023. The panel now comprises nine professionals (6 males, 3 females), including technical experts, child protection actors, a civil society representative, and a foster parent. The trained panel is responsible for approving foster care, adoption, and other alternative care options in Mpigi district, as well as monitoring children in these settings and supervising caregivers. A total of 22 foster parents (8 males, 14 females) from 14 approved foster families (8 couples and 6 singles) were approved by the panel.

We supported five peer support groups in Mpigi, covering four sub-counties and a Town Council. Established in 2022, these groups have made significant progress this year by providing psychosocial support and counselling to families of children with disabilities through home visits and phone calls. The groups also initiated economic strengthening activities, such as group savings and income-generating projects like backyard gardening and beekeeping. Some groups have been saving for over a year and report positive progress.

Through the Active Family and Community Strengthening programme, we continued to support 11 families with a total of 70 children (42 boys, 28 girls). Additionally, we monitored 239 children (130 boys, 109 girls) and 43 families, offering psychosocial support.

The gatekeeping structure we helped establish through system strengthening with the government in Mpigi prevented 3,553 children (1,775 boys, 1,778 girls) from being separated from their families. Additionally, we monitored 100 children (53 boys, 47 girls) as part of our reintegration caseload.

We actively participated in district and sub-county Child Wellbeing committee meetings in Mpigi District and sector planning meetings during the Mpigi district budget conference. Financial support was provided to Mpigi District for the CSO engagement meeting, where we presented Child's i Foundation's work.

Lwengo and Masaka Districts

In collaboration with Home Free, 39 foster carers (17 males, 22 females) were approved by the Masaka District Alternative Care Panel in 2022. Eleven children (8 boys, 3 girls) were placed in foster

care families in Masaka. Additionally, district mapping was conducted in Ibanda to gather information about child services, and data was collected remotely from 13 districts.

Kampala and the Wider Region

Makindye

We completed a mapping exercise in the Kampala, Mukono, Luweero, and Buikwe districts with the help of Probation and Social Welfare Officers and community volunteers. The goal was to identify partners, areas with high child protection needs, and key stakeholders.

We held engagement and learning meetings with partners including Bantwana, ICYD, Inclusion Support Uganda, Heart of the Child, Set Her Free, Right to Play, SOS Children's Villages, and Hand in Hand International to explore collaboration opportunities and understand their work.

Additionally, we participated in a linkage meeting organised by the Rubaga Division's Probation and Social Welfare Officer in collaboration with Child Fund. Other attendees included Child's i Foundation, Kampala Area Federation of Communities, Mukisa Foundation, AVIS, and Reach Out Mbuya. The meeting aimed to define partners' roles in the child wellbeing committee, appoint school child ambassadors, and address existing gaps.

We held a coordination meeting with Kampala Capital City Authority (KCCA) to discuss our new strategy and expansion in Kampala Central Division. KCCA requested a field visit to our operating areas and expressed interest in future coordination meetings.

We also participated in case conference meetings in Nakawa, Rubaga, and Kampala divisions, organised by Probation and Social Workers to discuss community cases and referrals. At the Nakawa symposium, attended by all NGOs operating under KCCA, discussions focused on strengthening the referral network and improving service delivery. Notable attendees included KCCA's Executive Director, NGO Minister, Division Mayors, and MPs.

Wakiso

We organised an inception meeting with Wakiso District's technical team to present Child's i Foundation's new strategy and the Family Care for Children in Uganda project. The meeting was attended by district leaders and Catholic Relief Services staff.

Together with the MGLSD, we conducted an orientation meeting for District Alternative Care Panel and Child Wellbeing Committee members to review the National Child Policy and Alternative Care guidelines.

A mapping exercise in Wakiso, conducted with the help of the Probation and Social Welfare Officer, parasocial workers, children, and local leaders, identified services, structures, and partners. The report

covered services at both community and district levels, including contact information for churches, schools, NGOs, and local leaders.

We participated in child wellbeing committees at the district level and in Wakiso Sub County, Kasanje Sub County, and Kasangati Town Council, where child protection cases were discussed.

We collaborated with Mama Eseza Children's Home and Lisa Children's Home in Wakiso District to support their transition by placing five children (2 boys, 3 girls) in foster care and reintegrating them into family care.

Strategic aim 3: Mobilise a mass movement of Care Reform through authentic and African voices

In our commitment to advocating for children and youth, we achieved significant milestones over the past year. These accomplishments highlight our dedication to mobilising a movement for care reform, amplifying African voices, and collaborating with key stakeholders to drive lasting change.

Engaging government and creating agency for youth

We engaged government officials at all levels, improving their understanding of child and youth well-being and securing support for our activities. Notably, we helped establish the Mpigi District Alternative Care Panel, a crucial mechanism for preventing unnecessary family separation and institutionalisation of children.

In partnership with the Care Leavers Association of Uganda, we launched "Breaking the Cycle," an initiative that supports and creates agency for young people leaving institutional care through trauma-informed and participatory methods. This initiative has enabled the National Association of Care Leavers of Uganda to create safe spaces for care-experienced youth to advocate for their rights across Uganda.

We further supported care-experienced youth through a leadership programme with the Ubele Initiative and the British Red Cross. This programme trained 15 youth coordinators and champions, resulting in increased awareness and access to mental health support for 213 young people.

Influencing policy and fostering collaboration

Our policy advocacy continued with a workshop in partnership with the Uganda Parliamentary Forum for Children (UPFC), where care-experienced youth shared their stories and pushed for stronger mental health policies. We also hosted the rapporteur of the African Committee of Experts on the Rights and Welfare of the Child (ACERWC) to discuss care reform and policy priorities.

Our involvement in the Africa Working Group on Children Without Parental Care (CWPC) and the Association for Care Leavers Networks in Africa (ACNA) workshop strengthened regional collaboration, fostering best practices and a Unified Regional Advocacy Strategy.

National Advocacy and Partnerships

At the national level, we contributed to policy discussions through participation in the Alternative Care Thematic Group and the National Child Protection Working Group. Through our partnership with the

Uganda Parliamentary Forum for Children (UPFC), we organised a meeting where seven care-experienced youth shared their stories, advocating for policies that prioritise family care for children.

These achievements demonstrate our commitment to advocating for family-based care, creating agency for care-experienced youth, and collaborating with stakeholders to drive systemic change in the care sector. We remain dedicated to amplifying authentic and African voices.

Resource Mobilisation Strategy (2022-2024)

Child's i developed a comprehensive fundraising strategy for 2022-2024 to support its initiatives and achieve strategic goals. This plan focused on diversifying funding sources by establishing partnerships with various organisations, corporations, and foundations.

Key Strategic Elements

- **Relationship Building:** Cultivated and strengthened relationships with current and potential donors.
- **Grant Management:** Enhanced grant management systems for efficient and effective project implementation.
- **Visibility:** Increased Child's i's recognition among key stakeholders.
- **Targeted Outreach:** Identified and engaged priority donors based on a detailed funding forecast.

Progress and Commitment

Our dedicated fundraising team actively pursued funding opportunities and submitted proposals to various organisations. We also underwent assessments by Segal Family Foundation, Wise Philanthropy, and Catholic Relief Services, demonstrating our commitment to transparency and accountability.

By implementing this robust resource mobilisation strategy, we were confident in securing the funding needed to further Child's i's mission and create lasting positive change for children and families in Uganda.

Staff Capacity Development

Last year, we prioritised staff capacity development. Quarterly Team Days of Reflection boosted morale and encouraged cross-departmental collaboration. Mental health awareness was addressed through counselling services and a specialist presentation. Fun Fridays incorporated team-building activities to enhance camaraderie. Annual performance appraisals, including self-assessments and manager feedback, laid the groundwork for continuous professional growth.

Monitoring, Evaluation, Accountability, and Learning (MEAL)

Monitoring

Aligned with our 2023-2030 strategic plan, the MEAL department established key performance indicators (KPIs) with targets for 2023 activities. Quarterly programme performance reviews identify

gaps, celebrate achievements, and implement improvement strategies. Data quality assessments ensure accurate impact monitoring and communication.

Evaluation

In 2023, we evaluated six completed projects, measuring impact on families and children using surveys, assessments, and qualitative interviews. We utilised standard government tools (HVAT, CSI) and in-depth interviews. Mental health and well-being surveys were conducted among young people receiving peer support.

Impact

Vulnerability assessments revealed decreased vulnerability for 90% of the 39 families and 75% of the 148 children supported. This indicates improved well-being for most families and children assisted in 2023.

Impact on Well-Being of Children in Foster Care

A study was conducted on the well-being of 10 children who had been in foster care for one year, excluding those who had already been reunited with their families. The assessment revealed that all children (100%) experienced significant improvements in well-being. These children were initially referred due to circumstances of abandonment or abuse, placing them in a highly vulnerable state. Following a year in foster care, with continuous support from social workers, their vulnerability decreased significantly. They transitioned to a state of low vulnerability under the care of foster parents who were committed to their well-being and happiness.

Impact of Mental Health Training and Peer-to-Peer Support

Data from the Mental Health and Wellbeing Knowledge Survey indicated that 67% of the 12 champions and coordinators who participated in the "Breaking the Cycle" training demonstrated improved knowledge of mental health and well-being. Additionally, 94% of participants found the Leadership Hub training clear and informative. Of these, 69% felt the training was culturally appropriate and aligned with their needs, while 81% reported increased confidence in delivering mental health and well-being training.

Among 191 youth in the community who received mental health support through the Youth Leadership Hub project, a self-esteem assessment was conducted for 30 participants before and after peer engagements. The results showed that 24 participants (80%) experienced an improvement in self-esteem. Six participants showed a decline, either transitioning from high to normal self-esteem or decreasing within the normal range. Using the WHO-5 Well-Being Index, nine out of 13 youth (69%) demonstrated significant improvement in mental well-being, while three maintained their current state, and only one reported a decline in well-being.

Learning and Research

We completed a comprehensive report on the Youth Mental Health and Wellbeing project, which examined the effectiveness of a pilot community-based mental health intervention. The intervention was led by youth with lived experience of care and supported by social work practitioners in Uganda. The report offers valuable evidence on the mental health and well-being outcomes of children and

young people affected by institutional care, providing insights into the broader impact of care systems on mental health in Uganda.

Strategy Launch

In February 2023, we launched our new 7-year strategy, titled "Family," aimed at achieving our vision through programmes, partnerships, and advocacy efforts. The funding for this strategy is designed to support our three strategic priorities while allowing flexibility in expenditures based on securing new funding sources. We invited government partners from the Ministry of Gender, Kampala City Council Authority, Probation and Social Welfare Officers, young people with lived experience of care, staff, and NGO partners, including Retrack, Nyaka Global, Home Free, and the Uganda Child Rights NGO Network.

Our new strategy introduced three new programme areas, including the current districts we operate in: the Eastern and Northern Region, Kampala and the Wider Region, and the Central and Southwestern Region. The team conducted mapping and engaged with various partners in these regions to identify like-minded organisations and establish partnerships for care reform.

Risk Assessment

Child's i Foundation's Risk Register is updated monthly and reported quarterly (or more frequently if needed) to both the UK and Uganda Boards. The trustees have assessed the risks facing the charity and are confident that systems are in place to mitigate major risks. The key risks the organisation continues to face are:

Risk	Risk Management/Mitigation
Safeguarding Children & Young People Inadequate or ineffective safeguarding policy or practice can lead to, or contribute to, serious injury or harm to a child or young person. This is the biggest operational risk facing Child's i Foundation. Child's i Foundation, by the nature of its work, interacts with extremely vulnerable children and young people, often facing complex challenges. As such, there is a level of inherent risk in this work.	The charity has a child protection policy that is at the heart of its operations. All staff and trustees undergo DBS and criminal background checks in the UK and Uganda. Weekly and monthly safeguarding meetings are held, and all children under our care are carefully tracked and monitored through a case management system. Concerns are reported and escalated, guided by the Safeguarding policy. All partners are required to share their safeguarding practice and to adhere to our Safeguarding policy. In Uganda, the organisation employs a Safeguarding and Quality Assurance Lead who takes primary responsibility for safeguarding; however, this is a core responsibility of all staff across the organisation. Our Global Safeguarding Policy was updated to include Anti-Slavery and Human Trafficking policy. We have annual staff training on Safeguarding to ensure compliance, improve awareness not limited to knowledge update and accountability.

FINANCIAL REVIEW

Child's i Foundation opened the year with funds of £122,297 (2022: £412,602) of which £57,472 (2022: £298,109) related to retained restricted funds from the previous year. Unrestricted funds opened with a position of £64,825 (2022: £114,493).

Income

During the year, Child's i Foundation recognised income of £794,543 (2022: £608,962). This income was realised thanks to the support of many trusts and foundations. These include UBS Optimus Foundation, Medicor Foundation, Olwyn Foundation, St James Place Foundation, the Co-Nordic Initiative, Martin James' Foundation, Oak Foundation, Norton Rose Fulbright Foundation, Grand Challenges Canada and Segal Family Foundation. Thanks also goes to our fantastic community of individual and regular givers. 39% (2022: 34%) of 2023 income was unrestricted.

Expenditure

During 2023, costs amounted to £801,573 (2022: £899,267), of which 93% (2022: 95%) was on our social purpose activities with the balance of 7% (2022: 5%) on fundraising costs.

Movement in funds

The net deficit on all funds for the year was £7,030 (2022: deficit of £290,305) and after transfers of £2,093 (2022: £nil) from the unrestricted fund, lead to an unrestricted net deficit of £31,972 (2022: £49,668) and a restricted surplus of £24,942 (2022: deficit of £240,637).

Financial position

Child's i Foundation closed the year with total reserves of £115,267 (2022: £122,297), of which £82,414 (2022: £57,472) was restricted, and £32,853 (2022: £64,825) was unrestricted. The net assets of those funds are represented by fixed assets of £256 (2022: £6,469), cash and bank balances of £151,990 (2022: £129,090) and receivables and stock of £5,630 (2022: £35,272) less liabilities of £42,609 (2022: £48,534).

Reserves

The organisation's reserves policy is to aim to hold a minimum of 3 months' worth of unrestricted expenditure in general free reserves, meaning unrestricted funds excluding those tied up in fixed assets. The purpose of holding such reserves is to provide buffer funding in the event of a temporary fall in income, and to cover the costs of orderly, child-safe closure if necessary. The general free reserves as at 31 December 2023 were £32,597 (2022: £58,356) and average monthly expenditure from unrestricted funds during the year was £28,419 (2022: £21,263), implying that the organisation held approximately 1.2 months' worth of expenditure in general reserves (2022: 3 months).

A significant challenge we faced at the end of 2023 was lower-than-expected unrestricted reserves. This was due to delays in receiving anticipated funding and difficulties in securing additional unrestricted funding during this period.

Going Concern

Child's i Foundation's income comes from a combination of international and UK donors, many of whom have supported our organisation for several years. Over the years our team has diligently

diversified our funding streams to ensure we have a strong balance of multi-year programmatic funding and more intermittent foundation and personal donations.

To ensure our charitable group's continuity, the Trustees have examined potential events or conditions that could cast doubt on our ability to function as a going concern. This assessment covers at least one year from the financial statements' approval date and includes forecasts, projections, and an indicative pipeline of future funding opportunities for the remainder of 2024 and beyond.

During 2023 and 2024, Child's i Foundation secured several multi-year grants, including a five-year grant as part of a USAID-funded consortium. These grants, along with the support from numerous foundations over the years, will allow us to further develop and implement our three strategic priorities.

After considering a period of not less than one year from the approval of the financial statements, the Trustees have found no material uncertainties related to events or conditions that may cast doubt on the charity's ability to continue as a going concern. They firmly believe that the charity possesses sufficient resources to meet its liabilities as they fall due.

The Trustees have also thoroughly assessed the current competitive fundraising landscape, considering secured, committed, and weighted pipeline income streams and concluded they should continue to adopt the going concern basis, as presented in these financial statements.

3) Acknowledgements

Funders

We would like to thank everyone who supported the work of Child's i Foundation this year. We are thankful to those who have made donations, taken on virtual challenge events, or volunteered their time in support of our work.

Trusts and Foundations have continued to support our work generously. In particular, we would like to highlight the support of:

UBS Optimus Foundation
Medicor Foundation
Oak Foundation
St James's Place Charitable Foundation
Co-Nordic Initiative
Martin James Foundation
Tony & Sheelagh Williams Foundation
Olwyn Foundation
Chalk Cliff Trust
Didymus Foundation
Coles-Medlock Foundation
David Bliss
The Dove Trust
Travers Smith Foundation
Oakdale Trust
Austin Bailey Foundation
Evan Cornish Foundation
Eleanor Rathbone Charitable Trust
Souter Charitable Trust
Nick Jenkins Foundation
Grand Challenges Canada

Our corporate partners have gone above and beyond as always, and we thank:

Norton Rose Fulbright
Blue Sky Fostering
New Clarke Ventures

We have also been supported by the following individuals who have made valuable personal donations:

Simon and Fiona Lockyer
Madeleine Harding (Trustee)
Alastair Bruce

Volunteers

Child's i Foundation has enjoyed the services of many volunteers who have worked incredibly hard in their communities, in the social work team and to support our communications and fundraising team in both the UK and Uganda. The trustees wish to thank all our supporters who have given so freely of their time.

4) Structure, Governance & Management

Child's i Foundation is a UK registered charity organised as a company limited by guarantee. The constitution of the company is set out in its Memorandum and Articles of Association of Child's i Foundation. As a charity, application of its income is limited to the promotion of its objects. Child's i Foundation operates in Uganda through Child's i Foundation Limited, a registered company limited by guarantee (reg. no 80020001223018). This company is registered as an International NGO in Uganda (registration no 4780 and permit no 6335). Activities in Uganda are undertaken by this company, in which Child's i Foundation is a guarantor. In order to provide the best overview of the operations of the charity these financial statements consolidate the results of the Ugandan and UK entities.

The articles of Association set out the charitable purposes for public benefit in the following terms:

"the relief of financial hardship and sickness, the advancement of education and the preservation of good health among children and young people, particularly but not exclusively, orphaned, abandoned and/or disabled children and young people, in such ways that the trustees shall determine, including but not limited to the provision of services and facilities for their care, education and health."

Directors and Trustees

The trustees constitute directors of the charitable company for the purposes of the Companies Act 2006 and trustees of the charity for the purposes of the Charities Act 2011. Details of the trustees during the year are set out below.

Trustees	Appointed/resigned
Madeleine Harding (Chair)	
Ade Adetosoye	
Victoria Bakulumpagi	
Debbie Clarke	
Joel Kibazo	
Beate Sørum	Resigned 19 June 2024
Sarah Duncan	Appointed 22 Sep 2023
Katherine McAlpine	Appointed 22 Sep 2023

Recruitment, Appointment and Induction of Trustees

The minimum number of trustees is three with no maximum. Potential new trustees are identified by the board for the particular skills, knowledge or experience they can bring to enhance the board's skill set.

The induction of new trustees involves interviews and attendance at one or more meetings as an observer prior to co-option, provision of recent minutes, financial reports and other relevant materials.

All new trustees are required to read and familiarise themselves with all relevant company procedures and policies prior to being registered as a director with Companies House and the Charity Commission.

Organisational Structure and Decision Making

The trustees meet at least four times a year (in person and by video conference), for board meetings, when they consider the strategic direction, financial performance and governance of Child's i Foundation. In addition, during the year, the trustees meet (in person and by video conference), to keep updated, to assess risk and advise the executive team on the delivery of the strategy and operational plans. The charity is managed on a day-to-day basis by our Chief Executive Officer based in the UK who is responsible to the Board. The trustees and CEO represent the charity's key management personnel who have authority and responsibility for planning, directing and controlling the activities of the charity. Throughout 2023, the CEO, Christopher Muwanguzi, was supported by a team of skilled staff in the UK and Uganda.

Public benefit

The aims and benefits of Child's i Foundation are contained within the main body of this report. We have considered the key principles of the Charity Commission's general guidance about public benefit and have concluded that Child's i Foundation meets all the requirements.

Remuneration

The pay of the CEO is set by the Board of Trustees, as represented by the Chair. The CEO sets the pay for other staff members in the UK. Staff pay bands are set with regards to salaries for similar positions in similarly situated organisations. Pay for all staff is reviewed annually, alongside performance appraisals and the overall performance of the organisation.

Equality, Diversity and Inclusion

Child's i Foundation is committed to equal opportunities for all. The Child's i 'Equal Opportunities Policy (EOP)' is to ensure no staff members, partner agencies, service users and volunteers receive less favourable treatment on the grounds of religious belief, political opinion, race (including colour, nationality or ethnic origin), disability, gender, marital status, sexual orientation, having or not having dependents, pregnancy or age.

Fundraising statement

Child's i Foundation's vision is to see every child in Uganda grow up in a loving family. We fundraise so that we can provide the services that deliver our charitable objectives.

We have regard to the guidance provided by the Fundraising Regulator, and we actively support the Code of Fundraising Practice. We promise to be open, honest, clear, respectful, fair, reasonable and accountable. All Child's i Foundation staff and volunteers (including the Board of Trustees) have a responsibility to be aware and have a thorough understanding of fundraising best practice.

Child's i Foundation respects the rights of its supporters to clear, truthful information about our work, how donations and other income are spent, and how we manage donors' information responsibly.

The individuals that we mail are our supporters with whom we already have a relationship, and who have given their consent to be contacted by us. We never buy in any data lists for fundraising and we do not sell or share supporter details with any other individuals or organisations.

We do not employ professional fundraising agencies with regard to any aspects of our fundraising activities. All of our activities are planned and delivered in house by our Relationships Manager, who builds relationships with our supporters.

Our policies and procedures are compliant with best practice as set out by the Institute of Fundraising, with the best interests of the charity's donors. We never pressure anyone to make a donation and take particular care to avoid asking vulnerable people for donations.

We will not solicit or accept donations from companies or individuals who participate in activities which could cause detriment to the charity's reputation or work.

The charity received no complaints regarding its fundraising activities in the last twelve months. Complaints are taken very seriously and will be investigated, with disciplinary action being taken where appropriate.

Ethical income policy

We do not accept any gifts or payments from prospective adoptive or foster care parents, so as to retain our independence and objectivity during the assessment and placement of children with families.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Child's i Foundation for the purposes of company law) are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the income and expenditure of the group for that period. In preparing these financial statements, the trustees are required to:

- ◆ select suitable accounting policies and apply them consistently;
- ◆ observe the methods and principles in 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);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that

Trustees' report Year to 31 December 2023

the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

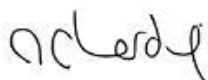
Each of the trustees confirms that:

- ◆ so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ◆ the trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the Charity on 20 October 2024. and signed on its behalf by:



.....

Madeleine Harding, Chair



.....

Debbie Clarke, Vice Chair

Independent auditor's report to the corporate trustee of Child's i Foundation

Opinion

We have audited the accounts of Child's i Foundation (the 'charitable parent company') and its subsidiary (the 'group') for the year ended 31 December 2023 which comprise the group statement of financial activities, the group and charitable parent company balance sheets, the consolidated statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the group's and of the charitable parent company's affairs as at 31 December 2023 and of the group's income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

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 trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is also the directors' report for the purposes of company law, 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 group and the charitable parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept by the charitable parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the charitable parent company financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit; or
- ◆ the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 group's and the charitable parent 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 group or the charitable parent company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;
- ◆ we focused on specific laws and regulations in both the UK and overseas, which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, data protection legislation, safeguarding principles and employment legislation;
- ◆ we considered the impact of the international nature of the group's operations on its compliance with laws and regulations;
- ◆ we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- ◆ identified laws and regulations were communicated within the audit team and the team remained

alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.
- ◆ To address the risk of fraud through management bias and override of controls, we:
- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions;
- ◆ assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- ◆ used data analytics to investigate the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ agreeing financial statement disclosures to underlying supporting documentation;
- ◆ reading the minutes of meetings of those charged with governance;
- ◆ enquiring of management as to actual and potential litigation and claims; and
- ◆ reviewing any available correspondence with HMRC and the company's legal advisors.

As part of our consideration of the above areas, we also reviewed the audit work undertaken by the auditor of the charity's subsidiary, Child's I Foundation Uganda Limited, to satisfy ourselves that comparable procedures to those undertaken on the parent charity had been undertaken. Where necessary, the above procedures were extended to cover the subsidiary.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

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

A handwritten signature in dark ink that reads "Buzzacott LLP". The signature is written in a cursive, flowing style.

Hugh Swainson (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

21 October 2024

Consolidated statement of financial activities 31 December 2023
(Including income and expenditure account)

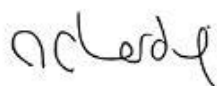
	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £
Income from:							
Donations and legacies	2	311,006	483,390	794,396	205,381	403,478	608,859
Investments		147	—	147	103	—	103
Total		311,153	483,390	794,543	205,484	403,478	608,962
Expenditure on:							
Raising funds	4	42,086	10,941	53,027	30,637	16,219	46,856
Charitable activities	5	298,946	449,600	748,546	224,515	627,896	852,411
Total		341,032	460,541	801,573	255,152	644,115	899,267
Net (expenditure)		(29,879)	22,849	(7,030)	(49,668)	(240,637)	(290,305)
Transfers between funds	17	(2,093)	2,093	—	—	—	—
Net movement in funds	3	(31,972)	24,942	(7,030)	(49,668)	(240,637)	(290,305)
Reconciliation of funds							
Total fund balances brought forward		64,825	57,472	122,297	114,493	298,109	412,602
Total fund balances carried forward		32,853	82,414	115,267	64,825	57,472	122,297

All of the activities derived from continuing operations during the above two financial periods.

Balance sheets 31 December 2023

	Notes	2023 Group £	2023 Charity £	2022 Group £	2022 Charity £
Fixed assets					
Tangible fixed assets	10	256	256	6,469	384
Current assets					
Stock	11	3,348	—	4,617	—
Debtors	12	2,282	2,216	30,655	13,667
Cash at bank and in hand		151,990	121,708	129,090	69,531
		157,620	123,924	164,362	83,198
Creditors: amounts falling due within one year	13	(42,609)	(18,317)	(48,534)	(27,616)
Net current assets		115,011	105,607	115,828	55,582
Total net assets		115,267	105,863	122,297	55,966
Funds					
Unrestricted funds	17	32,853	(2,423)	64,825	44,181
Restricted funds	17	82,414	108,286	57,472	11,785
Total funds		115,267	105,863	122,297	55,966

These accounts were approved and authorised for issue by the Board on 20 October 2024 and signed on their behalf by:



Chair - Madeleine Harding

Child's i Foundation
Company Limited by Guarantee
Registration Number: 06674427 (England and Wales)

Consolidated statement of cash flows 31 December 2023

	Note	2023 £	2022 £
Net cash flow from operating activities			
Net cash provided by (used in) operating activities	A	22,753	(172,136)
Cash flows from investing activities			
Interest receivable and similar income		147	103
Receipt on disposal of tangible fixed assets		-	338
Net cash provided by investing activities		147	441
Change in cash and cash equivalents in the year		22,900	(171,695)
Reconciliation of net cash flow to movement in net funds:			
Cash and cash equivalents at 1 January 2023		129,090	300,785
Cash and cash equivalents at 31 December 2023		151,990	129,090

A Reconciliation of net (expenditure) to net cash provided by (used in) operating activities

	2023 £	2022 £
Net (expenditure) for the year (as per the statement of financial activities)	(7,030)	(290,305)
Adjusted for:		
Interest receivable and similar income	(147)	(103)
Depreciation (note 10)	7,832	7,800
Adjustment for foreign exchange	(1,619)	(1,947)
Decrease (increase) in stocks	1,269	(15)
Decrease in debtors	28,373	97,370
(Decrease) increase in creditors	(5,925)	15,064
Net cash provided by (used in) operating activities	22,753	(172,136)

Child's i Foundation does not have any borrowings or lease obligations. Net debt consists therefore of the cash at bank and in hand.

Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

Child's i Foundation's income comes from a combination of international and UK donors, many of whom have supported our organisation for several years. Over the years our team has diligently diversified our funding streams to ensure we have a strong balance of multi-year programmatic funding and more intermittent foundation and personal donations.

To ensure our charitable group's continuity, the Trustees have examined potential events or conditions that could cast doubt on our ability to function as a going concern. This assessment covers at least one year from the financial statements' approval date and includes forecasts, projections, and an indicative pipeline of future funding opportunities for the remainder of 2024 and beyond.

During 2023 and 2024, Child's i Foundation secured several multi-year grants, including a five-year grant as part of a USAID-funded consortium. These grants, along with the support from numerous foundations over the years, will allow us to further develop and implement our three strategic priorities.

After considering a period of not less than one year from the approval of the financial statements, the Trustees have found no material uncertainties related to events or conditions that may cast doubt on the charity's ability to continue as a going concern. They firmly believe that the charity possesses sufficient resources to meet its liabilities as they fall due.

The Trustees have also thoroughly assessed the current competitive fundraising landscape, considering secured, committed, and weighted pipeline income streams and concluded they should continue to adopt the going concern basis, as presented in these financial statements.

Critical accounting judgements and estimation uncertainty

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the accounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustments in the next financial year (see assessment of going concern above).

Basis for consolidation

The consolidated (group) financial statements comprise the UK operations of the charity and its subsidiary in Uganda, in which the UK Charity is a Guarantor and exercises full control.

The results of the subsidiary company are presented in the Consolidated Statement of Financial Activities by disclosing the income and expenditure derived from its charitable activities separately from those of the Charity. A summary profit and loss account for the trading subsidiary is included in note 2.

Principal accounting policies Year to 31 December 2023

A summary of the balance sheet for the trading subsidiary is included in note 1.

The subsidiary company's assets and liabilities are consolidated in the group balance sheet on a line-by-line basis.

As permitted by section 408 of the Companies Act 2006 and the charities SORP FRS 102, no separate statement of financial activities has been presented for Child's i Foundation alone.

Income

Income is recognised when there is entitlement to the income, the amount can be measured reliably and the income is probable. The following specific policies are applied to particular categories of income:

- Donations, legacies and grants are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Gift aid recoverable is accounted for as the charity earns the right to consideration by its performance.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Gifts in kind donated for use by the charity are included when receivable and valued at the amount the charity would have had to pay to acquire them.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

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

Fundraising costs are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature to support them.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. These include governance costs which

Principal accounting policies Year to 31 December 2023

are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements. Support costs are allocated across expenditure on raising funds and charitable activities as a proportion of total expenditure incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost where their acquisition value is greater than £100 and are stated at cost net of depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value over their estimated useful lives as follows:

- | | | |
|----------------------|---|--------------------------------|
| • Motor vehicles | - | 25% straight line per annum |
| • Computer equipment | - | 33.33% straight line per annum |
| • Office equipment | - | 33.33% straight line per annum |

Debtors

Debtors are recognised at the settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Foreign exchange

Transactions in foreign currencies are recorded at the rates at the date of the transaction, and exchange fluctuations are written off at the time of payment. Assets and liabilities at the balance sheet date have been converted at the rate ruling at that date.

The results of overseas operations are translated at the average exchange rates during the period and the balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Principal accounting policies Year to 31 December 2023

Financial instruments

The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Unrestricted funds

Unrestricted general funds are funds that can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

1 Results from Child's i Foundation Uganda Limited (charitable subsidiary)

Statement of financial activities:

	Unrestricted funds £	Restricted funds £	2023 Total funds £	Unrestricted funds £	Restricted funds £	2022 Total funds £
Income and restricted gifts	182,394	406,701	589,095	74,824	521,195	596,019
Expenditure	162,379	428,693	591,072	113,822	555,898	669,720
Net movement in funds	20,015	(21,992)	(1,977)	(38,998)	(34,703)	(73,701)

Balance sheet:

	2023 Total funds £	2022 Total funds £
Fixed assets	—	6,095
Current assets	33,693	81,164
Creditors: amounts falling due before one year	(24,292)	(20,918)
Creditors: amounts falling due after one year	—	(2,975)
	9,401	63,336
Unrestricted funds	35,316	17,649
Restricted funds	(25,915)	45,687
	9,401	63,336

Child's i Foundation LTD, 1081, block 246, Kyeyitabya, Muyenga, PO BOX 72071, Kampala, Uganda

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Donations	145,008	9,854	154,862	137,164	4,912	142,076
Grants	154,812	462,035	616,847	50,000	394,708	444,708
Legacies	—	—	—	4,458	—	4,458
Revaluation (loss)/ gain and fund transfer on consolidation	(9,776)	11,501	1,724	2,591	3,858	6,449
Gift aid reclaimed	20,962	—	20,962	11,168	—	11,168
	311,006	483,390	794,396	205,381	403,478	608,859

3 Net movement in funds is stated after charging

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Auditor's remuneration:				
Group statutory auditors	12,420	10,560	12,420	10,560
Other auditors	1,072	1,993	—	—
Foreign exchange (loss) / gain	1,378	(1,947)	—	—
Depreciation on fixed assets	7,832	7,800	128	—

4 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Staff costs	7,750	10,800	18,550	14,050	5,815	19,865
Other direct cost	34,336	141	34,477	16,587	10,404	26,991
	42,086	10,941	53,027	30,637	16,219	46,856

5 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Direct costs	222,976	436,350	659,326	164,381	600,084	764,465
Support costs (see note 6)	75,971	13,249	89,220	60,134	27,812	87,946
	298,947	449,600	748,546	224,515	627,896	852,411

6 Support costs

	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Legal and professional	3,660	5,922	9,582	3,777	8,612	12,389
Audit and accounting fees	13,492	1,341	14,833	12,554	971	13,525
Insurance costs	3,781	—	3,781	7,622	1,203	8,825
Other costs	20,137	946	20,955	10,825	—	10,825
Support staff costs	27,069	5,040	32,109	17,556	17,026	34,582
Depreciation	7,832	—	7,832	7,800	—	7,800
	75,971	13,249	89,220	60,134	27,812	87,946

7 Staff costs

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Wages and salaries	339,467	439,085	123,879	159,276
Social security costs	29,912	39,615	8,255	11,545
Pension costs	3,584	4,203	3,584	4,203
	372,963	482,904	135,717	175,024

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

	Group		Charity	
	2023	2022	2023	2022
No of employees	27	35	3	5

One employee earned over £60,000 during the year, within the range of £60,000 - £69,999 (2022: none)

The total employee benefits (including pension and employer's national insurance) paid to key management personnel in the group amounted to £72,200 (2022: £69,165). Except for the trustees (who are not remunerated), key management personnel are considered to be the CEO only.

Pension Scheme

The charity operates a defined contribution scheme. Contributions are charged in the statement of financial activities as they accrue. The charge for the year was £3,584 (2022: £4,203). There were 3 (2022: 5) scheme members at the balance sheet date. £531 (2022: £774) of contributions was owed to the scheme as of that date.

8 Trustees' remuneration

No trustees received any remuneration from the charity in relation to their services during the year (2022: £nil). No trustees were reimbursed for expenses during the year (2022: £nil) with respect to travel to a trustee meeting.

9 Taxation

The company is a charity under the Finance Act 2010 (schedule 6, paragraph 1) definition. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within categories covered by the Corporation Tax Act 2010 (part 11, chapter 3) or the Taxation of Chargeable Gains Act 1992 (section 256), to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period.

10 Tangible fixed assets

Group	Office equipment £	Motor vehicles £	Computer equipment £	2023 £
At 1 January 2023	26,691	22,248	8,909	57,848
FX adjustment	—	1,619	—	1,619
At 31 December 2023	26,691	23,867	8,909	59,467
Depreciation				
At 1 January 2023	26,168	16,686	8,525	51,379
Charge for the year	523	7,181	128	7,832
At 31 December 2023	26,691	23,867	8,653	59,211
Net book value				
At 1 January 2023	523	5,562	384	6,469
At 31 December 2023	—	—	256	256
Charity				Computer equipment £
At 1 January 2023				2,534
At 31 December 2023				2,534
Depreciation				
At 1 January 2023				2,150
Charge for the year				128
At 31 December 2023				2,278
Net book value				
At 1 January 2023				384
At 31 December 2023				256

11 Stock

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Stock	3,348	4,617	—	—

12 Debtors

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Grants receivable	—	13,000	—	13,000
Prepayments and accrued income	2,282	7,778	2,216	667
Other debtors	—	9,877	—	—
	2,282	30,655	2,216	13,667

13 Creditors: amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	18,493	21,223	108	306
Other taxes and social security costs	3,999	3,515	3,999	3,514
Accruals	20,117	23,796	14,210	23,796
	42,609	48,534	18,317	27,616

14 Company Limited by Guarantee

The company is limited by guarantee, having no share capital.

15 Related party transactions

During the year, the charity received donations of £53,146 from 15 related parties. All related parties were either Trustees, staff or their family members. (2022: £47,869 from 12 related parties).

16 Operating lease commitments

At 31 December 2023 the total of the Charity's future minimum lease payments falling within one year under non-cancellable operating leases for office space was £11,201 (2022: £10,922).

17 Analysis of funds

Group	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Unrestricted funds					
General funds	64,825	311,153	(341,032)	(2,093)	32,853
Restricted funds					
Medicor Foundation	(2,677)	80,000	(12,436)	—	64,887
UBS Optimus Foundation II	(2,312)	549	(137)	—	(1,900)
Olwyn Foundation	4,477	7,580	(14,150)	2,093	—
UBS The Co-Nordic Initiative	1,152	(16,800)	—	—	(15,648)
Souter Charitable Trust	2,953	4,868	(5,092)	—	2,729
The Big Give 2020 Campaign Fund	164	(164)	—	—	—
Catholic Relief Services	—	100,760	(96,050)	—	4,710
Grand Challenges Canada	(3,396)	7,961	(4,525)	—	40
UBS Strengthening for Scale	10,659	(4,805)	(4,894)	—	960
St James Place Foundation	12,332	42,917	(24,972)	—	30,277
Didymus	—	4,537	(4,537)	—	—
Martin James Foundation	20,453	30,970	(62,664)	—	(11,241)
British Red Cross	—	30,348	(31,000)	—	(652)
Evan Cornish Foundation	1,928	6	(1,934)	—	—
Eleanor Rathbone Charitable Trust	947	4	(951)	—	—
Souter Charitable Trust - Response and Recovery	248	(27)	(221)	—	—
Segal Family Foundation	9,911	4,771	(14,682)	—	—
UBS Optimus Foundation - A Family for All Children project	—	179,920	(172,444)	—	7,476
Other Small Funds	633	9,995	(9,852)	—	776
Total restricted funds	57,472	483,390	(460,541)	2,093	82,414
Total funds	122,297	794,543	(801,573)	—	115,267

The specific purpose of the restricted funds are as follows:

Medicor Foundation: The Medicor Foundation made a 3-year grant from September 2023 toward the support of developing a community-based child protection and care system in Mpigi District including prevention, gatekeeping, alternative care and repurposing institutions.

UBS Optimus Foundation II: UBS Optimus Foundation made a grant toward the project entitled “Families, not Orphanages Phase II”, which seeks to demonstrate its child protection model in an urban division and rural district in Uganda, and sits within the Charity’s child protection activities. The negative balance in funds was due to the carry forward expenditure to be funded by a grant extension in 2024.

17 Analysis of funds (continued)

Olwyn Foundation: The Olwyn Foundation continued their support with a continuing donation in 2023 (unrestricted funds) to support salary costs of the organisation, in particular supporting the work of our communications, advocacy and fundraising teams.

UBS Co-Nordic Initiative: The Co-Nordic Initiative is a grant that commenced in January 2021 for 3 years, worth CHF 300,000. The grant funds our work in Kamengo, Mpigi District, to build a community-based child protection system in the area. The negative balance in funds was due to the carry forward expenditure which might be funded by a grant extension in 2024.

Souter Charitable Trust: The Souter Trust continued their support with a continuing donation in 2023 to contribute towards the cost of adoption services in Uganda

The Big Give Campaign Fund: The Big Give is a regular Christmas fundraising campaign, raising funds to support our community volunteers and community development networks.

Catholic Relief Services: funded a 2 year project called “Family Care for Children in Uganda” which commenced in March 2023. The goal of the project is to support Uganda’s care Reform system in Ensuring Children Thrive in safe and Nurturing families.

Grand Challenges Canada: GCC committed to an 18-month project commencing April 2021 as part of their Global Mental Health: Youth Wellbeing Champions programme. Specifically piloting mental health peer support for young people in Uganda.

UBS Strengthening for Scale: In connection with the existing grant from the UBS Optimus Foundation entitled “Families, not Orphanages Phase II” The UBS Strengthening for scale is for a 1-year period of support commencing November 2021.

St James Place Foundation: St James Place Foundation continued their support by pledging funds to contribute towards the Active Family and Community Support work in Uganda. This is for a 1-year period commencing July 2023.

Martin James Foundation: this is an extension grant for the “Demonstrating and strengthening community led alternatives to orphanages” contract which started in November 2021 and is now extended to November 2024. The negative balance in funds was due to the carry forward expenditure to be funded by the grant extension in 2024.

British Red Cross: this grant was awarded from the “UK Diasporan Humanitarian Partnership Programme grants scheme”. The small deficit is an overspend in Uganda which will be written off in the following year.

Evan Cornish Foundation: This grant was used to bridge the existing gap in integrated mental health and well-being support for youth in their communities, with a particular focus on young women who have experienced trauma or have been in the care system. By involving youth with lived experience of care and training them as mental health champions, the project provided non-judgmental peer support and established safe community spaces.

Eleanor Rathbone Charitable Trust: This was a grant towards the salaries of two social workers to train and support youth-led, peer-supported mental health groups for young people living in orphanages in Uganda who have experienced significant trauma.

Souter Charitable Trust – Response and Recovery: The Souter Trust made a donation in 2022 to contribute towards the cost of adoption services in Uganda which was carried forward to 2023.

17 Analysis of funds (continued)

Segal Family Foundation: SFF extended their support with a continuing donation (unrestricted funding) in 2023 to support peer learning on community-based child protection among fellow SFF Uganda partners working with children.

UBS Optimus Foundation – A Family for All Children: This project is named “A family for all children in Uganda, Strengthening and advocating for sustainable alternatives for children at risk and living outside parental care”. This 3 -year project started in January 2023 and will end December 2025.

2022 comparative note:

Group	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
<i>Unrestricted funds</i>					
General funds	114,493	205,484	(255,152)	—	64,825
<i>Restricted funds</i>					
Medicor Foundation	62,756	(98)	(65,335)	—	(2,677)
UBS Optimus Foundation II	26,503	77,468	(106,283)	—	(2,312)
Olwyn Foundation	13,073	50,967	(59,563)	—	4,477
UBS Optimus Covid-19 Fund	(236)	236	—	—	—
The Co-Nordic Initiative	19,631	82,988	(101,467)	—	1,152
Souter Trust - Response and Recovery	2,839	114	—	—	2,953
The Big Give 2020 Campaign Fund	—	330	(166)	—	164
Better Care Network	—	2,217	(2,217)	—	—
Foreign, Commonwealth & Development Office	89	(89)	—	—	—
Grand Challenges Canada	30,275	34,524	(68,195)	—	(3,396)
UBS Strengthening for Scale	32,389	35,624	(57,354)	—	10,659
Oak Foundation	47,593	1,496	(49,229)	—	(140)
St James Place Foundation	29,382	42,612	(59,662)	—	12,332
Martin James Foundation	25,435	46,941	(51,923)	—	20,453
The Big Give 2021 Campaign Fund	8,380	4,910	(13,290)	—	—
Evan Cornish Foundation	—	4,920	(2,992)	—	1,928
Austin Bailey	—	1,000	(995)	—	5
Eleanor Rathbone Charitable Trust	—	947	—	—	947
Souter Charitable Trust	—	5,116	(4,868)	—	248
Segal Family Foundation	—	10,487	(576)	—	9,911
Other Small Funds	—	768	—	—	768
Total restricted funds	298,109	403,478	(644,115)	—	57,472
Total funds	412,602	608,962	(899,267)	—	122,297

17 Analysis of funds (continued)

Fund balances at 31 December 2023 and 2022 are represented by:

	Unrestricted funds £	Restricted funds £	Total 2023 £
2023			
Fixed assets	256	—	256
Current assets	62,403	95,217	157,620
Current liabilities	(29,806)	(12,803)	(42,609)
Total net assets	32,853	82,414	115,267
	Unrestricted funds £	Restricted funds £	Total 2022 £
2022			
Fixed assets	384	6,085	6,469
Current assets	95,234	69,127	164,361
Current liabilities	(30,793)	(17,741)	(48,534)
Total net assets	64,825	57,472	122,297

Accounts

Companies House

Child's i Foundation

Annual Report and Financial Statements

31 December 2022

Company Limited by Guarantee
Registration Number
06674427 (England and Wales)

Charity Registration Number
1126212

Contents

Reports

Reference and administrative information	1
Chair's foreword	2
CEO'S foreword	3
Trustees' report	4
Independent auditor's report	23

Financial statements

Consolidated statement of financial activities incorporating income and expenditure account	28
Balance sheets	29
Consolidated statement of cash flows	30
Principal accounting policies	31
Notes to the financial statements	35

Reference and administrative information

Trustees	Madeleine Harding (Chair) Debbie Clarke (Vice Chair) Ade Adetosoye Victoria Bakulumpagi Joel Kibazo Beate Sørum
Chief Executive Officer	Christopher Muwanguzi
Founder	Lucy Buck
Registered address	Abbots Rift Monastery Gardens Rotherfield East Sussex TN6 3NB
Company registration number	06674427
Charity registration number	1126212
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	Charities Aid Foundation 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
Website	www.childsifoundation.org

Chair's foreword Year to 31 December 2022

2022 saw the culmination of Child's i Foundation's 5 year plan and there is much to celebrate as we reflect on the success of that strategy. Under the excellent leadership of our CEO, Christopher Muwanguzi, the team has made remarkable progress towards achieving our vision that every child in Uganda should grow up in a safe and loving family. I would like to thank Christopher and the team for their tireless commitment and dedication to our mission.

However, the untimely loss of our friend and Country Director, Susan Ajok at the end of the year was, of course, a terrible shock for our organisation and extremely difficult for everyone. I am so pleased that the team has launched a program in her memory so that her legacy will endure.

2022 was also a very tough year for fundraising as many countries recovered from the Covid pandemic into a global cost of living crisis. Many foundations have rightly taken time to reconsider their focus and many grant processes have been significantly oversubscribed and some delayed.

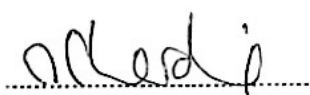
Looking ahead, I am delighted to report that our 2023 has got off to a good start and that our prospects are looking much brighter than this time last year. We feel very blessed to have had such generous support through some very difficult times and we are so grateful to all of our funders and supporters. In particular, we would like to thank UBS Optimus Foundation, Medicor Foundation, St. James's Place Foundation, Norton Rose Fulbright, Eva Ahlstrom Foundation, The Co Nordic Donors, Oak Foundation, Olwyn Foundation and Grand Challenges Canada.

Our board continued to meet on a regular basis throughout the year to navigate these tricky times and I am indebted to them all for their commitment and wisdom. We were sorry to say goodbye to the Chair of our Ugandan Board, Sheila Tumwine, who helped steward this organisation for over 10 years during a period of enormous growth and change. Work commitments meant we also lost fellow UK trustee, Caroline Lubale-Buluba, but she made a great contribution to Child's i in the short time she was with us. We are very thankful to them both.

I would like to thank Annette Kijagulwe for stepping up to Chair the Ugandan board and we are very excited to report that we welcomed Rita Mutesi, Grace Kwizera, Hon. Laura Kanushu and Dr. Doris Mutabazi to the Ugandan Board in early 2023.

In the coming year our boards in both the UK and Uganda will be strengthened to give fresh impetus, perspective and energy to the launch of our exciting new 7 year strategy. Our new strategy sets out a bold plan to scale our work across Uganda, to champion care reform across Africa and to influence the global conversation so that all children grow up in families not orphanages.

Sincerely,



Madeleine Harding

Chair

01 August 2023

2022 was a difficult year for our organisation, but despite the challenges, our team demonstrated remarkable progress towards achieving our vision of every child in Uganda growing up in a safe and loving family.

On behalf of the staff and our supporters, I would like to take a moment to pay tribute to our Country Director, Susan Ajok, who passed away in October 2022. Susan was not just a colleague; she was a friend, a mentor, and an exceptional leader whose contribution to our organisation and country will not be forgotten. Her vision and wisdom will always be a part of our work. In her memory and for her legacy, we have launched a staff well-being and development program.

We concluded the development of our 7-year scale strategy, which sets out our bold ambitions to achieve our vision through programs, partnerships, and advocacy work. This strategy will guide our priorities as we build upon the successes of the past 5 years.

Despite the challenges faced, our team remained dedicated and focused on our mission and vision. We provided essential support and services to children and families in need, including parenting and nutrition education, family strengthening, and access to healthcare and education.

As you read through this report, I hope you will be inspired by the incredible impact that Child's i Foundation has had over the past year. We are making a real and lasting difference in the lives of children and families in Uganda, and I am immensely proud of our achievements.

I want to express my heartfelt gratitude to our dedicated staff, volunteers, and supporters. Your unwavering commitment to our mission has been crucial to our success. We could not have achieved what we have without you.

Thank you for your continued support, and we look forward to working together towards Uganda and Africa where every child thrives in a safe and loving family

Sincerely,

A handwritten signature in black ink, appearing to read 'Christopher Muwanguzi', with a stylized, cursive script.

Christopher Muwanguzi

CEO

01 August 2023

VISION

Our vision is that one day, in a Uganda free of orphanages, all children will belong to and grow up in a safe and loving family.

We want to enable Uganda to fully commit as a nation to curb the spread of orphanages, repurposing the orphanages that exist and reimagining the way it cares for vulnerable children and young people.

OUR WORK

At Child's i Foundation, we are deeply committed to ensuring that every child in Uganda has the opportunity to grow up in a safe and loving family. We believe that orphanages not only fail to meet this goal but can also harm children's well-being and undermine the fabric of communities.

That's why we are working to develop sustainable alternatives to orphanages. We are creating truly social services that are run by and for communities, designed to strengthen families and support them in raising their children. We are also finding new foster and adoptive families for those who need them.

We are collaborating with communities to reimagine the whole child protection and child care system in Uganda. We seek to repurpose orphanages and rebuild services at the heart of communities, with a focus on strengthening and supporting birth, foster, and adoptive parents.

WHERE WE OPERATE

Child's i Foundation operates in Uganda, which is located in East Africa. Our approach focuses on targeting specific regions throughout Uganda, where we can implement and showcase our model. Our aim is to scale our community focused model through partnerships across the country, thereby realising our vision and mission. Currently, in collaboration with the government, we are actively engaged at the district level in Mpigi and Tororo. Additionally, we are working in the Makindye division of Kampala, the capital city of Uganda. By encompassing both rural and urban settings, we are providing a comprehensive blueprint to ensure that, eventually, no child in any district will have to spend a single night in an orphanage. Furthermore, we are collaborating with local partners in Wakiso district to strengthen the capacity of the local government in establishing high-quality alternatives to orphanages. In Masaka and Jinja, we are working through local partners to further our mission.

Our ambition extends beyond transforming the care of children solely within Uganda. We strive to lead a global movement for care reform. As a founding member of Transform Alliance Africa, a growing collective of specialised national NGOs working across Africa, we are wholeheartedly committed to this cause. Together with our friends and partners worldwide, we firmly believe that we can bring about the necessary change that will relegate orphanages to the annals of history. We will showcase the achievements we have made in Uganda to demonstrate the possibilities that lie ahead.

WHY IS THIS WORK NEEDED?

Most children who live in orphanages have at least one living parent, but poverty, disability and other pressures force families to relinquish their children to damaging institutions. By supporting families to stay together, reuniting families who have been separated by the orphanage system and building new families through fostering and adoption we are showing that there is a better way to care for children.

Extensive research conducted over the past 80 years worldwide has consistently shown the detrimental effects of institutionalisation on children. These children are deprived of the nurturing care of loving parents, which can result in long-lasting physical and psychological harm. Growing up in institutions can lead to attachment disorders, cognitive and developmental delays, and a lack of social and life skills, ultimately resulting in multiple disadvantages during adulthood. Furthermore, the long-term consequences of institutional living include a higher likelihood of disabilities, increased rates of mental health problems, involvement in criminal behaviour, and even suicide.

Uganda holds one of the highest numbers of children in institutions in East Africa, a phenomenon that saw a significant increase since the 1990s. By 2012, the number of institutions for children in the country exploded: a baseline survey conducted by the government at the time estimated 50,000 children growing up across 800 institutions. The emergence of the Covid-19 pandemic has presented an array of new challenges. Many institutions found themselves abruptly deprived of adequate support, prompting the government to intervene and provide essential provisions such as food. In this context, we have directly witnessed and provided assistance where possible to children who are hastily returned to their families from institutions, without undergoing due process or receiving ongoing monitoring. Consequently, these extremely vulnerable children are left highly susceptible to instances of abuse and neglect.

It is imperative that we address the pressing issues surrounding institutional care in Uganda and work towards implementing sustainable solutions for the well-being of these children.

ACHIEVEMENTS – 2022 REVIEW **Overall Progress made in 2022**

Strategic aim 1: Pioneer the closure of orphanages at a district level

Tororo District

We continued to collaborate with the Tororo District local government, effectively implementing transformative measures at various levels. Notably, Smile Africa Ministries and The Salvation Army's Tororo Children's Home have emerged as community hubs, providing comprehensive services to the wider community.

To bolster our outreach efforts, we successfully trained 14 new members of the Community Development Network (CDNs). These dedicated individuals joined our existing network of 344 active community volunteers (CVs) across 13 CDNs. Through our Active Family and Community Support model, we extended support to 1,126 children in 281 families, including 44 children with disabilities. This comprehensive approach ensures that families receive the necessary assistance to thrive.

Monitoring the well-being of children is a critical aspect of our work. Through our network of CVs, we diligently monitored 1,079 children (529 male, 550 female) across 270 families in Tororo. Moreover, our CDNs and CVs actively provided prevention services to a total of

4,595 children, including 81 children with disabilities, further strengthening the protective fabric of the community.

Foster care is an essential avenue for providing stable and nurturing environments for children. In this regard, we identified 39 prospective foster carers and facilitated the approval of four foster carers by the District National Panel. As a result, three children were successfully placed in foster care, ensuring their well-being and stability in the aftermath of family separation.

Recognising the unique needs of children with disabilities, we conducted training sessions for 59 parents. These informative sessions covered various aspects, including identification, management, the formation of peer support groups, and available services within the community. As a result, three peer support groups were established by the parents, providing a platform for shared experiences and invaluable support to one another.

These achievements in Tororo District signify our unwavering commitment to improving the lives of children and families, as we continue to advocate for care reform and build stronger communities.

Mpigi District

During the reporting period, we made significant progress in Mpigi District, particularly in supporting the transition of children from institutional care to community hubs. Bread from Heaven is currently being transformed into a nursery and primary school, while Peace Portal is undergoing a transition into a vocational school. In Mpigi District, we achieved the following outcomes:

1. **Transition of Children from Institutions:** We successfully supported the transition of 35 children from Peace Portal and Bread from Heaven back into family-based care. These children were safely placed with their birth families, including both biological and extended family members. Thorough assessments were conducted to ensure the safety and preparedness of the children and families for a smooth transition.
2. **Training of Community Development Network (CDN) Members:** We provided comprehensive training to 36 members of the Community Development Network, equipping them with the knowledge and skills necessary to fulfil their roles and responsibilities. The training covered topics such as the impact of institutional care, the importance of deinstitutionalisation, the benefits of alternative care, and the management of child protection cases within the community. These networks play a crucial role in preventing the separation of children from their families.
3. **Prevention of Family Separation:** Through our Active Family and Community Support model, we reached 1,292 children in 294 families, including 75 children with disabilities. Support provided included basic necessities such as food, clothing, and medical assistance, as well as educational support such as books and school fees. Additionally, economic empowerment initiatives were implemented, including income-generating activities such as food stalls, piggery projects, and agricultural inputs.
4. **Referrals and Support:** Through the efforts of the existing CDNs, we successfully prevented the separation of 8,307 children, including 75 children with disabilities, from their families. These children received direct support and were referred to relevant services to address their specific needs.
5. **Creation of Peer Support Groups:** A total of 111 parents were trained, leading to the establishment of nine peer support groups across the district. These parents received training on disability identification and management, effective parenting, and the creation of supportive groups. As part of their journey towards financial independence, the parents have initiated savings efforts.

6. **Foster Care Placements:** While the assessment of 100 foster carers in Mpigi District was completed, the approval process is pending until the district Alternative Care Panel is established in 2023. Nonetheless, we successfully placed two children who were separated from their families into foster care, ensuring their well-being and stability.

Additionally, in Masaka District, we collaborated with our partner organisation, Home Free Uganda, to implement a foster care project. Although the district Alternative Care Panel was established in the last quarter of 2022, foster carer approvals were not yet granted. Nevertheless, we identified ten new foster carers and provided training to 59 previously identified foster carers on various aspects of foster care, child protection, and child rights. Furthermore, three children (two females and one male) were successfully reintegrated from institutions in Masaka District. Additionally, 11 children who were separated from their families due to abandonment, abuse, or other circumstances were placed in foster care to prevent institutionalisation.

A peer advocacy support group, consisting of 17 members, was trained to lead advocacy efforts on behalf of foster parents in Masaka District. Furthermore, they have organised a savings group to achieve financial independence.

Overall, our work in Mpigi and Masaka Districts demonstrates our dedication to transforming the lives of children and families, and we remain committed to our mission of promoting family-based care and preventing the institutionalisation of children.

Strategic aim 2: Create the conditions to eliminate institutional care in Kampala:

Thanks to the generous support from St. James's Place Foundation, we made significant strides in Makindye Division (Kampala). We successfully established four new Community Development Networks (CDNs) with the help of 60 dedicated Community Volunteers. This collaborative effort allowed us to prevent the separation of 938 children, including 138 children with disabilities (444 male, 494 female), from their families. By working closely with the CDNs, we ensured that these children remained in safe and nurturing family environments.

In the Makindye division, our team continued to engage with 210 community volunteers across the 14 wards. Their tireless efforts focused on providing intensive Active Family Support to 1,642 children in 478 families. Additionally, we conducted refresher training for 38 CDN members, enhancing their knowledge and skills in areas such as child protection, alternative care, case management, and effective parenting.

Our commitment to empowering young individuals with lived experience in care was evident through our collaboration with St. Michael's Children's Home and the Uganda Care Leavers Network. We provided support to 117 youth who have emerged as champions and advocates for care reform within their communities and in Kampala at large. These champions play a vital role in offering psychosocial support to their peers, promoting improved well-being, and preventing situations that may lead to institutionalisation, such as poverty and early parenthood. Each champion received comprehensive training on trauma-informed approaches, enabling them to provide peer support to ten community youth, thus fostering a network of support and resilience.

Recognising the specific needs of parents with children who have disabilities, we facilitated the creation of nine peer support groups in the Makindye division. A total of 134 parents

participated in training sessions focused on disability management, effective parenting techniques, dispelling myths surrounding disabilities, and managing relationships. These peer support groups have been instrumental in providing a platform for mutual assistance and the exchange of experiences among parents, ultimately fostering a strong support system within the community.

These achievements exemplify our unwavering commitment to care reform and the well-being of children and families in Makindye division. Through collaboration, training, and the cultivation of peer support networks, we strive to create a society where every child can grow up in a loving and nurturing family environment.

Wakiso District

Our efforts to expand foster care services have yielded positive results as we continue to make strides in Wakiso District. We successfully trained seven members of the District Alternative Panel, equipping them with the knowledge and skills necessary to assess and approve foster parents. As a result, 25 foster parents were approved across the district. Our dedicated team conducted assessments and provided training to these parents, focusing on essential skills such as child protection, positive parenting, different forms of foster care, and the establishment of a peer advocacy group.

The collaboration with foster carers and the establishment of Peer Support Groups have played a pivotal role in championing family-based care and advocating for deinstitutionalisation within the communities. These parents have become vital voices in promoting the importance of family-based care. Through their efforts, we have successfully prevented the institutionalisation of 14 children who were at risk due to abandonment, abuse and neglect, the death of a parent, domestic violence, and teenage pregnancies. These children have been placed with the approved foster carers, ensuring their well-being and providing them with a nurturing and supportive environment.

Recognising the importance of building capacity among government officials, we conducted training sessions for 47 individuals, including probation and social welfare officers, community development officers, police officers, and communication officers. Among them, seven individuals were trained as members of the Alternative Care Panel, enhancing their ability to effectively evaluate and make decisions regarding alternative care arrangements.

These efforts demonstrate our commitment to strengthening foster care services and promoting family-based care as a viable alternative to institutionalisation. Through training, advocacy, and collaboration, we are working tirelessly to create a society where every child can thrive within a loving and supportive family environment.

Strategic aim 3: Build social work capacity and capability to enable the safe closure of orphanages

In 2022, we conducted training sessions aimed at enhancing knowledge and skills in the field of child protection, alternative care and deinstitutionalisation. A total of 24 institutional managers, social workers, and wardens received training, equipping them with valuable insights and strategies to facilitate successful transitions. Additionally, we provided training to 157 community volunteers, empowering them to actively contribute to the prevention of family separation.

Recognising the pivotal role of government officials in promoting foster care, we conducted training for 47 individuals, including community development officers and probation officers. The training sessions focused on foster care as an effective alternative and aimed to build the capacity of social workers and government social work officials. By strengthening their understanding and skills in alternative care, we work towards ensuring the closure of orphanages and the successful transition to family-based care.

Furthermore, the trained community volunteers played a crucial role in supporting parents, emphasising the importance of staying with their children and highlighting the adverse effects of institutional care. Through their efforts, parents of reintegrated children have accepted and embraced their responsibilities, subsequently taking charge of their children's education. Even after institutions ceased funding, these parents demonstrated resilience by finding affordable schooling options for their children.

These training initiatives have fostered a greater understanding of alternative care models and have empowered individuals to actively promote family-based care. By equipping institutional managers, social workers, wardens, government officials, and community volunteers with the necessary knowledge and skills, we continue to work towards ensuring that every child has the opportunity to grow up in a loving and nurturing family environment.

Strategic aim 4: Influence key audiences to prioritise family-based care and reduce the reliance on orphanages

Our national advocacy efforts have yielded significant progress in promoting family and community-based care approaches over institutionalisation. Here are some highlights of our engagements and partnerships:

Engaging Members of Parliament (MPs): We actively engaged Members of Parliament from the Uganda Parliamentary Forum for Children (UPFC) to garner their support in advocating for family and community-based care. To provide them with firsthand insights, we organised visits for UPFC members to institutions that have successfully repurposed and transitioned children back to their families or alternative care arrangements.

Strengthening Child Protection Systems: In collaboration with Tororo District Local Government, we facilitated a learning visit for 13 officials from Mpigi District Local Government and institution directors. The visit aimed to enhance their understanding of effective child protection systems. Participants had the opportunity to visit families,

Community Development Networks, and institutions that have successfully transformed into community hubs.

Care Reform Learning Visit: Through our partnership with Catholic Relief Services Uganda (CRS), we hosted a team from Malawi on a learning visit focused on care reform. The visiting team was particularly impressed by our approach, which includes livelihood empowerment, collaborations with government structures, NGOs, community-led child protection structures, and engagement with local churches.

Online Training Series and Guidebook: In collaboration with No Limit Generation, we developed and launched the first online training series and guidebook titled "Breaking the Cycle." This resource specifically addresses the mental well-being of children and young adults who have experienced institutional care, providing them with valuable support as care leavers.

Partnership with Ubele Initiative: We established a new partnership with the Ubele Initiative to explore the establishment of a leadership hub. This hub aims to create a safe, creative, and experiential space where youth with lived experience can develop their leadership skills, contributing to a broader advocacy movement.

Youth Well-being Champions: As part of our commitment to addressing mental health and well-being, we trained 117 youth well-being champions. These champions have been equipped to address trauma, depression, anxiety, loss, and grief among their peers. Additionally, in partnership with local government officers, we established 10 youth-led well-being committees. These committees actively promote mental health awareness and provide support for developing essential life and social skills among young people in their communities.

Through our national advocacy efforts, we are fostering systemic change and promoting the well-being of children and young adults with lived experience. By collaborating with key stakeholders and empowering youth voices, we aim to create a society where family and community-based care approaches are prioritised and institutionalisation is replaced with nurturing and supportive environments.

Strategic aim 5: Strengthen our organisation to deliver this strategy

Development of a Fundraising Plan

In preparation for resource mobilisation efforts from 2022 to 2024, a comprehensive fundraising plan has been formulated to guide our actions. The primary aim of this plan is to increase annual income from a range of sources, including bilateral and multilateral organisations, corporate partnerships, and foundations. This endeavour aligns with the objectives outlined in Child's i strategic plan, with the ultimate goal of meeting the set targets.

The plan emphasises the importance of establishing and nurturing partnerships with both existing and prospective donors. Additionally, it focuses on fortifying our grants management systems to ensure effective project implementation. Furthermore, a key aspect of the strategy involves enhancing Child's i profile and visibility among relevant stakeholders in the sector.

Within the plan, potential priority donors have been identified, and a funding forecast has been prepared to provide clarity and direction. Our dedicated fundraising team has actively

pursued funding opportunities and diligently submitted proposals to various funders. Notably, esteemed organisations such as the Segal Family Foundation, Wise Philanthropy, and Catholic Relief Services have conducted assessments, underscoring our commitment to transparency and accountability.

By executing this comprehensive fundraising plan, we aim to secure the necessary resources to support Child's i initiatives, enabling us to make a significant and positive impact on the lives of those we serve.

Staff Capacity Development

Throughout the year, we organised two quarterly reflection meetings with our team to assess performance, well-being, and share learnings. These meetings were crucial in fostering a shared understanding and consensus on the way forward as a cohesive team. Additionally, as previously agreed, we held an end-of-year team event to maintain staff engagement and reflect on the challenges faced during the year, particularly the loss of our Country Director, Ms. Susan Ajok.

Staff Engagement during the Covid and Ebola Pandemic

The repercussions of the ongoing Covid-19 pandemic persisted, impacting communities significantly, with livelihoods being lost and an increase in the cost of living. Additionally, the outbreak of Ebola in certain central regions and restrictions in two districts posed additional challenges. To ensure the safety of our staff, we strictly adhered to the standard operating procedures outlined by the government and health authorities.

Monitoring, Evaluation, Accountability, and Learning (MEAL)

In 2022, our team actively supported program monitoring, evaluation, accountability, and learning efforts. This included tracking case management and safeguarding activities. However, the development of the MEAL system was temporarily put on hold due to changing trends and its limitations in capturing all aspects of programming and producing high-quality reports. We recognize the need for continuous learning and improvement in developing a system that truly represents our impact.

Each quarter, the MEAL team led program performance reviews with program staff, identifying gaps, celebrating achievements, sharing key learnings, and implementing necessary strategies for improvement. The team also conducted data quality assessments, service quality assessments, and field spot checks to ensure systematic changes across programs through on-site visits, enabling us to monitor our work's impact within the community and share this internally and with partners.

End of Program Evaluation

With the valuable technical support of an external consultant, we conducted an evaluation of the Families Not Orphanages program. This project aimed to demonstrate the positive outcomes of supporting children to thrive in families through a division and district-level child protection and care system. Furthermore, we sought to strengthen national-level political will for care reform and redirect private and government funding towards sustainable change and better outcomes for children. The evaluation assessed and

documented project achievements and impact while capturing valuable lessons learned to inform our current programming and policy debates on childcare system reform.

Future Plans – 2023

Looking ahead to 2023, we recognise that it marks the final year of our current strategy. As we transition into the next phase, our team has begun strategising the Monitoring, Evaluation, Accountability, and Learning (MEAL) Framework. This framework will delve into the details of the tested models that have proven successful and are ready for scaling. Our primary focus will be on creating a comprehensive operational plan, incorporating Specific, Measurable, Achievable, Relevant, and Time-bound (SMART) indicators. This plan will serve as a guide for implementation, reporting, and ultimately measuring outcomes and impact.

Central to our planning process is the adoption of a MEAL system that aligns with contemporary reporting practices and trends. We aim to ensure that our reports remain relevant and accurately reflect the impact of our work. This entails aligning our MEAL system with the strategies and priorities of the government and our valued partners. By doing so, we will effectively demonstrate our organisation's impact and contribute to broader goals in the sector.

As we move forward into 2023, we are committed to implementing a robust MEAL Framework that encompasses the lessons learned from our current strategy while addressing emerging trends and requirements. By creating a comprehensive operational plan and adopting an effective MEAL system, we will be well-positioned to drive meaningful change and demonstrate the true value of our efforts.

Strategy review and development

To ensure a robust and comprehensive strategic direction, we engaged the expertise of an external consultant to review our current strategy and guide the development of a new strategic plan. This process involved active participation from key staff members, as well as government and non-government partners, through consultative meetings and key informant interviews.

The consultants were provided with a timeline of two months to thoroughly analyse the organisation's operations and formulate the new strategy.

Following their analysis and collaborative efforts, the proposed strategy, named 'Family,' was aligned with the Sustainable Development Goals (SDGs) and focused on three key strategic aims.

The first aim is to consolidate and champion good practices. This involves strengthening our work in the areas where we operate, establishing them as learning hubs, and documenting successful models. We aim to share our learnings and experiences across Africa, serving as a resource for others in the sector.

The second aim is to scale up through partnership and collaboration. We will identify changemakers within Uganda and provide them with the necessary support to implement good practices. By forming strategic coalitions, we can amplify the collective impact of our

work. Additionally, we will actively promote and support foster care and adoption as viable alternatives to institutionalisation.

The third aim is to mobilise a mass movement for care reform by amplifying authentic African voices. This involves highlighting the voices and experiences of individuals who have lived through the care system. By sharing their stories, we aim to raise awareness and create a platform for change. Furthermore, we will identify and collaborate with allies who have the potential to influence and drive reform in the care sector.

Through this comprehensive strategic plan, we are committed to consolidating our achievements, scaling up our impact through collaboration, and mobilising a mass movement for care reform. By leveraging the expertise of stakeholders and focusing on these strategic aims, we are poised to make significant progress in our mission to provide better care for vulnerable children and promote family-based solutions.

Risk Assessment

Child's i Foundation's Risk Register is updated monthly and reported quarterly (or more regularly as required) to both the UK and Uganda Boards. The trustees have assessed the risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The top risks the organisation faces remain as follows:

Risk	Risk Management/Mitigation
Financial Performance & Sustainability Reductions in funding could undermine the organisation's ability to fully fund its work and meet the needs of its beneficiaries. Pressure on unrestricted reserves poses a risk to the charity's going concern status.	The charity regularly produces 12-month forecasts to monitor its financial position and identify funding gaps. It conducts scenario planning to ensure it can plan for and react to fluctuations in funding and unexpected costs. Financial risks are included on the risk register and appropriate mitigations are put in place. The charity is actively seeking to diversify its income sources and build new relationships and collaborations to grow its income streams. At the same time, there has been a drive to seek cost efficiencies wherever possible. Worldwide events such as the economic climate and the war in Ukraine continue to affect our fundraising efforts.
Safeguarding Children & Young People Inadequate or ineffective safeguarding policy or practice can lead to, or contribute to, serious injury or harm to a child or young person. This is the biggest	The charity has a child protection policy that is at the heart of its operations. All staff and trustees undergo DBS and criminal background checks in the UK and Uganda. Weekly and monthly safeguarding meetings are held, and all children under our care are carefully tracked and monitored through a case management system. Concerns are reported and escalated, guided by the Safeguarding policy. All partners are required to share their safeguarding

operational risk facing Child's i Foundation. Child's i Foundation, by the nature of its work, interacts with extremely vulnerable children and young people, often facing complex challenges. As such, there is a level of inherent risk in this work.	practice and to adhere to our Safeguarding policy. In Uganda, the organisation employs a Safeguarding and Quality Assurance Lead who takes primary responsibility for safeguarding, however this is a core responsibility of all staff across the organisation.
Staff Turnover High staff turnover leading to low employee morale, increased workloads, and increased responsibilities for remaining employees.	Staff retention continues to be a priority. Turnover has been experienced in both Uganda and the UK. Staff transitions have been positive and have gone well in most cases. However, we have reviewed what we can do to increase retention. We will be providing an increase to address the cost of living crisis and reviewing all staff salaries to make them more competitive. We will also be introducing a staff well-being program that will include team days, counselling, care days, additional training, opportunities for growth, etc. Where staff leave, we are also offering development opportunities and have started to review progression pathways for our staff. The organisational structure is under regular review to ensure maximum staffing efficiencies and that it remains aligned with the available resources.

FINANCIAL REVIEW

Child's i Foundation opened the year with funds of £412,602 (2021: £376,038) of which £298,109 (2021: £242,154) related to unspent restricted funds from the previous year. Unrestricted funds opened with £114,493 (2021: £133,884).

Income

During the year, Child's i Foundation recognised income of £608,962 (2021: £957,297). This income was realised thanks to the support of several trusts and foundations. These include UBS Optimus Foundation, Medicor Foundation, Olwyn Foundation, St James Place Foundation, the Co-Nordic Initiative, Martin James' Foundation, Oak Foundation, Norton Rose Fulbright Foundation, Grand Challenges Canada and Segal Family Foundation. Thanks also goes to our fantastic community of individual and regular givers. 34% (2021: 25%) of income is unrestricted.

Expenditure

During 2022, costs amounted to £899,267 (2021: £920,733), of which 95% (2021: 93%) was on our social purpose activities with the balance of 5% (2021: 7%) on fundraising costs.

Movement in funds

The net deficit on all funds for the year was £290,305 (2021: surplus of £36,564), being an unrestricted net deficit of £49,668 (2021: £19,391) and a restricted net deficit of £240,637 (2021: £55,955).

Financial position

Child's i Foundation closed the year with total reserves of £122,297 (2021: £412,602), of which £57,472 (2021: £298,109) was restricted, and £64,825 (2021: £114,493) was unrestricted. The net assets of those funds are represented by fixed assets of £6,469 (2021: £12,660), cash and bank balances of £129,090 (2021: £300,785) and receivables and stock of £35,272 (2021: £132,627) less liabilities of £48,534 (2021: £33,470).

Reserves

The organisation's reserves policy is to aim to hold a minimum of 3 months' worth of unrestricted expenditure in general free reserves, meaning unrestricted funds excluding those tied up in fixed assets. The purpose of holding such reserves is to provide buffer funding in the event of a temporary fall in income, and to cover the costs of orderly, child-safe closure if necessary. The general free reserves as at 31 December 2022 were £64,825 (2021: £114,493) and average monthly expenditure from unrestricted funds during the year was £21,263 (2021: £21,482), implying that the organisation held approximately 3 months' worth of expenditure in general reserves (2021: 5.3 months). Although the reserves are above the minimum set by the policy, the trustees are keen to maintain reserves at a higher level currently given the uncertainty in the funding environment.

Our unrestricted reserves were lower than anticipated at 2022 year-end due to funding conversations spilling over into the new year and delays in funding receipts. We are pleased to report that our position has strengthened significantly post year-end and would like to thank all our donors and supporters.

Going Concern

Child's i Foundation's income primarily comes from international donors, some of whom have supported our organisation for several years. Despite the intermittent nature of this funding, our team has diligently diversified our funding streams to ensure more security for our ongoing funding pipeline.

In 2023, we will launch our new 7-year scale strategy, aiming to achieve our vision through programmes, partnerships, and advocacy work. Funding for this strategy revolves around developing and supporting our 3 strategic priorities while remaining flexible in expenditure based on securing new funding sources.

The Trustees have thoroughly assessed the current competitive fundraising landscape, considering secured, committed, and weighted pipeline income streams. They are confident in adopting the going concern basis, as presented in these financial statements.

To ensure our charitable group's continuity, the Trustees have examined potential events or conditions that could cast doubt on our ability to function as a going concern. This assessment covers at least one year from the financial statements' approval date and

includes forecasts, projections, and an indicative pipeline of future funding opportunities for 2023 and beyond.

While global events pose challenges, the Trustees have concluded that income is mainly secured for at least twelve months from the authorisation date of the financial statements. The charity actively seeks to diversify income sources and build new relationships to mitigate any potential loss of funding beyond the current arrangements.

To further support our approach, we have developed a strategy covering 2023 to 2030, outlining medium-term delivery plans and programs with suitable funding and partner collaborations. This strategy relies on an initial three-year funding plan to provide stability and realistic delivery timescales for achieving Child's i Foundation's objectives.

After considering a period of not less than one year from the approval of the financial statements, the trustees have found no material uncertainties related to events or conditions that may cast doubt on the charity's ability to continue as a going concern. They firmly believe that the charity possesses sufficient resources to meet its liabilities as they fall due.

ACKNOWLEDGEMENTS

Funders

We would like to thank everyone who supported the work of Child's i Foundation this year. We are thankful to those who have made donations, taken on virtual challenge events, or volunteered their time in support of our work.

Trusts and Foundations have continued to support our work generously. In particular, we would like to highlight the support of:

UBS Optimus Foundation
Medicor Foundation
Oak Foundation
St James' Place Charitable Foundation
Co-Nordic Initiative
Martin James Foundation
Tony & Sheelagh Williams Foundation
Olwyn Foundation
Chalk Cliff Trust
Didymus Foundation
Coles-Medlock Foundation
David Bliss
The Dove Trust
Travers Smith Foundation
Oakdale Trust
Austin Bailey Foundation
Evan Cornish Foundation
Eleanor Rathbone Charitable Trust
Souter Charitable Trust
Nick Jenkins Foundation
Grand Challenges Canada

Our corporate partners have gone above and beyond as always, and we thank:

Norton Rose Fulbright
Blue Sky Fostering
New Clarke Ventures
Texcel Developments
TruRating
PDN Partnership

We have also been supported by the following individuals who have made valuable personal donations:

Simon and Fiona Lockyer
Martha Bean
Madeleine Harding
Philip Williams
Alastair Bruce and
Giles Hunt.

Volunteers

Child's i Foundation has enjoyed the services of many volunteers who have worked incredibly hard to support our communications and fundraising team in both the UK and Uganda. The trustees wish to thank all our supporters who have given so freely of their time.

Relationships with other organisations

The trustees wish to express gratitude to the following organisations for their continued support through 2022.

- **Chances Charity** (Tororo district, Education NGO).
- **District Level Governments (DLG)** of Tororo, Masaka, Mpigi and Mukono.
- **Hope and Homes for Children** are Child's i's technical partners who are supporting the implementation of our 5-year strategy.
- **Help Uganda Trust** are the funders of the St Michael's Child Care institution.
- **Inclusion Support Uganda** support us to deliver inclusive provision for families with children with disabilities
- **Kampala Catholic Archdiocese** are the founders, caretakers and managers of the St Michael's Child Care institution.
- **Kampala Capital City Authority** is the local authority body that governs the City of Kampala.
- **Light of the World** (Disability NGO).
- **Makerere University Research** partners, who also carried out the Knowledge Attitude and Practices study.
- **The Ministry of Gender, Labour and Social Development (MoGLSD)** is the line ministry in Uganda responsible for children and youth.
- **Norton Rose Fulbright** provides office space for our team meetings (outside of lockdown).
- **Reed Smith** provides office space and printing facilities for fundraising and communications materials.
- **Retrak** (Makindye Division, NGO).
- **Home Free** (NGO) partner delivering family based care in greater Masaka.
- **Transform Alliance Africa** is a regional partner supporting implementers across the continent to share know-how on child protection and system reform.
- **Walk in Love** (Makindye division, ECD NGO).

STRUCTURE, GOVERNANCE & MANAGEMENT

Child's i Foundation is a UK registered charity organised as a company limited by guarantee. The constitution of the company is set out in its Memorandum and Articles of Association of Child's i Foundation. As a charity, application of its income is limited to the promotion of its objects. Child's i Foundation operates in Uganda through Child's i Foundation Limited, a registered company limited by guarantee (reg. no 80020001223018). This company is registered as an International NGO in Uganda (registration no 4780 and permit no 6335). Activities in Uganda are undertaken by this company, in which Child's i Foundation is a guarantor. In order to provide the best overview of the operations of the charity these financial statements consolidate the results of the Ugandan and UK entities.

The articles of Association set out the charitable purposes for public benefit in the following terms:

"the relief of financial hardship and sickness, the advancement of education and the preservation of good health among children and young people, particularly but not exclusively, orphaned, abandoned and/or disabled children and young people, in such ways that the trustees shall determine, including but not limited to the provision of services and facilities for their care, education and health."

Directors and Trustees

The trustees constitute directors of the charitable company for the purposes of the Companies Act 2006 and trustees of the charity for the purposes of the Charities Act 2011. Details of the trustees during the year are set out below.

Trustees	Appointed/resigned
Madeleine Harding (Chair)	
Ade Adetosoye	
Victoria Bakulumpagi	
Debbie Clarke	
Joel Kibazo	
Caroline Lubale-Buluba	Resigned 18 November 2022
Beate Sørum	

Recruitment, Appointment and Induction of Trustees

The minimum number of trustees is three with no maximum. Potential new trustees are identified by the board for the particular skills, knowledge or experience they can bring to enhance the board's skill set.

The induction of new trustees involves interviews and attendance at one or more meetings as an observer prior to co-option, provision of recent minutes, financial reports and other relevant materials. All new trustees are required to read and familiarise themselves with all relevant company procedures and policies prior to being registered as a director with Companies House and the Charity Commission.

Organisational Structure and Decision Making

The trustees meet at least four times a year (in person and by video conference), for board meetings, when they consider the strategic direction, financial performance and governance of Child's i Foundation. In addition, during the year, the trustees meet (in person and by video conference), to keep updated, to assess risk and advise the executive team on the

delivery of the strategy and operational plans. The charity is managed on a day-to-day basis by our Chief Executive Officer based in the UK who is responsible to the Board. The trustees and CEO represent the charity's key management personnel who have authority and responsibility for planning, directing and controlling the activities of the charity. Throughout 2022, the CEO, Christopher Muwanguzi, was supported by a team of skilled staff in the UK and Uganda.

Public benefit

The aims and benefits of Child's i Foundation are contained within the main body of this report. We have considered the key principles of the Charity Commission's general guidance about public benefit and have concluded that Child's i Foundation meets all the requirements.

Remuneration

The pay of the CEO is set by the Board of Trustees, as represented by the Chair. The CEO sets the pay for other staff members in the UK. Staff pay bands are set with regards to salaries for similar positions in similarly situated organisations. Pay for all staff is reviewed annually, alongside performance appraisals and the overall performance of the organisation.

Equality, Diversity and Inclusion

Child's i Foundation is committed to equal opportunities for all. The Child's i 'Equal Opportunities Policy (EOP)' is to ensure no staff members, partner agencies, service users and volunteers receive less favourable treatment on the grounds of religious belief, political opinion, race (including colour, nationality or ethnic origin), disability, gender, marital status, sexual orientation, having or not having dependents, pregnancy or age.

Fundraising statement

Child's i Foundation's vision is to see every child in Uganda grow up in a loving family. We fundraise so that we can provide the services that deliver our charitable objectives.

We have regard to the guidance provided by the Fundraising Regulator, and we actively support the Code of Fundraising Practice. We promise to be open, honest, clear, respectful, fair, reasonable and accountable. All Child's i Foundation staff and volunteers (including the Board of Trustees) have a responsibility to be aware and have a thorough understanding of fundraising best practice.

Child's i Foundation respects the rights of its supporters to clear, truthful information about our work, how donations and other income are spent, and how we manage donors' information responsibly.

The individuals that we mail are our supporters with whom we already have a relationship, and who have given their consent to be contacted by us. We never buy in any data lists for fundraising and we do not sell or share supporter details with any other individuals or organisations.

We do not employ professional fundraising agencies with regard to any aspects of our fundraising activities. All of our activities are planned and delivered in house by our Relationships Manager, who builds relationships with our supporters.

Our policies and procedures are compliant with best practice as set out by the Institute of Fundraising, with the best interests of the charity's donors. We never pressure anyone to make a donation and take particular care to avoid asking vulnerable people for donations.

We will not solicit or accept donations from companies or individuals who participate in activities which could cause detriment to the charity's reputation or work.

The charity received no complaints regarding its fundraising activities in the last twelve months. Complaints are taken very seriously and will be investigated, with disciplinary action being taken where appropriate.

Ethical income policy

We do not accept any gifts or payments from prospective adoptive or foster care parents, so as to retain our independence and objectivity during the assessment and placement of children with families.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Child's i Foundation for the purposes of company law) are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the income and expenditure of the group for that period. In preparing these financial statements, the trustees are required to:

- ◆ select suitable accounting policies and apply them consistently;
- ◆ observe the methods and principles in 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);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees confirms that:

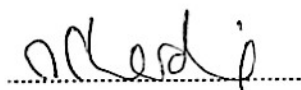
Trustees' report Year to 31 December 2022

- ♦ so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware: and
- ♦ the trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

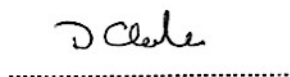
This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the Charity on 01 August 2023
and signed on its behalf by:



Madeleine Harding, Chair



Debbie Clarke, Vice Chair

Independent auditor's report to the corporate trustee of Child's i Foundation

Opinion

We have audited the accounts of Child's i Foundation (the 'charitable parent company') and its subsidiary (the 'group') for the year ended 31 December 2022 which comprise the group statement of financial activities, the group and charitable parent company balance sheets, the consolidated statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the group's and of the charitable parent company's affairs as at 31 December 2022 and of the group's income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 group and charitable parent 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 auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

Other information (continued)

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

We have nothing to report in this regard.

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 trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is also the directors' report for the purposes of company law, 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 group and the charitable parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept by the charitable parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the charitable parent company financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit[; or
- ◆ the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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.

Responsibilities of trustees (continued)

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

Auditor's responsibilities for the audit of the financial statements

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

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;
- ◆ we focused on specific laws and regulations in both the UK and overseas, which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, data protection legislation, anti-bribery, employment, safeguarding principles, health and safety legislation;
- ◆ we considered the impact of the international nature of the group's operations on its compliance with laws and regulations;
- ◆ we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- ◆ identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

Auditor's responsibilities for the audit of the financial statements (continued)

How the audit was considered capable of detecting irregularities including fraud (continued)

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.
- ◆ To address the risk of fraud through management bias and override of controls, we:
- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions;
- ◆ assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- ◆ used data analytics to investigate the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ agreeing financial statement disclosures to underlying supporting documentation;
- ◆ reading the minutes of meetings of those charged with governance;
- ◆ enquiring of management as to actual and potential litigation and claims; and
- ◆ reviewing any available correspondence with HMRC and the company's legal advisors.

As part of our consideration of the above areas, we also reviewed the audit work undertaken by the auditor of the charity's subsidiary, Child's I Foundation Uganda Limited, to satisfy ourselves that comparable procedures to those undertaken on the parent charity had been undertaken. Where necessary, the above procedures were extended to cover the subsidiary.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Auditor's responsibilities for the audit of the financial statements (continued)

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

Use of our report

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

A handwritten signature in black ink that reads "Buzzacott LLP". The signature is written in a cursive, flowing style.

Hugh Swainson (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

01 August 2023

Consolidated statement of financial activities 31 December 2022
(Including income and expenditure account)

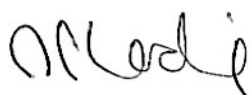
	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £
Income from:							
Donations and legacies	2	205,381	403,478	608,859	241,407	715,888	957,295
Investments		103	—	103	—	2	2
Total		205,484	403,478	608,962	241,407	715,890	957,297
Expenditure on:							
Raising funds	4	30,637	16,219	46,856	37,043	26,452	63,495
Charitable activities	5	224,515	627,896	852,411	220,751	636,487	857,238
Total		255,152	644,115	899,267	257,794	662,939	920,733
Net (expenditure) income		(49,668)	(240,637)	(290,305)	(16,387)	52,951	36,564
Transfers between funds	17	—	—	—	(3,004)	3,004	—
Net movement in funds	3	(48,668)	(240,637)	(290,305)	(19,391)	55,955	36,564
Reconciliation of funds							
Total fund balances brought forward		114,493	298,109	412,602	133,884	242,154	376,038
Total fund balances carried forward		64,825	57,472	122,297	114,493	298,109	412,602

All of the activities derived from continuing operations during the above two financial periods.

Balance sheets 31 December 2022

	Notes	2022 Group £	2022 Charity £	2021 Group £	2021 Charity £
Fixed assets					
Tangible fixed assets	10	6,469	384	12,660	—
Current assets					
Stock	11	4,617	—	4,602	—
Debtors	12	30,655	13,667	128,025	123,403
Cash at bank and in hand		129,090	69,531	300,785	167,422
		<u>164,362</u>	<u>83,198</u>	<u>433,412</u>	<u>290,825</u>
Creditors: amounts falling due within one year	13	<u>(48,534)</u>	<u>(27,616)</u>	<u>(33,470)</u>	<u>(17,737)</u>
Net current assets		<u>115,828</u>	<u>55,582</u>	<u>399,942</u>	<u>273,088</u>
Total net assets		<u>122,297</u>	<u>55,966</u>	<u>412,602</u>	<u>273,088</u>
Funds					
Unrestricted funds	17	64,825	44,181	114,493	52,246
Restricted funds	17	57,472	11,785	298,109	220,842
Total funds		<u>122,297</u>	<u>55,966</u>	<u>412,602</u>	<u>273,088</u>

These accounts were approved and authorised for issue by the Board on 01 August 2023 and signed on their behalf by:



Chair, Madeleine Harding

Child's i Foundation
Company Limited by Guarantee
Registration Number: 06674427 (England and Wales)

Consolidated statement of cash flows 31 December 2022

	Note	2022 £	2021 £
Net cash flow from operating activities			
Net cash (used in) operating activities	A	(172,136)	(12,256)
Cash flows from investing activities			
Interest receivable and similar income		103	2
Receipt on disposal of tangible fixed assets		338	—
Net cash provided by investing activities		441	2
Change in cash and cash equivalents in the year		(171,695)	(12,254)
Reconciliation of net cash flow to movement in net funds:			
Cash and cash equivalents at 1 January 2022		300,785	313,039
Cash and cash equivalents at 31 December 2022		129,090	300,785
A Reconciliation of net (expenditure) income to net cash used in operating activities			
		2022 £	2021 £
Net (expenditure) income for the year (as per the statement of financial activities)		(290,305)	36,564
Adjusted for:			
Interest receivable and similar income		(103)	(2)
Depreciation (note 10)		7,800	7,555
Adjustment for foreign exchange		(1,947)	841
(Increase) in stocks		(15)	(176)
Decrease (increase) in debtors		97,370	(46,449)
Increase (decrease) in creditors		15,064	(10,589)
Net cash (used in) operating activities		(172,136)	(12,256)

Child's i Foundation does not have any borrowings or lease obligations. Net debt consists therefore of the cash at bank and in hand.

Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable group to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular, the Trustees have considered the charitable group's forecasts and projections and have taken account of pressures on income which has included the preparation of an indicative pipeline of future funding opportunities for 2023 and beyond.

The Trustees have considered the impact of global events on the funding environment, as noted in the risk assessment section of the Trustees' report, and have concluded that whilst there may be challenges maintaining and improving current funding levels, income is mainly secured for a period of at least twelve months from when the financial statements are authorised for issue. The charity is actively seeking to diversify income sources and build new relationships and income streams to mitigate any future loss of funding beyond the end of the current arrangements.

As part of this new approach, a strategy has been developed to cover the period 2023 to 2030. The aim of this is to set out the medium term delivery strategy and programs for which suitable funding and partner collaborations can be established. This strategy is underpinned by an initial three year funding strategy to provide the future stability, direction and realistic delivery timescales for the objectives of Child's i Foundation to be achieved.

Having considered a period of not less than one year from the approval of the financial statements, the trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Critical accounting judgements and estimation uncertainty

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the accounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustments in the next financial year (see assessment of going concern above).

Basis for consolidation

The consolidated (group) financial statements comprise the UK operations of the charity and its subsidiary in Uganda, in which the UK Charity is a Guarantor and exercises full control.

The results of the subsidiary company are presented in the Consolidated Statement of Financial Activities by disclosing the income and expenditure derived from its charitable activities separately from those of the Charity. A summary profit and loss account for the trading subsidiary is included in note 2. A summary of the balance sheet for the trading subsidiary is included in note 1.

The subsidiary company's assets and liabilities are consolidated in the group balance sheet on a line-by-line basis.

Income

Income is recognised when there is entitlement to the income, the amount can be measured reliably and the income is probable. The following specific policies are applied to particular categories of income:

- Donations, legacies and grants are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Gift aid recoverable is accounted for as the charity earns the right to consideration by its performance.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Gifts in kind donated for use by the charity are included when receivable and valued at the amount the charity would have had to pay to acquire them.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

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

Fundraising costs are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature to support them.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure (continued)

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. These include governance costs which are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements. Support costs are allocated across expenditure on raising funds and charitable activities as a proportion of total expenditure incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost where their acquisition value is greater than £100 and are stated at cost net of depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value over their estimated useful lives as follows:

- | | | |
|----------------------|---|--------------------------------|
| • Motor vehicles | - | 25% straight line per annum |
| • Computer equipment | - | 33.33% straight line per annum |
| • Office equipment | - | 33.33% straight line per annum |

Debtors

Debtors are recognised at the settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Foreign exchange

Transactions in foreign currencies are recorded at the rates at the date of the transaction, and exchange fluctuations are written off at the time of payment. Assets and liabilities at the balance sheet date have been converted at the rate ruling at that date.

The results of overseas operations are translated at the average exchange rates during the period and the balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Principal accounting policies Year to 31 December 2022

Financial instruments

The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Unrestricted funds

Unrestricted general funds are funds that can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Individual statement of financial activities

As permitted by section 408 of the Companies Act 2006 and the charities SORP FRS 102, no separate statement of financial activities has been presented for Child's i Foundation alone.

1 Results from Child's i Foundation Uganda Limited (charitable subsidiary)

Statement of financial activities:

	Unrestricted funds £	Restricted funds £	2022 Total funds £	Unrestricted funds £	Restricted funds £	2021 Total funds £
Income and restricted gifts	74,824	521,195	596,019	108,335	640,307	748,642
Expenditure	113,822	555,898	669,720	124,132	527,631	651,763
Net movement in funds	(38,998)	(34,703)	(73,701)	(15,797)	112,676	96,879

Balance sheet:

	2022 Total funds £	2021 Total funds £
Fixed assets	6,095	12,660
Current assets	81,164	142,587
Creditors: amounts falling due before one year	(20,918)	(15,733)
Creditors: amounts falling due after one year	(2,975)	(7,716)
	63,336	131,798
Unrestricted funds	17,649	54,531
Restricted funds	45,687	77,267
	63,336	131,798

Child's i Foundation LTD, 1081, block 246, Kyeyitabya, Muyenga, PO BOX 72071, Kampala, Uganda

a) Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Donations	137,164	4,912	142,076	185,382	11,853	197,235
Grants	50,000	394,708	444,708	—	704,282	704,282
Legacies	4,458	—	4,458	15,017	—	15,017
Revaluation gain (loss) on consolidation	2,591	3,858	6,449	4,459	(247)	4,212
Gift aid reclaimed	11,168	—	11,168	23,333	—	23,333
Coronavirus job retention scheme	—	—	—	13,216	—	13,216
	205,381	403,478	608,859	241,407	715,888	957,295

b) Interest and Investment Income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Bank interest	103	—	103	—	2	2

2 Net movement in funds is stated after charging

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Auditor's remuneration:				
. Group statutory auditors	10,560	9,600	10,560	9,600
. Other auditors	1,993	2,113	—	—
Foreign exchange (loss) / gain	(1,947)	(841)	—	—
Depreciation on fixed assets	7,800	7,552	—	217

3 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Staff costs	14,050	5,815	19,865	35,006	19,553	54,559
Other direct cost	16,587	10,404	26,991	2,037	6,899	8,936
	30,637	16,219	46,856	37,043	26,452	63,495

4 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Direct costs	164,381	600,084	764,465	164,500	614,389	778,889
Support costs (see note 6)	60,134	27,812	87,946	56,251	22,098	78,349
	224,515	627,896	852,411	220,751	636,487	857,238

5 Support costs

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Legal and professional	3,777	8,612	12,389	6,087	2,790	8,877
Audit and accounting fees	12,553	971	13,525	11,713	53	11,766
Insurance costs	7,622	1,203	8,825	7,511	917	8,428
Other costs	10,825	—	10,825	3,294	614	3,908
Support staff costs	17,557	17,026	34,582	20,091	17,724	37,815
Depreciation	7,800	—	7,800	7,555	—	7,555
	60,134	27,812	87,946	56,251	22,098	78,349

6 Staff costs

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Wages and salaries	439,085	468,021	159,276	192,092
Social security costs	39,615	44,207	11,545	16,474
Pension costs	4,203	5,991	4,203	5,991
	482,904	518,219	175,024	214,557

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

	Group		Charity	
	2022	2021	2022	2021
No of employees	35	38	5	5

No employees earned over £60,000 during the current or prior years.

The total employee benefits (including pension and employer's national insurance) paid to key management personnel in the group amounted to £69,165 (2021: £66,153). Except for the trustees (who are not remunerated), key management personnel are considered to be the CEO only.

Pension Scheme

The charity operates a defined contribution scheme. Contributions are charged in the statement of financial activities as they accrue. The charge for the year was £4,203 (2021: £5,991). There were 5 (2021: 5) scheme members at the balance sheet date. £774 (2021: £908) of contributions was owed to the scheme as of that date.

7 Trustees' remuneration

No trustees received any remuneration from the charity in relation to their services during the year (2021: £nil). No trustees were reimbursed for expenses during the year (2021: £nil) with respect to travel to a trustee meeting.

8 Taxation

The company is a charity under the Finance Act 2010 (schedule 6, paragraph 1) definition. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within categories covered by the Corporation Tax Act 2010 (part 11, chapter 3) or the Taxation of Chargeable Gains Act 1992 (section 256), to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period.

9 Tangible fixed assets

Group	Office equipment £	Motor vehicles £	Computer equipment £	2022 £
At 1 January 2022	24,972	21,393	9,698	56,063
FEX adjustment	998	855	245	2,098
Additions in year	721	—	384	1,105
Disposals in year	—	—	(1,418)	(1,418)
At 31 December 2022	26,691	22,248	8,909	57,848
Depreciation				
At 1 January 2022	24,972	8,732	9,698	43,402
Charge for the year	198	7,602	—	7,800
FEX adjustment	998	352	245	1,595
Eliminated on disposal	—	—	(1,418)	(1,418)
At 31 December 2022	26,168	16,686	8,525	51,379
Net book value				
At 1 January 2022	—	12,660	—	12,660
At 31 December 2022	523	5,562	384	6,469
Charity				Computer equipment £
At 1 January 2022				3,568
Additions				384
Disposals in year				(1,418)
At 31 December 2022				2,534
Depreciation				
At 1 January 2022				3,568
Eliminated on disposal				(1,418)
At 31 December 2022				2,150
Net book value				
At 1 January 2022				—
At 31 December 2022				384

11 Stock

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Stock	4,617	4,602	—	—

12 Debtors

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Grants receivable	13,000	115,922	13,000	115,922
Prepayments and accrued income	7,778	4,893	667	949
Other debtors	9,877	7,210	—	6,532
	30,655	128,025	13,667	123,403

13 Creditors: amounts falling due within one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	21,223	15,792	306	59
Other taxes and social security costs	3,515	6,542	3,514	6,542
Accruals	23,796	11,136	23,796	11,136
	48,534	33,470	27,616	17,737

14 Company Limited by Guarantee

The company is limited by guarantee, having no share capital.

15 Related party transactions

During the year, the charity received donations of £47,869 from 12 related parties. All related parties were either Trustees, staff or their family members. (2021: £48,706 from 10 related parties).

16 Operating lease commitments

At 31 December 2022 the total of the Charity's future minimum lease payments falling within one year under non-cancellable operating leases for office space was £10,922 (2021: £10,622).

17 Analysis of funds

Group	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Unrestricted funds					
General funds	114,493	205,484	(255,152)	—	64,825
Restricted funds					
Medicor Foundation	62,756	(98)	(65,335)	—	(2,677)
UBS Optimus Foundation II	26,503	77,468	(106,283)	—	(2,312)
Olwyn Foundation	13,073	50,967	(59,563)	—	4,477
UBS Optimus Covid-19 Fund	(236)	236	—	—	—
The Co-Nordic Initiative	19,631	82,988	(101,467)	—	1,152
Souter Trust - Response and Recovery	2,839	114	—	—	2,953
The Big Give 2020 Campaign Fund	—	330	(166)	—	164
Better Care Network	—	2,217	(2,217)	—	—
Foreign, Commonwealth & Development Office	89	(89)	—	—	—
Grand Challenges Canada	30,275	34,524	(68,195)	—	(3,396)
UBS Strengthening for Scale	32,389	35,624	(57,354)	—	10,659
Oak Foundation	47,593	1,496	(49,229)	—	(140)
St James Place Foundation	29,382	42,612	(59,662)	—	12,332
Martin James Foundation	25,435	46,941	(51,923)	—	20,453
The Big Give 2021 Campaign Fund	8,380	4,910	(13,290)	—	—
Evan Cornish Foundation	—	4,920	(2,992)	—	1,928
Austin Bailey	—	1,000	(995)	—	5
Eleanor Rathbone Charitable Trust	—	947	—	—	947
Souter Charitable Trust	—	5,116	(4,868)	—	248
Segal Family Foundation	—	10,487	(576)	—	9,911
Other Small Funds	—	768	—	—	768
Total restricted funds	298,109	403,478	(644,115)	—	57,472
Total funds	412,602	608,962	(899,267)	—	122,297

The specific purpose of the restricted funds are as follows:

Medicor Foundation: The Medicor Foundation made a 3 year grant in 2020 toward a project entitled "reducing institutional care", which seeks to demonstrate its child protection model in a rural district in Uganda, and sits within the charity's child protection activities. The small deficit is a small overspend in Uganda and was written off in 2023.

UBS Optimus Foundation II: UBS Optimus Foundation made a grant toward the project entitled "Families, not Orphanages Phase II", which seeks to demonstrate its child protection model in an urban division and rural district in Uganda, and sits within the Charity's child protection activities. The negative balance in funds was due to the delay in the final evaluation payment due at the end of project.

Olwyn Foundation: The Olwyn Foundation made a 3 year grant in October 2018 to support salary costs of the organisation, in particular supporting the work of our communications, advocacy and fundraising teams.

UBS Covid-19 Response: In response to the Covid-19 pandemic, a further £50,000 grant was made, in relation to the UBS Optimus Foundation II project, to enable the charity to respond to the pandemic during 2021. The small deficit is a small overspend in Uganda and was written off in 2022.

Co-Nordic Initiative: The Co-Nordic Initiative is a grant that commenced in January 2021 for 3 years, worth CHF 300,000. The grant funds our work in Kamengo, Mpigi District, to build a community based child protection system in the area.

Souter Trust: The Souter Trust made a continuing donation in 2022 to contribute towards the cost of adoption services in Uganda.

The Big Give Campaign Fund: The Big Give is a regular Christmas fundraising campaign, raising funds to support our community volunteers and community development networks.

Foreign, Commonwealth & Development Office (Formerly Department for International Development (Via Hope & Homes for Children): The Foreign, Commonwealth & Development Office is funding a project entitled "No Child Left Behind". The funding has been granted to HHC (Hopes & Homes for Children) who are in turn funding Childs i Foundation. The project ran from 1 May 2018 to 31 March 2021. The project aimed to transform children's lives by creating a pathway for family & community living for children in institutional care in Rwanda and Uganda; the grant funded activities in connection with delivering this project. A small underspent amount in Uganda was written off in 2022.

Grand Challenges Canada: GCC committed to an 18-month project commencing April 2021 as part of their Global Mental Health: Youth Wellbeing Champions programme. Specifically piloting mental health peer support for young people in Uganda. The negative balance in funds was due to the delay in the final grant payment due at the end of project in 2023.

UBS Strengthening for Scale: In connection with the existing grant from the UBS Optimus Foundation entitled "Families, not Orphanages Phase II" The UBS Strengthening for scale is for a 1-year period of support commencing November 2021. The negative balance in funds was due to the delay in the final evaluation payment due at the end of project.

Oak Foundation: A grant as part of a Covid Emergency Response Programme for Families in Uganda. The grant covers an 8-month period commencing August 2021. The small deficit is a small overspend in Uganda and was written off in 2023.

St James Place Foundation: St James Place Foundation continued their support by pledging funds to contribute towards the Active Family and Community Support work in Uganda. This is for a 2-year period commencing June 2021.

Martin James Foundation: A joint working agreement with Martin James Foundation for a specific project: Demonstrating and strengthening community led alternatives to orphanages. Working in 3 areas of Uganda, this is to cover a 2-year period commencing November 2021.

Segal Family Foundation grant: A 1-year grant that will support peer learning on community-based child protection among fellow SFF Uganda partners working with children. It will also be used to support our staff wellbeing programme in memory of our former country Director the late Susan Ajok.

Notes to the Financial Statements Year to 31 December 2022

17 Analysis of funds (continued)

Group	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
<i>Unrestricted funds</i>					
General funds	133,884	241,407	(257,794)	(3,004)	114,493
<i>Restricted funds</i>					
Medicor Foundation	75,257	79,146	(91,647)	—	62,756
UBS Optimus Foundation II	63,774	104,108	(141,379)	—	26,503
Olwyn Foundation	48,713	8,947	(44,588)	—	13,073
UBS Optimus Covid-19 Fund	28,295	(254)	(29,209)	933	(236)
The Co-Nordic Initiative	13,434	79,094	(72,897)	—	19,631
Souter Trust	4,897	(48)	(2,010)	—	2,839
The Big Give 2020 Campaign Fund	2,537	9,614	(12,149)	(2)	—
UBS Optimus Foundation II	2,445	(1,698)	(747)	—	—
Foreign, Commonwealth & Development Office	2,212	121,457	(125,651)	2,071	89
Grand Challenges Canada	—	108,917	(78,642)	—	30,275
UBS Strengthening for Scale	—	45,962	(13,573)	—	32,389
Oak Foundation	—	70,349	(22,755)	—	47,593
St James Place Foundation	—	46,589	(17,207)	—	29,382
Martin James Foundation	—	30,100	(4,664)	—	25,435
The Big Give 2021 Campaign Fund	—	8,378	(2)	2	8,380
Didymus	—	5,189	(5,189)	—	—
Other Small Funds	590	40	(630)	—	—
Total restricted funds	242,154	715,890	(662,939)	3,004	298,109
Total funds	376,038	957,297	(920,733)	—	412,602

Fund balances at 31 December 2022 and 2021 are represented by:

	Unrestricted funds £	Restricted funds £	Total 2022 £
2022			
Fixed assets	384	6,085	6,469
Current assets	95,234	69,127	164,361
Current liabilities	(30,793)	(17,741)	(48,534)
Total net assets	64,825	57,472	122,296
	Unrestricted funds £	Restricted funds £	Total 2021 £
2021			
Fixed assets	—	12,660	12,660
Current assets	130,222	303,190	433,412
Current liabilities	(15,729)	(17,741)	(33,470)
Total net assets	114,493	298,109	412,602

Accounts

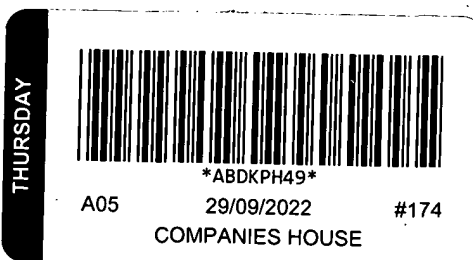
Child's i Foundation

Annual Report and Financial Statements

31 December 2021

Company Limited by Guarantee
Registration Number
06674427 (England and Wales)

Charity Registration Number
1126212



Contents

Reports

Reference and administrative information

Chair's foreword 2

CEO'S foreword 3

Trustees' report 4

Independent auditor's report 21

Financial statements

Consolidated statement of financial
activities incorporating income and
expenditure account 26

Balance sheets 27

Consolidated statement of cash flows 28

Principal accounting policies 29

Notes to the financial statements 33

Reference and administrative information

Trustees	Madeleine Harding (Chair) Debbie Clarke (Vice Chair) Ade Adetosoye Victoria Bakulumpagi Joel Kibazo Caroline Lubale-Buluba Beate Sørum
Chief Executive Officer	Christopher Muwanguzi
Founder	Lucy Buck
Registered address	Abbots Rift Monastery Gardens Rotherfield East Sussex TN6 3NB
Company registration number	06674427
Charity registration number	1126212
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	Charities Aid Foundation 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
Website	www.childsifoundation.org

1) Introduction

Chair's foreword

There's no denying 2021 was a challenging year. Coming, as it did, on the back of many months of lockdowns and Covid19 restrictions we had to ask so much of our teams both in the UK and Uganda. It has been a source of great pride to witness how, under the able leadership of our CEO Christopher Muwanguzi, they have stepped up again and achieved so much. More about the impact of our work is detailed in Christopher's report below.

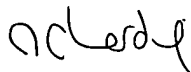
We could not have done it without the incredible support of our donors. There is a long list of organisations and people who have been by our side throughout this year and I want to say how enormously grateful we are to you all. Particular thanks must go to UBS OPTIMUS, Medicor, St. James's Place Foundation, Norton Rose Fulbright, the 'Co-Nordic Donors', Oak Foundation, Olwyn Foundation and Grand Challenges Canada.

We welcomed one new member to our board of trustees this year: Caroline Lubale-Buluba, a Ugandan, joined us in May from Christian Aid and has brought a welcome fresh perspective to fundraising across a broad range of sectors. Unfortunately, we said goodbye to trustees Joanna Ralling and Simon Goodworth and thank them for their input and support during their tenure.

In addition to our regular board and subcommittee meetings, the trustees remained in close contact throughout this year to enable decision-making to keep pace with ever-changing circumstances. Once again, I would like to offer my sincere thanks to all the trustees both in the UK and Uganda who have devoted so much of their time and offered such wise counsel throughout the year.

In Uganda, as with the rest of the world, the effects of the pandemic have been felt most by those who have the least and the need to ensure that orphanages do not become the solution for families in crisis is greater than ever. As we emerged from lockdowns and restrictions, 2022 presented a great opportunity to renew and redouble our efforts to ensure that every child grows up in a safe and loving family.

Madeleine Harding



Chair of the Trustees

Trustees' report Year to 31 December 2021

CEO's foreword

Covid19 is continuing to raise significant questions and challenges across all aspects of how we live, and how our societies function. The socio-economic crisis that is following in its wake is being experienced in very different ways by the most vulnerable in the communities we support. To that effect, our strategy has been to focus our approach on locally led response and recovery to ensure that we are prioritising the community's ability to withstand the emerging shocks and to come back stronger as they rebuild for the future.

We continue to work closely with the national and local government to ensure that system change is led by the government in collaboration with community leaders.

In this reporting year we also welcomed a new investment and mentoring partner Martin James Foundation. Martin James believes in the power of locally led solutions, so together over the next two years we will work collaboratively, be led by local communities, and grassroots organisations to identify more alternative families (community parents and foster carers) who we will up skill to provide quality alternative family based placements to children that are not able to go back to their biological families, and prevent them spending even one night in an orphanage. Through this partnership we are also documenting our learning and the various models from our grass root partners that we will submit as evidence for policy development and strengthening around family based options that exist and can be replicated across Uganda.

We are leaving no voice behind as we continue to amplify the voices of care experienced youth and parents through community youth wellbeing groups and peer parenting and advocacy groups. We thank our partner UBS Optimus Foundation for making it possible to amplify and be led by these important voices.

We have also started to develop our next strategy, an exciting 7 year plan that will enable us to scale our work to reach many more children and strengthen many more families. We look forward to unveiling this in December 2022.

Our participatory approach will continue to ensure that local communities are leading the solutions to address emerging challenges, as well as offering their ideas, experience and perspectives; helping us to respond quickly as well as leading the long term solutions that will ensure that children remain in strong and connected families.

Christopher Muwanguzi



CEO

2) Strategic Report

VISION

Our vision is that one day, in a Uganda free of orphanages, all children will belong to and grow up in a safe and loving family.

We want to enable Uganda to fully commit as a nation to curb the spread of orphanages, repurposing the orphanages that exist and reimagining the way it cares for vulnerable children and young people.

OUR WORK

Orphanages are separating families, fracturing communities, and ultimately harming children. They stand in the way of a thriving society yet they are still being set-up and run, in spite of the huge cost to children's wellbeing and Uganda as a whole.

Child's i Foundation is developing a blueprint for sustainable alternatives to orphanages: truly social services run by and for communities to strengthen families and support them to raise their children, as well as finding new foster and adoptive families for those who need them.

We're helping to reimagine the whole child protection and child care system, repurpose orphanages, and rebuild services at the heart of communities that are designed to strengthen and support birth, foster and adoptive parents.

WHERE WE OPERATE

Child's i Foundation works in Uganda, situated in East Africa. Our approach is to target specific regions across Uganda where we can demonstrate our model with the intention of scaling it through partnerships across the country to achieve our vision. In partnership with the government, we currently work in Mpigi and Tororo at district level. In addition to this, we are working in the Makindye division of Kampala, the capital of Uganda. By including both rural and urban settings, we are providing a holistic blueprint to make sure that eventually, across all districts, no child ever has to spend one night in an orphanage. We are also working in Wakiso district to build the local government's capacity to create quality alternatives to orphanages and in Masaka, and Jinja through local partners.

Our ambition is not only to change the way children are cared for in Uganda, but to spearhead a global movement for care reform. We are a founding member of Transform Alliance Africa, a growing collective of specialist national NGOs working across Africa all committed to this cause and, together with our friends and partners across the world, we believe we can achieve the change that will eventually consign orphanages to the history books. We will showcase what has been achieved in Uganda to demonstrate what is possible.

WHY IS THIS WORK NEEDED?

Most children who live in orphanages have at least one living parent, but poverty, disability and other pressures force families to relinquish their children to damaging institutions. By supporting families to stay together, reuniting families who have been separated by the orphanage system and building new families through fostering and adoption we are showing that there is a better way to care for children.

Over 80 years of research from across the world has demonstrated significant harm of institutionalisation on children. These children are deprived of loving parental care and may consequently suffer life-long physical and psychological harm. Children who grow up in institutions experience attachment disorders, cognitive and developmental delays, and a lack of social and life skills leading to multiple disadvantages during adulthood. Long-term effects of living in institutions can also include disability, increased rates of mental health problems, involvement in criminal behaviour, and suicide.

Trustees' report Year to 31 December 2021

Uganda holds one of the highest numbers of children in institutions in East Africa, a phenomenon that saw a significant increase since the 1990s. By 2012, the number of institutions for children in the country exploded: a baseline survey conducted by the government at the time estimated 50,000 children growing up across 800 institutions. Covid19 has generated considerable new challenges. Many institutions were suddenly left without much support, and the government had to step in to provide food. We have experienced and supported children being abruptly returned to their families from institutions without any due process or ongoing monitoring, leaving the children highly vulnerable to abuse and neglect.

ACHIEVEMENTS – 2021 REVIEW

Overall Progress made in 2021

For most of 2021, our work in the community continued to be impacted by Covid19. Our partner and collaboration support portfolio remained stable despite the end of UKAID's programme Leave No Child Behind in March 2021. We continued to work closely with the local and national government including the Child helpline to respond to Safeguarding concerns through the Probation and Welfare Officers in our districts of operation. Child's i also played a key role in promoting the recently approved National Child Policy in Makindye Division of Kampala, Tororo and Mpigi district. We have maintained good working relations with our partners in government and among like-minded civil society organisations. A key program that augmented the organisation's efforts was the Youth Mental Health Wellbeing pilot project, implemented in partnership with Uganda Care Leavers Association, Makerere University and No Limit Generation with support from Grand Challenges Canada.

We are extremely grateful to all our investors and supporters including UBS OPTIMUS, Medicor, St James's Place Foundation, Norton Rose Fulbright, the 'Co-Nordic Donors', Oak Foundation, Olwyn Foundation and Grand Challenges Canada.

Strategic aim 1: Pioneer the closure of orphanages at a district level

Tororo District

We continued to work in Tororo district following the successful transformation of two institutions, Smile Africa Ministries and Salvation Army. We worked closely with the Salvation Army leadership to transform their institution into a vocational centre (Community Hub) to benefit the wider community. At district level we maintained good and collaborative relations with the Community development department. We also worked in collaboration with 275 Community volunteers and 11 Community Development Networks who have continued to play a critical role in ensuring that families thrive and stay together.

Trustees' report Year to 31 December 2021

Specific achievements from Tororo during the period under review include;

- monitoring of 23 children who were transitioned into families during 2020.
- training of 59 new Community Development Network members.
- continued monitoring of 275 active Community Volunteers (CV's).
- Working closely with our network of skilled up and trusted community volunteers and the Community Development networks, we were able to reach 11, 201 children during the height of the Covid 19 pandemic and the imposed restrictions . The support provided included parenting and nutrition, family strengthening, income generation, emergency supplies including food, support in agriculture equipment and rent.
- We have also maintained good relationships with the repurposed children's homes, now community hubs , addressing the root causes of child and family separation.

Mpigi District

Building on previous success and implementing lessons learnt from our work in Tororo District, we are working closely with the local government in Mpigi to transform our second district. Mpigi has a smaller population than Tororo, but has eight times the number of institutions (16 in total, compared with 2 in Tororo). We have developed Memorandums of Understanding (MoU's) with 2 out of the 3 orphanages we will work with over the next three years. We have built a strong relationship with the District Probation and Social Welfare Officer (PSWO), who has provided our Area Manager with office space at the District headquarters and also been our key focal person for our work in the District.

- 21 children were supported to transition from one of the orphanages in Mpigi, to be reunited with their families or to move to family based care. Support for these children and families will continue in the form of post placement support.
- A further 2 orphanages have signed MoU's with us and have agreed to transition 86 children back to their families and communities. We will ultimately help them transition their services into community hubs.
- We have established 8 new Community Development Networks across 6 sub counties, the town council and at district level. We trained 181 CDN members. In the reporting year, 11,201 children from 2,800 families were reached, supported and prevented from unnecessary separation.
- 2,545 children from 509 families were supported through our ACTIVE Family Support approach, with parenting, family strengthening, income generation and emergency support including food and rent. Through evaluation questionnaires we have established that families have developed the skills to cope, save to build reserves, and have also developed the resilience to cope with shocks.
- Community volunteers were trained, and registered to provide support to families in their communities and to monitor and report safeguarding concerns. Community volunteers are trained in case management, child protection, and how to report concerns.

We held learning sessions with 6 staff from 3 orphanages and trained them on the importance of family based care.

Strategic aim 2: Create the conditions to eliminate institutional care in Kampala:

We implemented an emergency project to respond to the most vulnerable children and families in the community affected by Covid 19 and the mitigation measures put in place, with support from the Oak Foundation emergency grant. We worked closely with our trained and established network of community volunteers to reach families in need and to deliver much needed support to get families back on track. Community volunteers also delivered Covid19 awareness information.

- 13 young adults aged 17-28 have been transitioned from institutional care to independent living in Makindye.
- 26 young adults have been supported to develop a business through mentorship and small business grants as they transition into independent living.
- We established 4 new Community Development Networks across 4 wards and trained 52 members. Through this work we were able to identify and reach 8,232 children including 205 children with disabilities in the division, supporting them through parenting, family strengthening, income generation, emergency support including food and rent. Of 8,232 children reached, 1,496 children from 362 families received ACTIVE Family support.
- With the grant from Oak Foundation we were able to draw on key lessons about strengthening and developing our emergency response during crisis. We utilised our existing network of community volunteers who were upskilled to disseminate Covid19 information in Child's i districts of operation. We equipped 40 community volunteers in the Makindye division with bicycles and mobile phones, to provide emergency support to families and their surrounding communities.
- 60 new CDN members in 4 new wards of Ggaba, Bukasa, Kibuye 2 and Luwafu were also trained. The CDN members received training on Child protection, case management, deinstitutionalization and alternative care.
- During this reporting period, 11 children and young adults transitioned from institutional to family and community based care.
- In this reporting year, with support from Grand Challenges Canada we launched a pilot project to support and upskill youths with lived experience of care to become youth Wellbeing Champions. The project seeks to address the gap in integrated mental health and wellbeing support for youth and particularly young people with lived experience of care (YPLEC). The project is being implemented in partnership with Alternative Care Initiatives, Makerere University and No Limit Generation.

Strategic aim 3: Build capacity and capability to enable the safe closure of orphanages

In 2021, we trained:

- 200 Community volunteers bringing our total number of volunteers to 700.
- 120 Community Development Network members, this includes members of the community, local government officials and NGO staff. Members were trained in community support approaches, gatekeeping, safeguarding, alternative care and care reform.
- 16 staff and 80 Social workers in mental health and wellbeing support. The sessions were facilitated by a psychologist consultant co-opted to support the mental wellbeing project supported by Grand Challenges Canada. Working with Makerere University, the same training was also extended to final year student social workers.
- 42 journalists on reporting on issues related to care reform, and on ethical and respectful reporting on children experiencing violence and abuse. The journalist training was delivered in partnership with Uganda Child Rights NGO Network.

Following the successful transition of children from Salvation Army in Tororo, the institution was supported with equipment to set up a vocational training centre. The Salvation Army has started the process of registering the premises as a vocational centre and recruited a tutor for the tailoring section.

Strategic aim 4: Influence key audiences to prioritise family-based care to reduce the reliance on orphanages

In October 2021 we participated in the psychosocial support forum, aimed at forging sustainable and innovative ways of addressing the increased mental health and psychosocial support needs of the country and beyond. This served as a platform to network with government officials and other organisations including Ministry of Health officials, Ministry of Gender Labour and Social Development officials, REPSSI, National Association of Social Workers of Uganda (NASWU) and the Swedish Embassy.

Media advocacy: We have placed a high priority on communicating information about child protection to the public to ensure that the communities receive relevant information regarding children. In December 2021, we ran key advocacy messages and held a talk show together with the Probation and Social Welfare Officer of Makindye Division to raise awareness around violence against children and the effects of Covid19 on children. Through this, parents were also encouraged to take children back to school following the promised reopening for physical learning in 2022. We continue to work with the media to further highlight issues of alternative care in Uganda.

Capacity building for journalists: We worked closely with the Uganda Child Rights NGO Network (UCRNN) to conduct a follow-up training of 42 journalists from various media houses in Uganda. The training served as a platform for Child's i to engage with the various media houses, invite experts in Alternative Care to speak to the journalists and build their capacity to report on alternative care from an informed perspective.

Trustees' report Year to 31 December 2021

Engagement with government: We supported the Ministry of Gender Labour and Social Development (MoGSLD) to conduct a community dialogue in Mpigi District (Kammengo Sub county) as part of the activities to commemorate the International Day of the Family. A total of 30 participants attended the community dialogue.

Strategic aim 5: Strengthen Child's i Foundation to deliver our strategy

To achieve this strategic aim in 2021, we undertook the following:

Our fundraising team in the UK, continued to strengthen relationships with current donors and has also developed some new donor relationships. We did not hold any physical events but held online / virtual events which enabled us to continue to reach and maintain relationships with our regular donors.

We continue to strive to deliver the very best experience to all of our donors by building trust, being transparent in all of our communications and meeting fundraising quality standards. We received no complaints from the Fundraising Regulator in 2021 (nor have we in any previous year).

In 2021 we invested our time and effort in developing our fundraising in Uganda. Working with organisation leadership, meetings were held with CRVPF (Children's Rights and Violence Prevention Fund), Terre De homes (TDH), Lakarmissionen, Caritas Switzerland (CACH) and Civsource Africa. The meetings served to introduce Child's i Foundation to the funding partners and also for Child's i to gain an understanding about their funding operations and program focus. These include child protection, education and economic security.

Staff capacity development and support to wellbeing: For the most part of 2021, the organisation focused on ensuring that the staff capacity development was adequately supported through training in relevant areas such as mental health, safeguarding and risk management. In general HR took lead in providing all rounded staff wellbeing support, especially with the emergence of new Covid19 strains globally.

The Covid-19 extension was added to the Uganda medical insurance cover in order to ensure that our staff have access to medical facilities and care in the event that they contracted Covid19.

Team building: To crown the year, we held a facilitated team building event. Having gone through a challenging period, the one-day activity was critical in fostering better communication and collaboration among the Child's i team members, as well as to improve staff morale. In the future, we plan to hold these quarterly as a means to keep staff engaged at all levels.

Policies: With the support of the Board, we reviewed the following policies:

- Safeguarding
- The Finance and Procurement Policy
- The Employment Handbook
- Global Anti-Money Laundering & Anti-Terrorism Policy
- Global Anti-Bribery Policy that replaced the UG Anti-Bribery Policy

Trustees' report Year to 31 December 2021

- Global Fundraising Policy
- Global Password Policy
- Global Privacy Policy
- PSEA Policy- that replaced the Sexual harassment policy as it is broader
- Risk Management Policy
- UG Remote Working Policy

Staff engagement during the pandemic

In 2021, Uganda experienced two waves of the Covid19 virus which led to restrictions on economic activity and mobility to curb the spread. The second wave impacted our staff significantly with some contracting Covid 19.

Amongst staff we emphasised adherence to safety, highlighted through organisational and government Standard Operating Procedures (SoP's). We also prioritised staff and their family members' welfare while working towards rebuilding and recovery from the pandemic.

Upon the lifting of restrictions following the lockdown in Uganda from June to July 2021, a cautious return to work formula was adopted, featuring a hybrid of remote working and physical attendance at the premises to ensure that Covid19 SoP's were observed. We continued to rely on the community structures to provide support to our beneficiaries on the ground. Our Community Volunteers and staff members carrying out field visits were provided with PPE when visiting families or carrying out community work.

We also emphasised the importance of vaccination and brought health workers in to give talks and address staff concerns towards vaccinations.

Monthly team briefings and fortnightly task force meetings were held to ensure that the team was kept informed while providing a platform for staff to provide feedback or express challenges that were being experienced.

Monitoring, Evaluation Accountability and Learning (MEAL)

During 2021, the team handled the second phase of building our MEAL system to support our programs and MEAL reporting needs, tracking case management and safeguarding. The system was updated with the program related data for all districts of implementation. During this period, we reviewed our MEAL framework and updated it with more quantifiable indicators in line with the current project documents.

Each quarter, the MEAL team took the lead in reviewing program performance with the program staff. The meetings sought to assess the gaps, achievements, key learning and best practices to inform our programming and also identify strategies for improvement as necessary. In addition, we conducted data quality assessments, service quality assessments and field spot checks to ensure a systematic change across programs through field visits to the program sites.

Trustees' report Year to 31 December 2021

As the custodian for keeping track of the organisation's work the MEAL team took lead in documenting the key achievements and impact in the form of program reports for internal and external use (donors).

End of project evaluation for the UKAID Match funded project: With the technical support of an external consultant an evaluation of the 'No child left behind: Transforming children's lives by creating a pathway for family and community living for children in institutional care in Rwanda and Uganda (April 2018- March 31, 2021) was conducted. The project sought to demonstrate—in two distinct national contexts—how to build safe communities for children with disabilities, setting up the local community-based services families need to thrive, preventing the separation of children from their families, including children with disabilities. The project was implemented by Hope and Homes for Children and Child's i Foundation (CiF) in Rwanda and Uganda, respectively. This evaluation aimed to assess and document project achievement and impact and capture lessons learned to inform current programming and policy debates on childcare system reform.

Future Plans – 2022

In an increasingly turbulent political and socio-economic climate compounded by the Covid19 pandemic, business as usual is no longer an option. Our plans for 2022 are clear, we need to fight for children with no voice. It is now that we are most needed to support children at risk and most likely to be left behind; children without access to education and protection throughout this ongoing global crisis. As vaccines roll out within the western hemisphere, we are gravely concerned about vaccine equity, particularly for many of the rural, impoverished communities in which we work. As such, any future plans will rely on continuing to strengthen our Covid19 response plan amongst the following key organisational goals:

Strategy review and development, 2022 is the final year of our 5-year strategy. We intend to review the current strategy to learn from and address gaps and challenges. We will also prioritise documenting our achievements so that we can collect evidence to strengthen our road map and ability to influence care reform globally.

We will work with the Tororo local government to consolidate the work we have been doing and ensure that the district remains committed to remaining free of orphanages.

As part of our transition strategy, we will ensure that the alternative families, and the Community Development Networks, remain strong and coordinated by locally led leadership with support from the Probation and Social Welfare Officer.

We will support other local authorities to visit and learn from Tororo's experience, starting with Wakiso District which has been identified as our local government partner that will take the lead in developing their own foster care programme with our technical support.

We will continue to roll out foster care, working with partners to document learning and good practice to inform policy with particular focus on the Uganda foster care guidelines. We have identified a partner organisation in Masaka district to support and ensure that we are not doing this work on our own.

We will continue to strengthen our community led approach, in Tororo, Mpigi, and Makindye Division, ensuring that community volunteers are trained, strengthened and equipped to respond to family risk in their communities. This system strengthening approach has already demonstrated sustainability in some sub counties and wards that we have safely exited, allowing the local government to lead in collaboration with communities.

Trustees' report Year to 31 December 2021

We will strengthen our community partnerships through the development of a community of practice based on providing accessible knowledge and resources to partners, local government and the community on child safeguarding, parenting capacity, mental health, family strengthening, and alternative care.

We will focus and put particular emphasis on amplifying the voices of families, parents and care experienced youth through our peer parenting and youth well-being projects, the impact and evidence of this work has never been more critical as we ensure that lived experience leads the way we develop and shape our interventions with the community.

We will build on our transition work contributing to evidence and the importance of safe transitions when closing or repurposing an orphanage. We would like to influence and support the education of more donors that fund institutions and share the stories of successful transitions as well and ensure that there is an investment into the root causes of institutionalisation.

Risk Assessment

Child's i Foundation's Risk Register is updated monthly and reported quarterly (or more regularly as required) to both the UK and Uganda Boards. The trustees have assessed the risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The top risks the organisation currently faces remain as follows:

Risk	Risk Management/Mitigation
Financial Performance & Sustainability <i>Reductions in funding undermines the ability of the organisation to fully fund its work and meet the needs of its beneficiaries. Pressure on unrestricted reserves poses a risk to the charity's going concern status.</i>	The charity regularly produces 12-month forecasts to monitor the financial position and identify funding gaps. It conducts scenario planning to ensure it is able to plan for, and react to, fluctuations in funding and plan for unexpected costs. Financial risks are included on the risk register and appropriate mitigations put in place. The charity is actively seeking to diversify income sources and build new relationships and collaborations to grow income streams. Simultaneously there has been a drive to seek cost efficiencies wherever possible. Worldwide events such as the Covid19 pandemic are still having an effect on funding sources, as is the cost of living crisis and war in Ukraine.
Safeguarding Children & Young People <i>Inadequate or ineffective Safeguarding Policy or Practice leads to, or contributes to, serious injury or harm to a child or young person. This is the biggest risk facing Child's i Foundation. Child's i, by the nature of its work, interacts with extremely vulnerable children and young persons, often facing complex challenges. As such there is a level of inherent risk in this</i>	The charity has a child protection policy which is at the heart of our operations. All our staff and trustees undergo DBS checks. We hold weekly and monthly safeguarding meetings, and all children under our care are carefully tracked and monitored using a case management system. In Uganda, the organisation employs a Safeguarding and Quality Assurance lead who takes primary responsibility for safeguarding, however this is a core responsibility of all staff across our organisation.

Trustees' report Year to 31 December 2021

work.	
Staff Turnover <i>Staff turnover leading to low employee morale and increased workloads and responsibilities.</i>	An increased staff turnover has been experienced in both Uganda and the UK. Whilst staff have left for positive reasons this can leave the remaining staff feeling disconnected and overwhelmed with covering more than their own work. All efforts are made to support those staff and to recruit replacements as soon as possible to avoid colleagues being overloaded with work. The organisational structure is under regular review to ensure maximum staffing efficiencies, and that it remains aligned with the available resources.

FINANCIAL REVIEW

Child's i Foundation opened the year with funds of £376,038 (2020: £274,642) of which £242,154 (2020: £110,481) related to unspent restricted funds from the previous year. Unrestricted funds opened with £133,884 (2020: £164,161)

Income

During the year, Child's i Foundation recognised income of £957,297 (2020: £1,146,657). This income was realised thanks to the support of several trusts and foundations. These include UBS Optimus Foundation, Medicor Foundation, Olwyn Foundation, St James Place Foundation, the Co-Nordic Initiative, Martin James' Foundation, Oak Foundation, Norton Rose Fulbright Foundation, and Grand Challenges Canada. Thanks also goes to our fantastic community of individual and regular givers.

In 2021, 25% of income was unrestricted (2020: 21%).

Expenditure

During 2021, costs amounted to £920,732 (2020: £1,045,261), of which 93% (2020: 94%) was on our social purpose activities with the balance of 7% (2020: 6%) on fundraising costs.

Movement in funds

The net surplus on all funds for the year was £36,564 (2020: £101,396), being an unrestricted net deficit of £19,391 (2020: £30,277) and a restricted net surplus of £55,955 (2020: £131,673).

Financial position

Child's i Foundation closed the year with total reserves of £412,602 (2020: £376,037), of which £298,109 (2020: £242,154) was restricted, and £114,493 (2020: £133,884) was unrestricted. The net assets of those funds are represented by fixed assets of £12,660 (2020: £21,056), cash and bank balances of £300,785 (2020: £313,039) and receivables and stock of £132,627 (2020: £86,002) less liabilities of £33,470 (2020: £44,059).

Trustees' report Year to 31 December 2021

Reserves

The organisation's reserves policy is to aim to hold a minimum of 3 months' worth of unrestricted expenditure in general free reserves, meaning unrestricted funds excluding those tied up in fixed assets. The purpose of holding such reserves is to provide buffer funding in the event of a temporary fall in income, and to cover the costs of orderly, child-safe closure if necessary. The general free reserves as at 31 December 2021 were £114,493 (2020: £133,667) and average monthly expenditure from unrestricted funds during the year was £21,482 (2020: £22,136), implying that the organisation held approximately 5.3 months' worth of expenditure in general reserves (2020: 6 months). Although the reserves are above the minimum set by the policy, the trustees are keen to maintain reserves at a higher level currently given the uncertainty in the funding environment.

3) Acknowledgements

Funders

We would like to thank everyone who supported the work of Child's i Foundation this year. We are thankful to those who have made donations, taken on virtual challenge events, or volunteered their time in support of our work.

Trusts and Foundations have continued to support our work generously. In particular, we would like to highlight the support of:

UBS Optimus Foundation
Medicor Foundation
Oak Foundation
St. James' Place Charitable Foundation
Co-Nordic Initiative
Martin James Foundation
Tony & Sheelagh Williams Foundation
Olwyn Foundation
Chalk Cliff Trust
Didymus Foundation
Coles-Medlock Foundation
David Bliss
The Dove Trust
Travers Smith Foundation
Oakdale Trust

Our corporate partners have gone above and beyond as always, and we thank:

Norton Rose Fulbright
Blue Sky Fostering
New Clarke Ventures
Texcel Developments
TruRating
PDN Partnership

Trustees' report Year to 31 December 2021

We have also been supported by the following individuals who have made valuable personal donations: Martha Bean, Madeleine Harding, Philip Williams, Simon Goodworth, Alastair Bruce and Giles Hunt.

Volunteers

Child's i Foundation has enjoyed the services of many volunteers who have worked incredibly hard to support our communications and fundraising team in both the UK and Uganda. The trustees wish to thank all our supporters who have given so freely of their time.

Relationships with other organisations

The trustees wish to express gratitude to the following organisations for their continued support through 2021.

Chances Charity (Tororo district, Education NGO).

District Level Governments (DLG) of Tororo, Masaka, Mpigi and Mukono.

Hope and Homes for Children are Child's i's technical partners who are supporting the implementation of our 5-year strategy.

Help Uganda Trust are the funders of the St Michael's Child Care institution.

Inclusion Support Uganda support us to deliver inclusive provision for families with children with disabilities

Kampala Catholic Archdiocese are the founders, caretakers and managers of the St Michael's Child Care institution.

Kampala Capital City Authority is the local authority body that governs the City of Kampala.

Light of the World (Disability NGO).

Makerere University Research partners, who also carried out the Knowledge Attitude and Practices study.

Ministry of Gender, Labour and Social Development (MoGLSD) is the line ministry in Uganda responsible for children and youth.

Norton Rose Fulbright provides office space for our team meetings (outside of lockdown).

Reed Smith provides office space and printing facilities for fundraising and communications materials.

Retrak (Makindye Division, NGO).

Home Free (NGO) partner delivering family based care in greater Masaka.

Transform Alliance Africa is a regional partner supporting implementers across the continent to share know-how on child protection and system reform.

Walk in Love (Makindye division, ECD NGO).

4) Structure, Governance & Management

Child's i Foundation is a UK registered charity organised as a company limited by guarantee. The constitution of the company is set out in its Memorandum and Articles of Association of Child's i Foundation. As a charity, application of its income is limited to the promotion of its objects. Child's i Foundation operates in Uganda through Child's i Foundation Limited, a registered company limited by guarantee (reg. no 80020001223018). This company is registered as an International NGO in Uganda (registration no 4780 and permit no 6335). Activities in Uganda are undertaken by this company, in which Child's i Foundation is a guarantor. In order to provide the best overview of the operations of the charity these financial statements consolidate the results of the Ugandan and UK entities.

The articles of Association set out the charitable purposes for public benefit in the following terms:

"the relief of financial hardship and sickness, the advancement of education and the preservation of good health among children and young people, particularly but not exclusively, orphaned, abandoned and/or disabled children and young people, in such ways that the trustees shall determine, including but not limited to the provision of services and facilities for their care, education and health."

Directors and Trustees

The trustees constitute directors of the charitable company for the purposes of the Companies Act 2006 and trustees of the charity for the purposes of the Charities Act 2011. Details of the trustees during the year are set out below.

Trustees	Appointed/resigned
Madeleine Harding (Chair)	
Ade Adetosoye	
Victoria Bakulumpagi	
Debbie Clarke	
Joel Kibazo	
Caroline Lubale-Buluba	Appointed 5 May 2021
Beate Sørum	
Catherine Deakin	Resigned 9 March 2021
Simon Goodworth	Resigned 27 May 2021
Joanna Ralling	Resigned 12 January 2021

Trustees' report Year to 31 December 2021

Recruitment, Appointment and Induction of Trustees

The minimum number of trustees is three with no maximum. Potential new trustees are identified by the board for the particular skills, knowledge or experience they can bring to enhance the board's skill set.

The induction of new trustees involves interviews and attendance at one or more meetings as an observer prior to co-option, provision of recent minutes, financial reports and other relevant materials. All new trustees are required to read and familiarise themselves with all relevant company procedures and policies prior to being registered as a director with Companies House and the Charity Commission.

Trustees' report Year to 31 December 2021

Organisational Structure and Decision Making

The trustees meet at least four times a year when they consider the strategic direction and governance of Child's i Foundation. Since 2020 the trustees have met (by video conference) regularly, sometimes weekly, to keep updated, to assess risk and advise the executive team. The charity is managed on a day-to-day basis by our Chief Executive Officer based in the UK who is responsible to the Board. The trustees and CEO represent the charity's key management personnel who have authority and responsibility for planning, directing and controlling the activities of the charity. Throughout 2021, the CEO, Christopher Muwanguzi, was supported by a team of skilled staff in the UK and Uganda.

Public benefit

The aims and benefits of Child's i Foundation are contained within the main body of this report. We have considered the key principles of the Charity Commission's general guidance about public benefit and have concluded that Child's i Foundation meets all the requirements.

Remuneration

The pay of the CEO is set by the Board of Trustees, as represented by the Chair. The CEO sets the pay for other staff members in the UK. Staff pay bands are set with regards to salaries for similar positions in similarly situated organisations. Pay for all staff is reviewed annually, alongside performance appraisals and the overall performance of the organisation.

Equality, Diversity and Inclusion

Child's i Foundation is committed to equal opportunities for all. The Child's i 'Equal Opportunities Policy (EOP)' is to ensure no staff members, partner agencies, service users and volunteers receive less favourable treatment on the grounds of religious belief, political opinion, race (including colour, nationality or ethnic origin), disability, gender, marital status, sexual orientation, having or not having dependents, pregnancy or age.

Fundraising statement

Child's i Foundation's vision is to see every child in Uganda grow up in a loving family. We fundraise so that we can provide the services that deliver our charitable objectives.

We have regard to the guidance provided by the Fundraising Regulator, and we actively support the Code of Fundraising Practice. We promise to be open, honest, clear, respectful, fair, reasonable and accountable. All Child's i Foundation staff and volunteers (including the Board of Trustees) have a responsibility to be aware and have a thorough understanding of fundraising best practice.

Child's i Foundation respects the rights of its supporters to clear, truthful information about our work, how donations and other income are spent, and how we manage donors' information responsibly.

The individuals that we mail are our supporters with whom we already have a relationship, and who have given their consent to be contacted by us. We never buy in any data lists for fundraising and we do not sell or share supporter details with any other individuals or organisations.

We do not employ professional fundraising agencies with regard to any aspects of our fundraising activities. All of our activities are planned and delivered in house by our Relationships Manager, who builds relationships with our supporters.

Trustees' report Year to 31 December 2021

Our policies and procedures are compliant with best practice as set out by the Institute of Fundraising, with the best interests of the charity's donors. We never pressure anyone to make a donation and take particular care to avoid asking vulnerable people for donations.

We will not solicit or accept donations from companies or individuals who participate in activities which could cause detriment to the charity's reputation or work.

The charity received no complaints regarding its fundraising activities in the last twelve months. Complaints are taken very seriously and will be investigated, with disciplinary action being taken where appropriate.

Ethical income policy

We do not accept any gifts or payments from prospective adoptive or foster care parents, so as to retain our independence and objectivity during the assessment and placement of children with families.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Child's i Foundation for the purposes of company law) are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the income and expenditure of the group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in 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);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' report Year to 31 December 2021

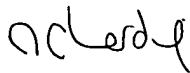
Each of the trustees confirms that:

- so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the Charity on 22 September 2022 and signed on its behalf by:



.....
Madeleine Harding, Chair



.....
Debbie Clarke, Vice Chair

Independent auditor's report to the corporate trustee of Child's i Foundation

Opinion

We have audited the accounts of Child's i Foundation (the 'charitable parent company') and its subsidiary (the 'group') for the year ended 31 December 2021 which comprise the group statement of financial activities, the group and charitable parent company balance sheets, the consolidated statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the charitable parent company's affairs as at 31 December 2021 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 group and charitable parent 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 auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

Other information(continued)

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

We have nothing to report in this regard.

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 trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report, which is also the directors' report for the purposes of company law, 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 group and the charitable parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable parent company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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.

Responsibilities of trustees (continued)

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

Auditor's responsibilities for the audit of the financial statements

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

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;
- ◆ we focused on specific laws and regulations in both the UK and overseas, which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, data protection legislation, anti-bribery, employment, safeguarding principles, health and safety legislation;
- ◆ we considered the impact of the international nature of the group's operations on its compliance with laws and regulations;
- ◆ we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- ◆ identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

Auditor's responsibilities for the audit of the financial statements (continued)

How the audit was considered capable of detecting irregularities including fraud (continued)

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.
- ◆ To address the risk of fraud through management bias and override of controls, we:
- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions;
- ◆ assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- ◆ used data analytics to investigate the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ agreeing financial statement disclosures to underlying supporting documentation;
- ◆ reading the minutes of meetings of those charged with governance;
- ◆ enquiring of management as to actual and potential litigation and claims; and
- ◆ reviewing any available correspondence with HMRC and the company's legal advisors.

As part of our consideration of the above areas, we also reviewed the audit work undertaken by the auditor of the charity's subsidiary, Child's i Foundation Uganda Limited, to satisfy ourselves that comparable procedures to those undertaken on the parent charity had been undertaken. Where necessary, the above procedures were extended to cover the subsidiary.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Auditor's responsibilities for the audit of the financial statements (continued)

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

Independent auditor's report 31 December 2021

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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Hugh Swainson (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

26 September 2022

Consolidated statement of financial activities 31 December 2021
(Including income and expenditure account)

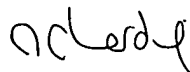
	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £
Income from:							
Donations and legacies	2	241,407	715,888	957,295	239,631	907,026	1,146,657
Interest and investment income		—	2	2	—	—	—
Total		241,407	715,890	957,297	239,631	907,026	1,146,657
Expenditure on:							
Raising funds	4	37,043	26,452	63,495	41,174	20,823	61,997
Charitable activities	5	220,751	636,487	857,238	224,459	758,805	983,264
Total		257,794	662,939	920,733	265,633	779,628	1,045,261
Net (expenditure) income		(16,387)	52,951	36,564	(26,002)	127,398	101,396
Transfers between funds	16	(3,004)	3,004	—	(4,275)	4,275	—
Net movement in funds	3	(19,391)	55,955	36,564	(30,277)	131,673	101,396
Reconciliation of funds							
Total fund balances brought forward		133,884	242,154	376,038	164,161	110,481	274,642
Total fund balances carried forward		114,493	298,109	412,602	133,884	242,154	376,038

All of the activities derived from continuing operations during the above two financial periods.

Balance sheets 31 December 2021

	Notes	2021 Group £	2021 Charity £	2020 Group £	2020 Charity £
Fixed assets					
Tangible fixed assets	10	12,660	—	21,056	217
Current assets					
Stock	11	4,602	—	4,426	—
Debtors	12	128,025	123,403	81,576	61,042
Cash at bank and in hand		300,785	167,422	313,039	289,685
		<u>433,412</u>	<u>290,825</u>	<u>399,041</u>	<u>350,727</u>
Creditors: amounts falling due within one year	13	<u>(33,470)</u>	<u>(17,737)</u>	<u>(44,059)</u>	<u>(21,378)</u>
Net current assets		<u>399,942</u>	<u>273,088</u>	<u>354,982</u>	<u>329,349</u>
Total net assets		<u>412,602</u>	<u>273,088</u>	<u>376,038</u>	<u>329,566</u>
Funds					
Unrestricted funds	16	114,493	52,246	133,884	53,842
Restricted funds	16	298,109	220,842	242,154	275,724
Total funds		<u>412,602</u>	<u>273,088</u>	<u>376,038</u>	<u>329,566</u>

These accounts were approved and authorised for issue by the Board on 22 September 2022 and signed on their behalf by:



Madeleine Harding
Chair

Child's i Foundation
Company Limited by Guarantee
Registration Number: 06674427 (England and Wales)

Consolidated statement of cash flows 31 December 2021

	Note	2021 £	2020 £
Net cash flow from operating activities			
Net cash (used in) provided by operating activities	A	(12,256)	99,493
Cash flows from investing activities			
Interest receivable and similar income		2	—
Purchase of tangible fixed assets		—	(1,566)
Net cash used in investing activities		2	(1,566)
Change in cash and cash equivalents in the year		(12,254)	97,927
Reconciliation of net cash flow to movement in net funds:			
Cash and cash equivalents at 1 January 2021		313,039	215,112
Cash and cash equivalents at 31 December 2021		300,785	313,039

A Reconciliation of net income to net cash (used in) provided by operating activities

	2021 £	2020 £
Net income for the year (as per the statement of financial activities)	36,564	101,396
Adjusted for:		
Interest receivable and similar income	(2)	—
Depreciation (note 10)	7,555	14,818
Adjustment for foreign exchange	841	(669)
Loss in disposal of fixed assets	—	3,213
(Increase) in stocks	(176)	(2,649)
(Increase) in debtors	(46,449)	(15,421)
(Decrease) in creditors	(10,589)	(1,195)
Net cash (used in) provided by operating activities	(12,256)	99,493

Child's i Foundation does not have any borrowings or lease obligations. Net debt consists therefore of the cash at bank and in hand.

Principal accounting policies Year to 31 December 2021

Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable group to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular, the Trustees have considered the charitable group's forecasts and projections and have taken account of pressures on income which has included the preparation of an indicative pipeline of future funding opportunities for 2023.

The Trustees have considered the impact of global events on the funding environment, as noted in the risk assessment section of the Trustees' report, and have concluded that whilst there may be challenges maintaining and improving current funding levels, income is mainly secured for the 2022 financial year. In completing their assessment of going concern, the trustees have considered a period of not less than one year from approval of the financial statements. The charity is actively seeking to diversify income sources and build new relationships and income streams to mitigate any future loss of funding beyond the end of the current arrangements. It is acknowledged that there may be further implications for the charity's activities, beneficiaries, funders, suppliers and the wider economy over the coming year.

As part of this new approach, a strategy is being developed to cover the period 2023 to 2030. The aim of this is to set out the medium term delivery strategy and programs for which suitable funding and partner collaborations can be established. This will be underpinned by an initial 3 year funding strategy to provide the future stability, direction and realistic delivery timescales for the objectives of Child's i Foundation to be achieved.

Having considered a period of not less than one year from the approval of the financial statements, the trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Critical accounting judgements and estimation uncertainty

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the accounts recognised in the financial statements nor do any estimated or assumptions made carry a significant risk of material adjustments in the next financial year, with the exception of assessing the impact of Covid-19 on the charity's income, expenditure and financial position (see assessment of going concern above).

Principal accounting policies Year to 31 December 2021

Basis for consolidation

The consolidated (group) financial statements comprise the UK operations of the charity and its subsidiary in Uganda, in which the UK Charity is a Guarantor and exercises full control.

The results of the subsidiary company are presented in the Consolidated Statement of Financial Activities by disclosing the income and expenditure derived from its charitable activities separately from those of the Charity. A summary profit and loss account for the trading subsidiary is included in note 2. A summary of the balance sheet for the trading subsidiary is included in note 1.

The subsidiary company's assets and liabilities are consolidated in the group balance sheet on a line-by-line basis.

Income

Income is recognised when there is entitlement to the income, the amount can be measured reliably and the income is probable. The following specific policies are applied to particular categories of income:

- ◆ Voluntary income received by way of donations, legacies and grants is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Gift aid recoverable is accounted for as the charity earns the right to consideration by its performance.
- ◆ Coronavirus Job Retention Scheme grants are credited to the statement of financial activities when the charity has entitlement to the income and when the amount receivable has been quantified.
- ◆ Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- ◆ Gifts in kind donated for use by the charity are included when receivable and valued at the amount the charity would have had to pay to acquire them.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

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

Fundraising costs are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature to support them.

Principal accounting policies Year to 31 December 2021

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. These include governance costs which are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements. Support costs are allocated across expenditure on raising funds and charitable activities as a proportion of total expenditure incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost where their acquisition value is greater than £100 and are stated at cost net of depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value over their estimated useful lives as follows:

♦ Motor vehicles	-	25% straight line per annum
♦ Computer equipment	-	33.33% straight line per annum
♦ Office equipment	-	33.33% straight line per annum

Debtors

Debtors are recognised at the settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Financial instruments

The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – classified as a basic financial instrument and is measured at face value.

Principal accounting policies Year to 31 December 2021

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Foreign exchange

Transactions in foreign currencies are recorded at the rates at the date of the transaction, and exchange fluctuations are written off at the time of payment. Assets and liabilities at the balance sheet date have been converted at the rate ruling at that date.

The results of overseas operations are translated at the average exchange rates during the period and the balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Unrestricted funds

Unrestricted general funds are funds that can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Notes to the Financial Statements Year to 31 December 2021

1 Results from Child's i Foundation Uganda Limited (charitable subsidiary)

Statement of financial activities:

	Unrestricted funds £	Restricted funds £	2021 Total funds £	Unrestricted funds £	Restricted funds £	2020 Total funds £
Income and restricted gifts	108,335	640,307	748,642	165,383	601,200	766,583
Expenditure	124,132	527,631	651,763	146,544	652,093	798,637
Net movement in funds	(15,797)	112,676	96,879	18,839	(50,893)	(32,054)

Balance sheet:

	2021 Total funds £	2020 Total funds £
Fixed assets	12,660	19,325
Current assets	142,587	48,313
Creditors: amounts falling due before one year	(15,733)	(22,681)
Creditors: amounts falling due after one year	(7,716)	(14,604)
	<u>131,798</u>	<u>30,353</u>
Unrestricted funds	54,531	67,652
Restricted funds	<u>77,267</u>	<u>(37,299)</u>
	<u>131,798</u>	<u>30,353</u>

Child's i Foundation LTD, 1081, block 246, Kyeyitabya, Muyenga, PO BOX 72071, Kampala, Uganda

2 a) Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Donations	185,382	11,853	197,235	215,837	3,302	228,109
Grants	—	704,282	704,282	—	903,724	903,724
Legacies	15,017	—	15,017	—	—	—
Revaluation (loss)/gain on consolidation	4,459	(247)	4,212	669	—	669
Gift aid reclaimed	23,333	—	23,333	14,156	—	14,156
Coronavirus job retention scheme	13,216	—	13,216	8,969	—	8,969
	<u>241,407</u>	<u>715,888</u>	<u>957,295</u>	<u>239,631</u>	<u>907,026</u>	<u>1,146,657</u>

b) Interest and Investment Income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Bank interest	-	2	2	-	-	-

Notes to the Financial Statements Year to 31 December 2021

3 Net movement in funds is stated after charging

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Auditor's remuneration:				
Group statutory auditors	9,600	10,206	9,600	10,206
Other auditors	2,113	3,115	—	—
Foreign exchange (loss) / gain	(841)	669	—	—
Depreciation on fixed assets	7,552	14,818	217	1,189

4 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Staff costs	35,006	19,553	54,559	34,732	19,270	54,002
Other direct costs	2,037	6,899	8,936	6,442	1,553	7,995
	37,043	26,452	63,495	41,174	20,823	61,997

5 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Direct costs	164,500	614,389	778,889	144,691	739,420	884,111
Support costs (see note 6)	56,251	22,098	78,349	79,768	19,385	99,153
	220,751	636,487	857,238	224,459	758,805	983,264

6 Support costs

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Legal and professional	6,087	2,790	8,877	13,868	1,708	15,576
Audit and accounting fees	11,713	53	11,766	13,321	—	13,321
Insurance costs	7,511	917	8,428	10,801	566	11,367
Other costs	3,294	614	3,908	3,449	233	3,682
Support staff costs	20,091	17,724	37,815	22,878	16,878	39,756
Depreciation	7,555	—	7,555	15,451	—	15,451
	56,251	22,098	78,349	79,768	19,385	99,153

Notes to the Financial Statements Year to 31 December 2021

7 Staff costs

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Wages and salaries	468,021	531,146	192,092	196,351
Social security costs	44,207	50,706	16,474	17,226
Pension costs	5,991	6,253	5,991	6,253
	518,219	588,105	214,557	219,830

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

	Group		Charity	
	2021	2020	2021	2020
No of employees	38	49	5	5

No employees earned over £60,000 during the current or prior years.

The total employee benefits (including pension and employer's national insurance) paid to key management personnel in the group amounted to £66,153 (2020: £67,699). Except for the trustees (who are not remunerated), key management personnel are considered to be the CEO only.

Pension Scheme

The charity operates a defined contribution scheme. Contributions are charged in the statement of financial activities as they accrue. The charge for the year was £5,991 (2020: £6,253). There were 5 (2020: 5) scheme members at the balance sheet date. £908 (2020: £846) of contributions was owed to the scheme as of that date.

8 Trustees' remuneration

No trustees received any remuneration from the charity in relation to their services during the year (2020: £0). No trustees were reimbursed for expenses during the year (2020: £29) with respect to travel to a trustee meeting.

9 Taxation

The company is a charity under the Finance Act 2010 (schedule 6, paragraph 1) definition. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within categories covered by the Corporation Tax Act 2010 (part 11, chapter 3) or the Taxation of Chargeable Gains Act 1992 (section 256), to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period.

Notes to the Financial Statements Year to 31 December 2021

10 Tangible fixed assets

Group	Office equipment £	Motor vehicles £	Computer equipment £	2021 £
At 1 January 2021	24,947	21,538	9,670	56,155
FEX adjustment	25	(145)	28	(93)
At 31 December 2021	24,972	21,393	9,698	56,062
Depreciation				
At 1 January 2021	23,192	3,301	8,606	35,099
Charge for the year	1,354	5,180	1,021	7,555
FEX adjustment	426	251	71	748
At 31 December 2021	24,972	8,732	9,698	43,402
Net book value				
At 1 January 2021	1,755	18,237	1,064	21,056
At 31 December 2021	—	12,660	—	12,660

Charity	Computer equipment £
At 1 January 2021	3,568
Additions	—
At 31 December 2021	3,568
Depreciation	
At 1 January 2021	3,351
Charge for the year	217
At 31 December 2021	3,568
Net book value	
At 1 January 2021	217
At 31 December 2021	—

11 Stock

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Stock	4,602	4,426	—	—

Notes to the Financial Statements Year to 31 December 2021

12 Debtors

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Grants receivable	115,922	61,042	115,922	61,042
Prepayments and accrued income	4,893	17,944	949	—
Other debtors	7,210	2,590	6,532	—
	128,025	81,576	123,403	61,042

13 Creditors: amounts falling due within one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Trade creditors	15,792	13,199	59	242
Other taxes and social security costs	6,542	6,404	6,542	6,404
Accruals	11,136	24,456	11,136	14,732
	33,470	44,059	17,737	21,378

14 Company Limited by Guarantee

The company is limited by guarantee, having no share capital.

15 Related party transactions

During the year, the charity received donations of £48,706 from 10 related parties. All related parties were either Trustees, staff or their family members. (2020: £41,247 from 11 related parties).

Notes to the Financial Statements Year to 31 December 2021

16 Analysis of funds

Group	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Unrestricted funds					
General funds	133,884	241,407	(257,794)	(3,004)	114,493
Restricted funds					
Medicor Foundation	75,257	79,146	(91,647)	—	62,756
UBS Optimus Foundation II	63,774	104,108	(141,379)	—	26,503
Olwyn Foundation	48,713	8,947	(44,588)	—	13,073
UBS Optimus Covid-19 Fund	28,295	(254)	(29,209)	933	(236)
The Co-Nordic Initiative	13,434	79,094	(72,897)	—	19,631
Souter Trust	4,897	(48)	(2,010)	—	2,839
The Big Give 2020 Campaign Fund	2,537	9,614	(12,149)	(2)	—
UBS Optimus Foundation I	2,445	(1,698)	(747)	—	—
Foreign, Commonwealth & Development Office	2,212	121,457	(125,651)	2,071	89
Grand Challenges Canada	—	108,917	(78,642)	—	30,275
UBS Strengthening for Scale	—	45,962	(13,573)	—	32,389
Oak Foundation	—	70,349	(22,755)	—	47,593
St James Place Foundation	—	46,589	(17,207)	—	29,382
Martin James Foundation	—	30,100	(4,664)	—	25,436
The Big Give 2021 Campaign Fund	—	8,378	(2)	2	8,380
Didymus	—	5,189	(5,189)	—	—
Other Small Funds	590	40	(630)	—	—
Total restricted funds	242,154	715,890	(662,939)	3,004	298,109
Total funds	376,038	957,297	(920,733)	—	412,602

Notes to the Financial Statements Year to 31 December 2021

16 Analysis of funds (continued)

<i>Group</i>	<i>At 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>At 31 December 2020 £</i>
Unrestricted funds					
General funds	164,161	239,631	(265,633)	(4,275)	133,884
Restricted funds					
Medicor Foundation	64,044	80,000	(68,787)	—	75,257
UBS Optimus Foundation II	55,028	103,070	(94,324)	—	63,774
Souter Trust	7,538	5,000	(7,641)	—	4,897
FCDO	2,628	391,526	(391,942)	—	2,212
Nick Jenkins Foundation	2,500	—	(2,513)	13	—
St James Place Foundation	1,808	50,000	(51,808)	—	—
The Big Give 2019 Campaign Fund	900	2,063	(4,497)	1,534	—
UBS A Small World	(9,640)	8,465	—	1,175	—
Olwyn Foundation	(14,325)	120,000	(56,962)	—	48,713
The Co-Nordic Initiative	—	78,622	(65,187)	—	13,434
UBS Optimus Covid-19 Fund	—	49,827	(21,532)	—	28,295
The Rocket Foundation	—	14,994	(14,435)	30	590
UBS Optimus Foundation I	—	(1,277)	—	3,722	2,445
The Big Give 2020 Campaign Fund	—	2,537	—	—	2,537
Covid-19 Fundraising Appeal	—	2,250	—	(2,250)	—
Other Small Funds	—	(51)	—	51	—
Total restricted funds	110,481	907,026	(779,628)	4,275	242,154
Total funds	274,642	1,146,657	(1,045,261)	—	376,038

The specific purpose of the restricted funds are as follows:

Medicor Foundation: The Medicor Foundation made a 3 year grant in 2020 toward a project entitled "reducing institutional care", which seeks to demonstrate its child protection model in a rural district in Uganda, and sits within the charity's child protection activities.

UBS Optimus Foundation II: UBS Optimus Foundation made a grant toward the project entitled "Families, not Orphanages Phase II", which seeks to demonstrate its child protection model in an urban division and rural district in Uganda, and sits within the Charity's child protection activities.

Olwyn Foundation: The Olwyn Foundation made a 3 year grant in October 2018 to support salary costs of the organisation, in particular supporting the work of our communications, advocacy and fundraising teams.

UBS Covid-19 Response: In response to the Covid-19 pandemic, a further £50,000 grant was made, in relation to the UBS Optimus Foundation II project, to enable the charity to respond to the pandemic during 2021. The small deficit is a small overspend in Uganda and was written off in 2022.

Co-Nordic Initiative: The Co-Nordic Initiative is a grant made in January 2021 for 3 years, worth CHF 300,000. The grant funds our work in Kamengo, Mpigi District, to build a community based child protection system in the area.

16 Analysis of funds (continued)

Souter Trust: The Souter Trust made a donation of £5K in 2021 to contribute toward the cost of adoption services in Uganda.

The Big Give Campaign Fund: The Big Give is a regular Christmas fundraising campaign, raising funds to support our community volunteers and community development networks.

UBS Optimus Foundation I: UBS made a grant toward the project entitled "Families, not Orphanages", which seeks to demonstrate its child protection model in an urban division and rural district in Uganda, and sits within the charity's child protection activities. Completed in 2021 and Phase II commenced.

Foreign, Commonwealth & Development Office (Formerly Department for International Development (Via Hope & Homes for Children): The Foreign, Commonwealth & Development Office is funding a project entitled "No Child Left Behind". The funding has been granted to HHC (Hopes & Homes for Children) who are in turn funding Child's i Foundation. The project ran from 1 May 2018 to 31 March 2021. The project aimed to transform children's lives by creating a pathway for family & community living for children in institutional care in Rwanda and Uganda; the grant funded activities in connection with delivering this project. A small underspent amount in Uganda was written off in 2022.

Grand Challenges Canada: GCC committed to an 18-month project commencing April 2021 as part of their Global Mental Health: Youth Wellbeing Champions programme. Specifically piloting mental health peer support for young people in Uganda.

UBS Strengthening for Scale: In connection with the existing grant from the UBS Optimus Foundation entitled "Families, not Orphanages Phase II" The UBS Strengthening for scale is for a 1-year period of support commencing November 2021.

Oak Foundation: A grant as part of a Covid Emergency Response Programme for Families in Uganda. The grant covers an 8-month period commencing August 2021.

St James Place Foundation: St James Place Foundation continued their support by pledging funds to contribute towards the Active Family and Community Support work in Uganda. This is for a 2-year period commencing June 2021.

Martin James Foundation: A joint working agreement with Martin James Foundation for a specific project: Demonstrating and strengthening community led alternatives to orphanages. Working in 3 areas of Uganda, this is to cover a 2-year period commencing November 2021.

Didymus Foundation: This grant from Didymus Foundation is to support the direct costs of Active Family Support in Uganda. To cover the 12-month period commencing March 2021.

Notes to the Financial Statements Year to 31 December 2021

16 Analysis of funds (continued)

Fund balances at 31 December 2021 are represented by:

	Unrestricted funds £	Restricted funds £	Total 2021 £
Fixed assets	—	12,660	12,660
Current assets	130,222	303,190	433,412
Current liabilities	(15,729)	(17,741)	(33,470)
Total net assets	114,493	298,109	412,602

Fund balances at 31 December 2020 are represented by:

	Unrestricted funds £	Restricted funds £	Total 2020 £
Fixed assets	217	20,839	21,056
Current assets	154,992	244,049	399,041
Current liabilities	(21,325)	(22,734)	(44,059)
Total net assets	133,884	242,154	376,038

17 Operating lease commitments

At 31 December 2021 the total of the Charity's future minimum lease payments falling within one year under non-cancellable operating leases for office space was £10,622 (2020: £6,472).

Accounts

Child's i Foundation

Annual Report and Financial Statements

31 December 2020

Company Limited by Guarantee
Registration Number
06674427 (England and Wales)

Charity Registration Number
1126212

Reports

Reference and administrative
information

Chair's foreword 2

CEO'S foreword 3

Trustees' report 5

Independent auditor's report 18

Financial statements

Consolidated statement of financial
activities incorporating income and
expenditure account 23

Balance sheets 24

Consolidated statement of cash flows 25

Principal accounting policies 26

Notes to the financial statements 30

Reference and administrative information

Trustees	Madeleine Harding (Chair) Debbie Clarke (Vice Chair) Ade Adetosoye Victoria Bakulumpagi Joel Kibazo Caroline Lubale-Buluba Beate Sørum
Chief Executive Officer	Christopher Muwanguzi
Founder	Lucy Buck
Registered address	Abbots Rift Monastery Gardens Rotherfield East Sussex TN6 3NB
Company registration number	06674427
Charity registration number	1126212
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	Charities Aid Foundation 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
Website	www.childsifoundation.org

1) Introduction

Chair's foreword

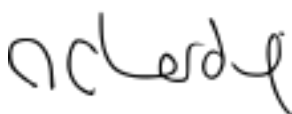
2020 was not a year that any of us could have anticipated. The Covid-19 pandemic has tested every aspect of our organisation but under the excellent leadership of our CEO, Christopher Muwanguzi, I am proud to be able to report that the teams have responded to every challenge with positivity, flexibility and resilience. I will leave it to Christopher to talk more about the tremendous impact of our work this year.

At Board level, we have continued our drive to strengthen our governance and this has led to a number of important appointments and developments. As safeguarding is at the heart of everything we do, we were delighted when Ade Adetosoye accepted a position on our UK Board. Currently CEO of Bromley Council, with an OBE for his outstanding work for Children's Services in Lambeth Council and having been part of the team charged by the Charity Commission to review the safeguarding arrangements of Oxfam, Ade brings a wealth of experience to our organisation which has already proved invaluable.

We moved to strengthen our board in Uganda as well so that scrutiny and support could be brought closer to our in-country teams. To that end in August 2020 we welcomed to our Ugandan board Annette Kijagulwe, an accomplished Human Resource and business operations professional with over 13 years' experience in cross-functional roles.

Both boards have remained very engaged throughout the pandemic, holding meetings more regularly than usual in order to respond quickly to the changing circumstances. I am grateful to all Child's i Trustees who have given so much of their time this year and helped steer this organisation through so much uncharted territory.

Despite the challenges, 2020 proved to be a positive year for Child's i. Whilst we had to make difficult decisions to cut costs, and had to reinvent the way we operate in many areas, we have emerged strong and are now well positioned for 2021. The pandemic has brought into sharp relief the importance and relevance of our work at this time of crisis for so many vulnerable families in Uganda and across the world.



Madeleine Harding

Chair of the Trustees

CEO's foreword

In a year that seemed impossible and uncertain, our amazing team adapted to the crisis with fortitude. Our community nurses worked alongside our teams of qualified social workers and trained community volunteers to reach more families in need than ever before. Despite the lockdown in Uganda between March and July 2020, we continued to deliver an emergency response service in partnership with the government, introducing bicycles and smart phones to our first responders (community volunteers) to ensure that we maintained a strong community led child protection response. Our established community networks reached families struggling to access health and other social services. We delivered food, medicine, and other essentials; a lifeline for many. We also worked with local authorities in the districts and divisions to provide educational material, hygiene equipment and supported families that needed urgent medical attention. We made sure families were visited regularly to prevent isolation and paid rent for those who found themselves in financial difficulty to prevent homelessness. I am pleased to report that we have demonstrated how children's lives can be transformed through a community led child protection model that keeps children safe in families, within their communities and prevents unnecessary family separation.

We have continued to have a respectful and collaborative working relationship with the government through the Ministry of Gender Labour and Social Development (MGLSD) working alongside local and national representatives as well as policy makers from across the political spectrum to ensure the interests of children were put first.

On 22 June 2020 the Cabinet of Uganda approved the National Child Policy which has been developed to coordinate the efforts of the different sectors that have a direct and indirect mandate on children, and to deliver a comprehensive package of services encompassing all the four cardinal rights of the child (survival, development, protection and participation) in a multi-sectoral approach. The National Child Policy (NCP) demonstrates the commitment by the Government of Uganda to ensure the well-being of all children. It is another big stride in the Country's efforts to uphold children's rights and protect them from all forms of abuse, neglect, exploitation and violence.

One of the guiding principles of the NCP is that it is family-centred. As the policy notes, "children's well-being is largely dependent on the ability of families to effectively care for and protect them. Children need a secure and nurturing environment to ensure their survival, development, protection and participation. Families must be adequately supported and resourced to care for their children and ensure the fulfilment of their rights. When parents are not able to care for their children, the policy prioritises a commitment to family-based alternatives and community environments for the care and protection of all children. Children should only be taken out of their families as a last resort."

Given the unprecedented times it's hard to predict what lies ahead. Our focus continues to be on those we support, and their changing needs. Despite having to make difficult decisions to reduce our costs we have also managed to make two key senior level appointments; we welcome Susan Ajok our Country Director and Victoria Bozzi our Grants and Strategic Partnerships manager. We are now stronger and better positioned to deliver for the future than ever before.

We have spent some time learning what works and reflecting on how to do things better. We listened to children, young people, their parents, the government, civil society partners, our staff and donors/impact investment partners, to ensure that we understand how we can continue to grow the amazing work and influence of this wonderful charity to best serve children in line with our mission. In the penultimate year of our 5 year strategy 2021, I look forward to using these voices to build on our 5 year journey of transformation in Tororo district and Makindye division. We have already put the model to test having scaled into Mpigi district this year and have established some of the systems and structures required to prevent children from entering orphanages. Our team has followed up with children sent home as orphanages were closed and are working with the orphanages to map their transition to community hubs.

To ensure no child is left behind, we have also delivered an inclusive service working in partnership with specialist civil society organisations, delivering awareness and advocacy training around disability and providing and fitting assistive devices to children with disabilities. We have also worked with the Ugandan Ministry of Gender Labour and Social Development to complete a Knowledge Attitude and Practice survey that included the views of over 1,500 children living with disabilities in the community and in orphanages, across three districts, to help inform advocacy, policy, programme development and practice to deliver this vital work.

Trustees' report Year to 31 December 2020

I am certain of our mission and hugely proud of our achievements, but also very aware of the challenge ahead. As a small charity with a big impact we are going to need all the help we can get, especially because like many other charities we find ourselves living with the uncertainty created by Covid-19. Next year is critical as we refresh our organisational strategy and set out how we will do everything in our power to ensure the successful future of Child's i and ensure that children in Uganda, especially those that are likely to be left behind and forgotten, have a safe and happy childhood. This strategy will chart our pathway to recovery taking into account the lessons learnt from the global pandemic. Central to the plan will be a stable organisation that is resilient and able to withstand extraordinary risks, so that we can continue to support children and families who need us most.

Taking over from Lucy Buck, our founder, in October 2019 was an honour, we celebrated her contribution and recognised her important journey of succession to Ugandan leadership. I want to thank the UK and Ugandan team, our trustee boards in Uganda and UK, our Senior Leadership team in Uganda and all our supporters, for their commitment and contribution to our mission. We rely on our family and our community of supporters to maintain our purpose driven work to help build strong communities that keep the most vulnerable children and their families safe and together.

A handwritten signature in black ink, appearing to read 'Christopher Muwanguzi', with a horizontal line at the end.

Christopher Muwanguzi

CEO

2) Strategic Report

VISION

Our vision is that one day, in a Uganda free of orphanages, all children will belong to and grow up in a safe and loving family.

We want to enable Uganda to fully commit as a nation to curb the spread of orphanages, repurposing the orphanages that exist and reimagining the way it cares for vulnerable children and young people.

OUR WORK

Orphanages are separating families, fracturing communities, and ultimately harming children. They stand in the way of a thriving society yet they are still being set-up and run, in spite of the huge cost to children's wellbeing and Uganda as a whole.

Child's i Foundation is developing a blueprint for sustainable alternatives to orphanages: truly social services run by and for communities to strengthen families and support them to raise their children, as well as finding new foster and adoptive families for those who need them.

We're helping to reimagine the whole child protection and child care system, repurpose orphanages, and rebuild services at the heart of communities that are designed to strengthen and support birth, foster and adoptive parents.

WHERE WE OPERATE

Child's i Foundation works in Uganda, situated in East Africa. Our approach is to target specific regions across Uganda where we can demonstrate our model with the intention of scaling it through partnerships across the country to achieve our vision. In partnership with the government, we currently work in Mpigi and Tororo at district level. In addition to this, we are working in the Makindye division of Kampala, the capital of Uganda. By including both rural and urban settings, we are providing a holistic blueprint to make sure that eventually, across all districts, no child ever has to spend one night in an orphanage.

Our ambition is not only to change the way children are cared for in Uganda, but to spearhead a global movement for care reform. We are a founding member of Transform Alliance Africa, a growing collective of specialist national NGOs working across Africa all committed to this cause and, together with our friends and partners across the world, we believe we can achieve the change that will eventually consign orphanages to the history books. We will showcase what has been achieved in Uganda to demonstrate what is possible.

WHY IS THIS WORK NEEDED?

Most children who live in orphanages have at least one living parent, but poverty, disability and other pressures force families to relinquish their children to damaging institutions. By supporting families to stay together, reuniting families who have been separated by the orphanage system and building new families through fostering and adoption we are showing that there is a better way to care for children.

Over 80 years of research from across the world has demonstrated significant harm of institutionalisation on children. These children are deprived of loving parental care and may consequently suffer life-long physical and psychological harm. Children who grow up in institutions can experience attachment disorders, cognitive and developmental delays, and a lack of social and life skills leading to multiple disadvantages during adulthood. Long-term effects of living in institutions can also include disability, increased rates of mental health problems, involvement in criminal behaviour, and suicide.

Uganda holds one of the highest numbers of children in institutions in East Africa, a phenomenon that saw a significant increase since the 1990s. By 2012, the number of institutions for children in the country exploded: a baseline survey conducted by the government at the time estimated 50,000 children growing up across 800 institutions. Covid-19 has generated considerable new challenges. Many institutions were suddenly left without much support, and the government had to step in to provide food. We experienced and have supported children being abruptly returned to their families from institutions without any due process or ongoing monitoring, leaving the children highly vulnerable to abuse and neglect.

ACHIEVEMENTS – 2020 REVIEW

Overall Progress made in 2020

At the start of the pandemic in Uganda, back in March 2020 we were asked by the government to be a key partner in the Covid-19 task force response. Working at the national level we influenced policy and advocated for children in alternative care. We supported the government to hold coordination meetings between the National Child Protection Working Group (NCPWG) and Civil Society Organisations, providing digital solutions for the meetings to happen virtually.

We also supported the government to organise a virtual conference to share innovative responses to the pandemic and another on alternative care, that brought together Civil Society organisations, UN agencies, government departments and international partners.

At the local and grass root level, we continued to work with the community and local authority officers to implement our community led child protection programme, providing economic strengthening to families in need, to prevent unnecessary separation. We provided guidance to an orphanage in Tororo and Mpigi to ensure that children rapidly reintegrated were followed up using a rigorous case management process to assess and ensure their safe placement.

We expanded our work into a new district and immediately made significant inroads with the local government supporting the local authority task force to prioritise child protection and to set up hand washing stations throughout the district. We adapted our approach in the early days working with existing local council structures to monitor children and respond to the increased child sexual abuse reports. We worked with the local probation officer to get urgent medical attention to girls and women experiencing violence and worked with the police to seek justice.

With support from a UBS Optimus Foundation Covid-19 grant, we worked in partnership with the Ministry of Gender Labour and Social Development, Ministry of Health and the National Association of Social Workers in Uganda to deliver a coordinated response led by social workers to raise awareness and build the capacity of para social workers dealing with the immediate impact of Covid-19. The project was delivered over two months in three high risk areas including a fishing district, a border town and slums in a poor urban area.

Of the households we supported in 2020, 65% were female headed households. These women were supported to improve their living conditions with rent, where some had lost income and fallen into arrears, and with vocational and life skills training and with income generation and business start up support.

We have also;

- Established 12 Community Development Networks made up of local elected officials and community volunteers (CV) to identify and signpost children and their families at risk.
- Ensured 178 Community Development Network (CDN) members were trained on Care reform / De Institutionalisation and alternative care.
- Prevented 35,699 children from family separation through the support and work of the CDN's /CV's.
- Supported 725 families with 2,955 children through our ACTIVE Family Support approach.
- Trained 41 foster families approved by the government to provide loving homes for children without parental care.
- Ensured 87 families benefited from income generating support including business training and start-up capital to increase their income and improve their livelihoods and household economy.
- Integrated 48 children/young adults into family based and community care.
- Supported 563 children with disabilities with psychosocial support of which 411 were supported with accessibility devices, psychosocial support and counselling.

1) Pioneer the closure of orphanages at a district level

We have transformed Tororo district working closely with the local government to support the last orphanage to transition into a community hub and placed 14 children safely into family care. We have also supported 327 children with disabilities demonstrating that alternatives to institutional care can be inclusive and that this model is achievable in an African context. We will exit this district in the next year leaving behind family and community based alternatives to orphanages, a trained local government workforce, and over 200 community volunteers. Community Networks have also been established along with peer parenting and savings groups to support families to stay together.

During the course of the year, we supported Tororo Children's home to start their process of repurposing into a community hub. In 2020, our focus was to support the safe transition of 23 children into families. When the Covid-19 pandemic broke out, Tororo Children's home sent 17 children home without adequate preparation. Child's i stepped in to provide technical guidance to Tororo Children's home. The team monitored and guided the safe reintegration of all the children as well as providing an emergency response to the families including food distribution, hygiene materials and awareness information about Covid-19.

We continue to support 11 community based Coordination Networks known as Community Development Networks (CDN's) that keep children safe and sign post families to services. We trained 52 Community Development Network members and continued monitoring 275 members of Community volunteers. Through this work we were able to identify and reach 27,337 children with support of CDN's and CV's in Tororo. Of the 27,337 children reached, 1,329 children, of which 103 were children with disabilities, were supported with ACTIVE Family Support. The support provided was in the form of training in parenting, family strengthening, income generation, emergency support including food, support in agriculture equipment and rent.

During the pandemic, no child at risk was placed in an orphanage in Tororo. According to the government Senior Probation Officer, there has been no request to open a new orphanage and no request to place children in institutional care.

Smile Africa Ministries, an institution in Tororo that has been repurposed, continued to support the community around the institution even during the Covid-19 pandemic. The centre offered support to the most vulnerable with food rations. We continue to work with the centre's social workers to undertake post-placement support and case closures of the 64 children who have transitioned back into safe and loving families (biological, extended, foster and adoptive).

Mpigi District

Building on the success and implementing lessons learnt from our work in Tororo District, we are working closely with the local government in Mpigi to transform our second district. Mpigi has a smaller population than Tororo, but has eight times the number of institutions (16 in total, compared with 2 in Tororo). We have developed Memorandums of Understanding (MoU) with 2 out of the 3 orphanages we will work with over the next three years. We have built a strong relationship with the District Probation and Social Welfare Officer (PSWO), who has provided our Area Manager with office space at the District headquarters and also been our key focal person for our work in the District.

- 21 children were supported to transition from one of the orphanages in Mpigi, to be reunited with their families or to move to family based care. Support for these children and families will continue in the form of post placement support.
- A further 2 orphanages have signed Memorandums of Understanding with us and have agreed to transition 86 children back to their families and communities. We will ultimately help them transition their services into community hubs.
- We have established 7 new Community Development Network's across 5 sub counties, the town council and at district level. We trained 126 CDN members in 2020. Through this work we were able to identify and reach 130 children including 7 children with disabilities in the district, supporting them through parenting, family strengthening, income generation and emergency support including food and rent.

Trustees' report Year to 31 December 2020

- We supported 130 children from 28 families at risk of separation with food, rent income generation and psychosocial support.
- We held learning sessions with 6 staff from 3 orphanages and trained them on the importance of family based care.

2) Create the conditions to eliminate institutional care in Kampala

We successfully piloted a bicycle response project in Makindye funded by The Rocket Foundation. The pilot was developed to partly address the challenges arising from the pandemic and to measure the effectiveness of bicycles and increased connectivity with smart phones as tools to increase our reach during the lockdown. We reached 645 children in 174 families over 3 months. On average the community volunteers reached three times as many families during this pilot (28 children in 10 families, versus 10 children in 3 families on foot) than they had been able to do before the pandemic.

- As a result of the pilot we have mainstreamed the use of bicycles and mobile phones and scaled it to 156 community volunteers across 13 sub counties in Tororo district.
- 13 young adults aged 17-28 have been transitioned from institutional care to independent living in Makindye.
- 26 young adults have been supported to develop a business through mentorship and small business grants as they transition into independent living.
- We established 4 new Community Development Networks across 4 wards and trained 52 members in 2020. Through this work we were able to identify and reach 8,232 children including 205 children with disabilities in the division, supporting them through parenting, family strengthening, income generation, emergency support including food and rent. Of 8,232 children reached, 1,496 children from 362 families received ACTIVE Family support.

3) Build social work capacity and capability to enable the safe closure of orphanages

We trained 425 community volunteers this year. These primary actors, coordinated by our qualified social work team and the local government, have been the first responders throughout the pandemic, supporting families at risk, and intervening to sign post them to services for additional support.

We have continued to deliver a comprehensive social work training programme to enable us to build the capability and capacity of social workers, paraprofessionals, government officers, and where appropriate, NGO's to identify vulnerable children and deliver community and family based care interventions.

Child's i Foundation trained 42 practitioners and policy makers in 2020. Including practitioners from Thrive Uganda who were taken through a 2-week course on Case management. Among them were orphanage staff, Managers and Directors.

A training manual has been developed to equip senior practitioners and social workers within our organisation with the skills required to train the community on alternative care and care reform.

We worked with 15 young care leavers to develop the first draft of a *Peer mentoring life and social skills* manual for young people leaving care.

Working with the government we commissioned Makerere University to carry out a Knowledge Attitudes and Practices (KAP) survey among families with children with disabilities in Kampala and Mukono districts. The aim of the study was to generate evidence around (i) attributes and conceptualisation of CWD; (ii) the use of institutional care for CWD, and; (iii) the barriers/enablers of the full and meaningful integration of CWD into community life. The study will be used to inform government policy as well as practice and project design.

4) Influence key audiences to prioritise family-based care to reduce the reliance on orphanages

In 2020, we strengthened our partnership with the government, the media and other stakeholders to position Child's i Foundation as an influential organisation in care reform. We trained 47 journalists on the importance of family based care and distributed a number of publications to raise awareness of community volunteers, community networks and Covid-19. We also trained 41 local leaders at grass root level to become local influencers and champions for care reform. We established 3 peer groups for 60 parents with children with disabilities.

Despite the containment measures in place we were still able to build new partnerships with like-minded organisations to grow our national coalition advocating for family and community based approaches and worked closely through our regional alliance Transform Alliance Africa (TAA) and our partners Hope and Homes for Children, Lumos and 20 other organisations, to submit recommendations to the European Union on the Rights of the Child.

- We helped revise the National Alternative Care Framework, and successfully advocated for the inclusion of a moratorium for children under 3 not to be placed in orphanages and for the removal of orphanages from the continuum of care.
- We signed a media and awareness raising partnership agreement with the Ministry of Gender Labour and Social Development (MGLSD). The partnership will include training journalists on alternative care as well as field visits to institutions, focused on raising awareness of the impact of institutional care for children living with disabilities.
- We worked with a number of Civil Society Organisations including Uganda Children Rights NGO network to develop a fact sheet on Alternative Care in Uganda submitted to the African Union.
- A virtual conference on Alternative Care was organised in partnership with CRS Uganda, SOS Villages Uganda and ChildFund Uganda. 2020 also saw an increase in invitations for Child's i to participate in government, national, regional and global forums on Alternative Care.
- There was also an increase in requests for technical and financial support from Child's i from government and other stakeholders. Child's i supported the National Child Protection Working Group's coordination team with a paid Zoom account which enabled them to move meetings with member organisations online during the Covid-19 pandemic ensuring continuity and actually increasing membership. In addition, Child's i supports the team with monthly internet and airtime for smooth coordination. Child's i also supported the NCPWG with finances to document their 10 years in existence through a story book and partner briefs. Child's i was one of the sponsors of the 2020 virtual National Learning Event on Child Wellbeing which was hosted by the government. In partnership with the National Association of Social Workers (NASWU) we ran a 3-month project during the Covid-19 pandemic to raise awareness about the importance of child protection and social work.
- We reached an audience of over 180,000 unique users through a combination of Facebook, Instagram, Twitter and the Child's i Foundation website. Through these channels we disseminated 18 blogs, 23 videos and 25 case studies.

5) Strengthen Child's i Foundation to deliver our strategy

- We introduced People HR, an online Human Resource Management System, that has improved our ability to support and track our people's performance against the organisation's strategy.
- We worked with a consultant to develop a Management Information System (MIS) aligned to our Case Management standards and procedures. The system helps us keep a track of finance expenses against our caseload and tracks progress of new, closed cases as well as cases on our Child Protection register.
- Covid-19 related Statement of Practices were introduced and incorporated into all the Child's i operations and premises in order to safeguard the wellbeing of our staff.

Trustees' report Year to 31 December 2020

- Also in response to the Covid-19 restrictions and the new work requirements, we developed a Remote Working Policy to guide staff and ensure productivity and wellbeing.
- The Sexual Harassment Policy was also revised and upgraded to the Protection from Sexual Exploitation and Abuse Policy, which is broader and addresses other key relationships such as those with partners, suppliers and beneficiaries.

Staff engagement during the pandemic

During the pandemic the team were able to overcome many operational challenges, ensuring every member of staff was equipped with a laptop and mobile phone to enable remote working. We've been committed to keeping staff informed and maintaining motivation and morale, holding monthly all staff team calls. Our leadership teams have also been meeting virtually on a regular basis, weekly at the start of the pandemic, and now as a fortnightly taskforce. The CEO was able to carry out an in-country visit for two weeks in December 2020, and spent time with staff, visited families, volunteers and other stakeholders. The Uganda team is now partially office based, and holding safely distanced meetings when required. All staff and community volunteers are provided with PPE when visiting families or carrying out our community work. The UK team, who have been working remotely since March 2020, continue to hold virtual team meetings on a weekly basis.

Monitoring, Evaluation Accountability and Learning

Our Monitoring, Evaluation Accountability and Learning (MEAL) is fully established and functional. The team has grown over time and now provides capacity building and mentorship to programme staff in Monitoring and Evaluation related aspects, greatly contributing to improved programme implementation and delivery. We have seen an improvement in documenting and reporting as well as adherence to standard operating procedures for case management. We have continued to adapt our programme activities to reflect the changing environment.

Monthly programme review meetings were conducted throughout 2020 providing space to discuss issues pertaining to data quality, storage and reporting, as well as programme improvements. In addition, we conducted data quality audits and spot checks to ensure a systematic change across programmes.

Also, we started the process of developing a Management Information System (MIS) with support from a consultant. We continue to collaborate with the consultant to ensure successful completion of the system. So far we are at the stage of data collection and testing data export into the draft version of the system. The system will help us generate reports, export and import data and offer more secure data storage. Stage 1 was demonstrated in July 2021 and we plan to have the first prototype ready by the end of quarter 3 2021.

In addition, the MEAL team introduced a MEAL framework with more relevant and quantifiable indicators; this, combined with the revision of existing tools, and the development and adaptation of new government case management tools is enabling more comprehensive data capture.

We have streamlined all tools to reflect our AFS model and family wellbeing indicators related to five domains of ACTIVE Family Support (living conditions, health, education, family and social relationship, and household economy). This has helped us to track relevant and key data at the time of assessing children and families as well as provide clear interventions to beneficiaries based on identified needs.

In 2020, we had to adapt our activities to reflect the changing environment due to the outbreak of Covid-19. We developed tracking tools for most of our programme work as we delivered remotely. These include prevention and reintegration case trackers, and a CV's/CDN's monitoring and tracking tool.

Future Plans – 2021

The next 12 months will be challenging for the most vulnerable children and their families and it is vital that we remain responsive to their needs. We will continue to create conditions for systemic change and demonstrate that there is no longer a need for orphanages, even during a pandemic. Having demonstrated the transformation of a district and contributed to the development of a national policy for children, that prioritises family and community based care we are uniquely placed to bring about change in Uganda.

Trustees' report Year to 31 December 2020

Reimagine - changing hearts and minds will remain central to our work. We will support the Ugandan government to roll out the National Child Policy, prioritising family based care over institutional care and promoting Deinstitutionalisation.

Rebuild - we will reduce the need for orphanages by strengthening communities and social workers to support families. We will continue our work in demonstrating our model and scale the work in Mpigi demonstrating replicability in partnership with others. We will also put more emphasis on supporting girls and women to ensure that they are not left behind.

Repurpose - we will continue to use our experience to help orphanages to repurpose their services to help keep children in safe and loving families. In 2021 we will support five orphanages to start their journey with some transitioning into community hubs by the end of 2021.

We will;

- Launch a care leavers pathway programme. We will support care leavers through a community based peer led mental health programme that will create a space to talk about mental health and emotional well-being, and develop the tools to build resilience in young people to help them feel safe and happy. We will also pilot a care leavers business start-up programme and incubator to support young adult care leavers to transition into sustainable independence.
- Develop our board and organisation. We will grow and strengthen our Ugandan board, learning from the experiences of other organisations. We will ensure that our primary beneficiaries are represented, heard and lead the way in our programming. We will find donors and partners that will enable us to continue to develop our evidence, develop our organisation so that we can scale our work.
- Develop a financially sustainable and effective organisation. We will agree on our onward strategic direction and try to find ways to mitigate funding challenges. To achieve our strategic goals, we will draw on partnerships, collaborating with other organisations where possible.

Risk Assessment

Child's i Foundation's Risk Register is updated monthly and reported quarterly (or more regularly as required) to both the UK and Uganda Boards. The trustees have assessed the risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The top risks the organisation faces remain as follows:

Risk	Risk Management/Mitigation
Financial Performance & Sustainability <i>Reductions in funding undermines the ability of the organisation to fully fund its work and meet the needs of its beneficiaries. Pressure on unrestricted reserves poses a risk to the charity's going concern status.</i>	The charity regularly produces 24-month forecasts to monitor the financial position and identify funding gaps. It conducts scenario planning to ensure it is able to plan for, and react to, fluctuations in funding and plan for unexpected costs. Financial risks are included on the risk register and appropriate mitigations put in place. The charity is actively seeking to diversify income sources and build new relationships and collaborations to grow income streams. Simultaneously there has been a drive to seek cost efficiencies wherever possible.
Safeguarding Children & Young People <i>Inadequate or ineffective Safeguarding Policy or Practice leads to, or contributes to, serious injury or harm to a child or young person. This is the</i>	The charity has a child protection policy which is at the heart of our operations. All our staff and trustees undergo DBS checks. We hold weekly and monthly safeguarding meetings, and all children under our care are carefully tracked and monitored using a case management system. In Uganda, the organisation employs a Safeguarding and Quality Assurance lead who takes primary responsibility for safeguarding, however this is a core

Trustees' report Year to 31 December 2020

<i>biggest risk facing Child's i Foundation. Child's i, by the nature of its work, interacts with extremely vulnerable children and young persons, often facing complex challenges. As such there is a level of inherent risk in this work.</i>	responsibility of all staff across our organisation.
Covid-19 Pandemic <i>Inadequate or ineffective protocols around Covid-19 safety lead to serious illness or death from Covid-19 of a staff member, partner or beneficiary. More widely, the impact of Covid-19 on society impedes the work of Child's i; this might include the impact of lockdowns, or wider health outcomes in the communities we serve.</i>	In response to the Covid-19 pandemic the organisation developed a strategy to ensure we can continue to support families and children. This includes assisting those families and children who will be most affected by the crisis, by providing them with the information and support they need, including providing critical supplies and small grants; and supporting local government and community leaders. The charity is uniquely placed in Uganda to utilise its existing networks and relationships with families, children, community leaders and government to enable quick and effective coordination to take place, and thus ensure our beneficiaries continue to be supported during the Covid-19 pandemic. Where appropriate staff will continue to work remotely, and office working will be subject to risk assessment at management level. We recognise the need to prioritise looking after those of our staff who may need extra support during this time. We have adapted our case management protocols to include telephone monitoring to maintain safety, visiting families where we have additional concerns, maintaining advised social distancing guidance, as we keep a pulse on ongoing child protection issues. We are continuing to share relevant health, hygiene and referral information via WhatsApp and SMS, and through our network of community volunteers and local authority personnel.

FINANCIAL REVIEW

Child's i Foundation opened the year with funds of £274,642, of which £110,481 related to unspent restricted funds from 2019.

Income

During the year, Child's i Foundation recognised income of £1,146,657 (2019: £1,103,122). This income was realised thanks to the support of several trusts and foundations. These include UBS Optimus Foundation, Medicor Foundation, Olwyn Foundation, St James Place Foundation, Norton Rose Fulbright Foundation, the Co-Nordic Initiative, the Rocket Foundation, and Souter Trust. Thanks also goes to our fantastic community of individual and regular givers.

In 2020, 21% of income was unrestricted (2019: 35%).

Expenditure

During 2020, £1,045,261 (2019: £1,120,632) was expended, of which 94% (2019: 92%) was on our social purpose activities with the balance of 6% (2019: 8%) on fundraising costs.

Trustees' report Year to 31 December 2020

Movement on funds

The net surplus on all funds for the year was £101,396 (2019: net deficit of £17,510), being an unrestricted net deficit of £30,277 (2019: £5,004) and a restricted net surplus of £131,673 (2019: deficit of £12,506).

Financial position

Child's i Foundation closed the year with funds of £376,038 (2019: £274,642), of which £242,154 (2019: £110,481) was restricted, and £133,884 (2019: £164,161) was unrestricted. The net assets of those funds are represented by fixed assets of £21,056 (2019: £36,852), cash and bank balances of £313,039 (2019: £215,112) and receivables and stock of £86,002 (2019: £67,932) less liabilities of £44,059 (2019: £45,254).

Reserves

The organisation's reserves policy is to aim to hold a minimum of 3 months' worth of unrestricted expenditure in general free reserves, meaning unrestricted funds excluding those tied up in fixed assets. The purpose of holding such reserves is to provide buffer funding in the event of a temporary fall in income, and to cover the costs of orderly, child-safe closure if necessary. The general free reserves as at 31 December 2020 were £112,828 and average monthly expenditure from unrestricted funds during the year was £22,136, implying that the organisation held approximately five months' worth of expenditure in general reserves. Although the reserves is above the minimum set by the policy, the trustees are keen to maintain reserves at a higher level currently given the uncertainty in the funding environment.

3) Acknowledgements

Funders

We would like to thank everyone who supported the work of Child's i Foundation this year. We are thankful to those who have made donations, taken on virtual challenge events, or volunteered their time in support of our work.

Trusts and Foundations have continued to support our work generously. In particular, we would like to highlight the support of:

St James's Place Charitable Foundation
Norton Rose Fulbright Foundation
UBS Optimus Foundation
Olwyn Foundation
Co-Nordic Initiative
Medicor Foundation
The Rocket Foundation
Souter Charitable Trust
Allan & Nesta Ferguson Charitable Trust
Nick Jenkins Foundation
The Clara E Burgess Charity
Tony & Sheelagh Williams Charitable Foundation
Eleanor Rathbone Charitable Trust
Rainford Trust
Mrs Mary Daley Foundation
The Dove Trust
Stella Symons Charitable Trust

Our corporate partners have gone above and beyond as always, and we thank:

Norton Rose Fulbright
Blue Sky Fostering
Texcel Developments

Trustees' report Year to 31 December 2020

Travers Smith Foundation
TLG Capital
Pantheon
Pracedo
Back to My Roots
Reed Smith

Volunteers

Child's i Foundation has enjoyed the services of many volunteers who have worked incredibly hard to support our communications and fundraising team in both the UK and Uganda. The trustees wish to thank all our supporters who have given so freely of their time.

Relationships with other organisations

The trustees wish to express their gratitude to the following organisations for their continued support through 2020.

Catholic Relief Service (CRS) is the lead partner for the Keeping Children in Healthy and Protective Families project.

Chances Charity (Tororo district, Education NGO).

District Level Governments (DLG) of Tororo, Masaka, Mpigi and Mukono.

Hope and Homes for Children are Child's i's technical partners who are supporting the implementation of our 5-year strategy.

Help Uganda Trust are the funders of the St Michael's Child Care institution.

Inclusion Support Uganda support us to deliver inclusive provision for families with children with disabilities

Kampala Catholic Archdiocese are the founders, caretakers and managers of the St Michael's Child Care institution.

Kampala Capital City Authority is the local authority body that governs the City of Kampala.

Light of the World (Disability NGO).

Makerere University Research partners, who also carried out the Knowledge Attitude and Practices study.

Ministry of Gender, Labour and Social Development (MGLSD) is the line ministry in Uganda responsible for children and youth.

Norton Rose Fulbright provides office space for our team meetings (outside of lockdown).

Reed Smith provides office space and printing facilities for fundraising and communications materials.

Retrak (Makindye Division, NGO).

Thrive Uganda (NGO) partner delivering family based care in greater Masaka.

Transform Alliance Africa is a regional partner supporting implementers across the continent to share know-how on child protection and system reform.

Walk in Love (Makindye division, ECD NGO).

4) Structure, Governance & Management

Child's i Foundation is a UK registered charity organised as a company limited by guarantee. The constitution of the company is set out in its Memorandum and Articles of Association of Child's i Foundation. As a charity, application of its income is limited to the promotion of its objects. Child's i Foundation operates in Uganda through Child's i Foundation Limited, a registered company limited by guarantee (reg. no 80020001223018). This company is registered as an International NGO in Uganda (registration no 4780 and permit no 6335). Activities in Uganda are undertaken by this company, in which Child's i Foundation is a guarantor. In order to provide the best overview of the operations of the charity these financial statements consolidate the results of the Ugandan and UK entities.

The articles of Association set out the charitable purposes for public benefit in the following terms:

“the relief of financial hardship and sickness, the advancement of education and the preservation of good health among children and young people, particularly but not exclusively, orphaned, abandoned and/or

Trustees' report Year to 31 December 2020

disabled children and young people, in such ways that the trustees shall determine, including but not limited to the provision of services and facilities for their care, education and health."

Directors and Trustees

The trustees constitute directors of the charitable company for the purposes of the Companies Act 2006 and trustees of the charity for the purposes of the Charities Act 2011. Details of the trustees during the year are set out below:

Trustees	Appointed/resigned
Madeleine Harding	
Beate Sørum	
Joel Kibazo	
Debbie Clarke	
Simon Goodworth	Resigned 27 May 2021
Catherine Deakin	Resigned 9 March 2020
Joanna Ralling	Resigned 12 January 2021
Victoria Bakulumpagi	Appointed 28 January 2020
Ade Adetosoye	Appointed 11 November 2020
Caroline Lubale-Buluba	Appointed 5 May 2021

Recruitment, Appointment and Induction of Trustees

The minimum number of trustees is three with no maximum. Potential new trustees are identified by the board for the particular skills, knowledge or experience they can bring to enhance the board's skill set.

The induction of new trustees involves interviews and attendance at one or more meetings as an observer prior to co-option, provision of recent minutes, financial reports and other relevant materials. All new trustees are required to read and familiarise themselves with all relevant company procedures and policies prior to being registered as a director with Companies House and the Charity Commission.

Organisational Structure and Decision Making

The trustees meet at least four times a year when they consider the strategic direction and governance of Child's i Foundation. Since the start of the Covid-19 pandemic the trustees have met (by video conference) regularly, sometimes weekly, to keep updated, to assess risk and advise the executive team. The charity is managed on a day-to-day basis by our Chief Executive Officer based in the UK who is responsible to the Board. The trustees and CEO represent the charity's key management personnel who have authority and responsibility for planning, directing and controlling the activities of the charity. Throughout 2020, the CEO, Christopher Muwanguzi, was supported by a team of skilled staff in the UK and Uganda.

Public benefit

The aims and benefits of Child's i Foundation are contained within the main body of this report. We have considered the key principles of the Charity Commission's general guidance about public benefit and have concluded that Child's i Foundation meets all the requirements.

Remuneration

The pay of the Chief Executive Officer is set by the Board of Trustees, as represented by the Chair. The Chief Executive Officer sets the pay for other staff members in the UK. Staff pay bands are set with regards to salaries for similar positions in similarly situated organisations. Pay for all staff is reviewed annually, alongside performance appraisals and the overall performance of the organisation.

Equality, Diversity and Inclusion

Child's i Foundation is committed to equal opportunities for all. The Child's i 'Equal Opportunities Policy (EOP)' is to ensure no staff members, partner agencies, service users and volunteers receive less favourable treatment on the grounds of religious belief, political opinion, race (including colour, nationality or ethnic origin), disability, gender, marital status, sexual orientation, having or not having dependents, pregnancy or age.

Fundraising statement

Child's i Foundation's vision is to see every child in Uganda grow up in a loving family. We fundraise so that we can provide the services that deliver our charitable objectives.

We have regard to the guidance provided by the Fundraising Regulator, and we actively support the Code of Fundraising Practice. We promise to be open, honest, clear, respectful, fair, reasonable and accountable. All Child's i Foundation staff and volunteers (including the Board of Trustees) have a responsibility to be aware and have a thorough understanding of fundraising best practice.

Child's i Foundation respects the rights of its supporters to clear, truthful information about our work, how donations and other income are spent, and how we manage donors' information responsibly.

The individuals that we mail are our supporters with whom we already have a relationship, and who have given their consent to be contacted by us. We never buy in any data lists for fundraising and we do not sell or share supporter details with any other individuals or organisations.

We do not employ professional fundraising agencies with regard to any aspects of our fundraising activities. All of our activities are planned and delivered in house by our Relationships Manager, who builds relationships with our supporters.

Our policies and procedures are compliant with best practice as set out by the Institute of Fundraising, with the best interests of the charity's donors. We never pressure anyone to make a donation and take particular care to avoid asking vulnerable people for donations.

We will not solicit or accept donations from companies or individuals who participate in activities which could cause detriment to the charity's reputation or work.

The charity received no complaints regarding its fundraising activities in the last twelve months. Complaints are taken very seriously and will be investigated, with disciplinary action being taken where appropriate.

Ethical income policy

We do not accept any gifts or payments from prospective adoptive or foster care parents, so as to retain our independence and objectivity during the assessment and placement of children with families.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Child's i Foundation for the purposes of company law) are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the income and expenditure of the group for that period. In preparing these financial statements, the trustees are required to:

- ♦ select suitable accounting policies and apply them consistently;
- ♦ observe the methods and principles in 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);
- ♦ make judgements and estimates that are reasonable and prudent;
- ♦ state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ♦ 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

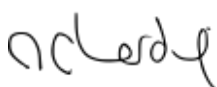
Each of the trustees confirms that:

- ♦ so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- ♦ the trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the Charity on 9 September 2021 and signed on its behalf by:



.....
Madeleine Harding, Chair



.....
Debbie Clarke, Vice Chair

Independent auditor's report to the corporate trustee of Child's i Foundation

Opinion

We have audited the accounts of Child's i Foundation (the 'charitable parent company') and its subsidiary (the 'group') for the year ended 31 December 2020 which comprise the group statement of financial activities, the group and charitable parent company balance sheets, the consolidated statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the group's and of the charitable parent company's affairs as at 31 December 2020 and of the group's income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 group and charitable parent 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 auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

Other information (continued)

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

We have nothing to report in this regard.

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 trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is also the directors' report for the purposes of company law, 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 group and the charitable parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept by the charitable parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the charitable parent company financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit; or
- ◆ the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 group's and the charitable parent 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 group or the charitable parent company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;
- ◆ we focused on specific laws and regulations in both the UK and overseas, which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, data protection legislation, anti-bribery, employment, safeguarding principles, health and safety legislation;
- ◆ we considered the impact of the international nature of the group's operations on its compliance with laws and regulations;

Auditor's responsibilities for the audit of the financial statements (continued)

How the audit was considered capable of detecting irregularities including fraud (continued)

- ◆ we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- ◆ identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.
- ◆ To address the risk of fraud through management bias and override of controls, we:
- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions;
- ◆ assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- ◆ used data analytics to investigate the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ agreeing financial statement disclosures to underlying supporting documentation;
- ◆ reading the minutes of meetings of those charged with governance;
- ◆ enquiring of management as to actual and potential litigation and claims; and
- ◆ reviewing any available correspondence with HMRC and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Auditor's responsibilities for the audit of the financial statements (continued)

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

Use of our report

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



21.9.2021

Hugh Swainson (Senior Statutory Auditor)

For and on behalf of Buzzacott LLP, Statutory Auditor

130 Wood Street

London

EC2V 6DL

Consolidated statement of financial activities 31 December 2020
(Including income and expenditure account)

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Unrestricted funds £	2019 Restricted funds £	2019 Total funds £
Income from:							
Donations and legacies	2	239,631	907,026	1,146,657	390,267	712,855	1,103,122
Total		239,631	907,026	1,146,657	390,267	712,855	1,103,122
Expenditure on:							
Raising funds	4	41,174	20,823	61,997	58,672	34,388	93,060
Charitable activities	5	224,459	758,805	983,264	329,851	697,721	1,027,572
Total		265,633	779,628	1,045,261	388,523	732,109	1,120,632
Net (expenditure) income		(26,002)	127,398	101,396	1,744	(19,254)	(17,510)
Transfers between funds	16	(4,275)	4,275	—	(6,748)	6,748	—
Net movement in funds	3	(30,277)	131,673	101,396	(5,004)	(12,506)	(17,510)
Reconciliation of funds							
Total fund balances brought forward		164,161	110,481	274,642	169,165	122,987	292,152
Total fund balances carried forward		133,884	242,154	376,038	164,161	110,481	274,642

All of the activities derived from continuing operations during the above two financial periods.

Balance sheets 31 December 2020

	Notes	2020 Group £	2020 Charity £	2019 Group £	2019 Charity £
Fixed assets					
Tangible fixed assets	10	21,056	217	36,852	1,406
Current assets					
Stock	11	4,426	—	1,777	—
Debtors	12	81,576	61,042	66,155	43,585
Cash at bank and in hand		313,039	289,685	215,112	156,456
		399,041	350,727	283,044	200,041
Creditors: amounts falling due within one year	13	(44,059)	(21,378)	(45,254)	(23,101)
Net current assets		354,982	329,349	237,790	176,940
Total net assets		376,038	329,566	274,642	178,346
Funds					
Unrestricted funds	16	133,884	53,842	164,161	82,670
Restricted funds	16	242,154	275,724	110,481	95,676
Total funds		376,038	329,566	274,642	178,346

These accounts were approved and authorised for issue by the Board on 9 September 2021 and signed on their behalf by:



Madeleine Harding
Chair

Child's i Foundation
Company Limited by Guarantee
Registration Number: 06674427 (England and Wales)

Consolidated statement of cash flows 31 December 2020

	Note	2020 £	2019 £
Net cash flow from operating activities			
Net cash provided by (used in) operating activities	A	99,493	(41,130)
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,566)	(24,118)
Net cash used in investing activities		(1,566)	(24,118)
Change in cash and cash equivalents in the year		97,927	(65,248)
Reconciliation of net cash flow to movement in net funds:			
Cash and cash equivalents at 1 January 2020		215,112	280,360
Cash and cash equivalents at 31 December 2020		313,039	215,112

A Reconciliation of income (expenditure) to net cash flow from operating activities

	2020 £	2019 £
Net income (expenditure) for the year (as per the statement of financial activities)	101,396	(17,510)
Adjusted for:		
Depreciation (note 10)	14,818	11,509
Movement in capital grants	—	(19,311)
Adjustment for foreign exchange	(669)	(1,618)
Loss in disposal of fixed assets	3,213	—
(Increase) in stocks	(2,649)	(32)
(Increase) decrease in debtors	(15,421)	(9,366)
(Decrease) in creditors	(1,195)	(4,802)
Net cash provided by (used in) operating activities	99,493	(41,130)

Child's i Foundation does not have any borrowings or lease obligations. Net debt consists therefore of the cash at bank and in hand.

Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Critical accounting judgements and estimation uncertainty

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the accounts recognised in the financial statements nor do any estimated or assumptions made carry a significant risk of material adjustments in the next financial year, with the exception of assessing the impact of Covid-19 on the charity's income, expenditure and financial position (see assessment of going concern below).

Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable group to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular, the Trustees have considered the charitable group's forecasts and projections and have taken account of pressures on income.

The Trustees have considered the impact of the global coronavirus pandemic on the funding environment, as noted in the risk assessment section of the Trustees' report, and have concluded that whilst there may be challenges in plugging potential gaps in funding in the longer term, income appears to be relatively secure for the 2021 financial year as a result of the charity being in the middle of a number of contracted multi-year grant agreements. The charity is however actively seeking to diversify income sources and build new relationships and income streams to mitigate any future loss of funding beyond the end of the current arrangements. It is acknowledged that there may be further implications for the charity's activities, beneficiaries, funders, suppliers and the wider economy over the coming year.

The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Basis for consolidation

The consolidated (group) financial statements comprise the UK operations of the charity and its subsidiary in Uganda, in which the UK Charity is a Guarantor and exercises full control.

The results of the subsidiary company are presented in the Consolidated Statement of Financial Activities by disclosing the income and expenditure derived from its charitable activities separately from those of the Charity. A summary profit and loss account for the trading subsidiary is included in note 2. A summary of the balance sheet for the trading subsidiary is included in note 1.

The subsidiary company's assets and liabilities are consolidated in the group balance sheet on a line-by-line basis.

Income

Income is recognised when there is entitlement to the income, the amount can be measured reliably and the income is probable. The following specific policies are applied to particular categories of income:

- ♦ Voluntary income received by way of donations, legacies and grants is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Gift aid recoverable is accounted for as the charity earns the right to consideration by its performance.
- ♦ Coronavirus Job Retention Scheme grants are credited to the statement of financial activities when the charity has entitlement to the income and when the amount receivable has been quantified.
- ♦ Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- ♦ Gifts in kind donated for use by the charity are included when receivable and valued at the amount the charity would have had to pay to acquire them.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

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

Fundraising costs are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Expenditure (continued)

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature to support them.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. These include governance costs which are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements. Support costs are allocated across expenditure on raising funds and charitable activities as a proportion of total expenditure incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost where their acquisition value is greater than £100 and are stated at cost net of depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value over their estimated useful lives as follows:

♦ Motor vehicles	-	25% straight line per annum
♦ Computer equipment	-	33.33% straight line per annum
♦ Office equipment	-	33.33% straight line per annum

Debtors

Debtors are recognised at the settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Financial instruments

The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Foreign exchange

Transactions in foreign currencies are recorded at the rates at the date of the transaction, and exchange fluctuations are written off at the time of payment. Assets and liabilities at the balance sheet date have been converted at the rate ruling at that date.

The results of overseas operations are translated at the average exchange rates during the period and the balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Unrestricted funds

Unrestricted general funds are funds that can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

1 Results from Child's i Foundation Uganda Limited (charitable subsidiary)

Statement of financial activities:

	Unrestricted funds £	Restricted funds £	2020 Total funds £	Unrestricted funds £	Restricted funds £	2019 Total funds £
Income and restricted gifts	165,383	601,200	766,583	172,616	597,342	769,958
Expenditure	146,544	652,093	798,637	192,784	623,689	816,473
Net movement in funds	18,839	(50,893)	(32,054)	(20,168)	(26,347)	(46,515)

Balance sheet:

	2020 Total funds £	2019 Total funds £
Fixed assets	19,325	35,446
Current assets	48,313	83,004
Creditors: amounts falling due before one year	(22,681)	(22,153)
Creditors: amounts falling due after one year	(14,604)	(32,286)
	30,353	64,011
Unrestricted funds	67,652	51,682
Restricted funds	(37,298)	12,329
	30,353	64,011

Child's i Foundation LTD, 1081, block 246, Kyeyitabya, Muyenga, PO BOX 72071, Kampala, Uganda

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Donations	215,837	3,302	228,108	369,907	900	370,807
Grants	—	903,724	903,724	—	711,955	711,955
Revaluation gain on consolidation	669	—	669	6,312	—	6,312
Gift aid reclaimed	14,156	—	14,156	14,048	—	14,048
Coronavirus job retention scheme	8,969	—	—	—	—	—
	239,631	907,026	1,146,657	390,267	712,855	1,103,122

3 Net movement in funds is stated after charging

	Group		Charity	
	2020 £	2019 £	2020 £	2019 £
Auditor's remuneration				
. Group statutory auditors	10,206	9,000	10,206	9,000
. Other auditors	3,115	7,910	—	—
Foreign exchange gains	669	6,312	—	—
Depreciation on fixed assets	14,818	11,509	1,189	1,190

4 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Staff costs	34,732	19,270	54,002	24,212	34,000	58,212
Other direct costs	6,442	1,553	7,995	34,460	388	34,848
	41,174	20,823	61,997	58,672	34,388	93,060

5 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Direct costs	144,691	739,420	884,111	259,032	664,998	924,030
Support costs (see note 6)	79,768	19,385	99,153	70,819	32,723	103,542
	224,459	758,805	983,264	329,851	697,721	1,027,572

6 Support costs

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Legal and professional	13,868	1,708	15,576	3,279	10,136	13,415
Audit and accounting fees	13,321	—	13,321	10,618	6,292	16,910
Insurance costs	10,801	566	11,367	6,185	9,767	15,952
Other costs	3,449	233	3,682	3,912	378	4,290
Support staff costs	22,878	16,878	39,756	39,760	1,706	41,466
Depreciation	15,451	—	15,451	11,509	—	11,509
	79,768	19,385	99,153	75,263	28,279	103,542

7 Staff costs

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Wages and salaries	531,146	626,591	196,351	212,549
Social security costs	50,706	61,714	17,226	20,578
Pension costs	6,253	5,530	6,253	5,530
	588,105	693,835	219,830	238,657

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

	Group		Charity	
	2020	2019	2020	2019
No of employees	49	62	5	4

No employees earned over £60,000 during the current or prior years.

The total employee benefits (including pension and employers national insurance) paid to key management personnel in the group amounted to £67,699 (2019: £76,201). Except for the trustees (who are not remunerated), key management personnel is considered to be the CEO only.

Pension Scheme

The charity operates a defined contribution scheme. Contributions are charged in the statement of financial activities as they accrue. The charge for the year was £6,253 (2019: £5,530). There were 5 (2019: 5) scheme members at the balance sheet date. £846 (2019: £1,016) of contributions was owed to the scheme as of that date.

8 Trustees' remuneration

No trustees received any remuneration from the charity in relation to their services during the year (2019: £0). One Trustee was reimbursed for expenses of £29 (2019: £0) with respect to travel to a Trustee meeting.

9 Taxation

The company is a charity under the Finance Act 2010 (schedule 6, paragraph 1) definition. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within categories covered by the Corporation Tax Act 2010 (part 11, chapter 3) or the Taxation of Chargeable Gains Act 1992 (section 256), to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period.

10 Tangible fixed assets

Group	Office equipment £	Motor vehicles £	Computer equipment £	2020 £
At 1 January 2020	25,567	26,539	8,948	61,054
Additions	844	—	722	1,566
Disposals in the year	(1,464)	(5,001)	—	(6,465)
At 31 December 2020	<u>24,947</u>	<u>21,538</u>	<u>9,670</u>	56,155
Depreciation				
At 1 January 2020	15,881	1,632	6,689	24,202
Charge for the year	7,794	5,107	1,917	14,818
Eliminated on disposal	(483)	(3,438)	—	(3,921)
At 31 December 2020	<u>23,192</u>	<u>3,301</u>	<u>8,606</u>	35,099
Net book value				
At 1 January 2020	9,686	24,907	2,259	36,852
At 31 December 2020	<u>1,755</u>	<u>18,237</u>	<u>1,064</u>	21,056

Charity	Computer equipment £
At 1 January 2020	3,568
Additions	—
At 31 December 2020	<u>3,568</u>
Depreciation	
At 1 January 2020	2,162
Charge for the year	1,189
At 31 December 2020	<u>3,351</u>
Net book value	
At 1 January 2020	1,406
At 31 December 2020	<u>217</u>

11 Stock

	Group		Charity	
	2020 £	2019 £	2020 £	2019 £
Stock	<u>4,426</u>	<u>1,777</u>	<u>—</u>	<u>—</u>

12 Debtors

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Grants receivable	61,042	42,835	61,042	42,835
Prepayments and accrued income	17,944	20,882	—	750
Other debtors	—	2,438	—	—
	81,576	66,155	61,042	43,585

13 Creditors: amounts falling due within one year

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Trade creditors	13,199	20,095	242	2,245
Other taxes and social security costs	6,404	8,133	6,404	8,133
Accruals	24,456	14,050	14,732	9,747
Deferred income	—	2,976	—	2,976
	44,059	45,254	21,378	23,101

14 Company Limited by Guarantee

The company is limited by guarantee, having no share capital.

15 Related party transactions

During the year, the charity received donations of £40,734 from 7 related parties. All related parties were either Trustees, staff or their family members. (2019: £20,831 from seven trustees).

16 Analysis of funds

Group	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Unrestricted funds					
General funds	164,161	239,631	(265,633)	(4,275)	133,884
Restricted funds					
UBS Optimus Foundation I (including extension)	—	(1,277)	—	3,722	2,445
Olwyn Foundation	(14,325)	120,000	(56,962)	—	48,713
Foreign, Commonwealth & Development Office (formerly Department for International Development UK)	2,628	391,526	(391,942)	—	2,212
Medicor Foundation	64,044	80,000	(68,787)	—	75,257
Nick Jenkins Foundation	2,500	—	(2,513)	13	—
St James Place Foundation	1,808	50,000	(51,808)	—	—
UBS A Small World	(9,640)	8,465	—	1,175	—
UBS Optimus Foundation II	55,028	103,070	(94,324)	—	63,774
Souter Trust	7,538	5,000	(7,641)	—	4,897
The Big Give Campaign Fund	900	2,063	(4,497)	1,534	—
The Co-Nordic Initiative	—	78,622	(65,187)	—	13,434
Covid-19 Fundraising Appeal	—	2,250	—	(2,250)	—
The Rocket Foundation	—	14,994	(14,435)	30	590
UBS Optimus Covid-19 Fund	—	49,827	(21,532)	—	28,295
The Big Give 2020 Campaign Fund	—	2,537	—	—	2,537
Other Small Funds	—	(51)	—	51	—
Total restricted funds	110,481	907,026	(779,628)	4,275	242,154
Total funds	274,642	1,146,657	(1,045,261)	—	376,038

16 Analysis of funds (continued)

Group	At 1 January 2019 £	Income £	Expenditure £	Transfers £	At 31 December 2019 £
<i>Unrestricted funds</i>					
<i>General funds</i>	169,165	390,267	(388,523)	(6,748)	164,161
<i>Restricted funds</i>					
<i>UBS Optimus Foundation I (including extension)</i>	49,517	19,728	(71,198)	1,953	—
<i>Olwyn Foundation</i>	45,128	214	(59,667)	—	(14,325)
<i>Department for International Development (UK)</i>	—	262,180	(259,552)	—	2,628
<i>Hope & Homes for Children Travel Fund</i>	—	3,353	(3,353)	—	—
<i>Medicor Foundation</i>	—	79,897	(15,853)	—	64,044
<i>Nick Jenkins Foundation</i>	—	2,500	—	—	2,500
<i>St James Place Foundation</i>	—	50,000	(48,192)	—	1,808
<i>UBS A Small World</i>	—	66,815	(76,455)	—	(9,640)
<i>UBS Optimus Foundation II</i>	—	80,627	(25,599)	—	55,028
<i>Souter Trust</i>	—	11,837	(4,299)	—	7,538
<i>The Big Give Campaign Fund</i>	—	900	—	—	900
<i>KCHPF – Catholic Relief Services via USAID</i>	25,080	134,804	(164,546)	4,662	—
<i>Phyllida and Glenn Earle Trust</i>	2,935	—	(3,051)	116	—
<i>Autonomous RCT</i>	327	—	(344)	17	—
<i>Total restricted funds</i>	122,987	712,855	732,109	6,748	110,481
<i>Total funds</i>	292,152	1,103,122	1,120,632	—	274,642

The specific purpose of the restricted funds are as follows:

UBS Optimus Foundation I: UBS made a grant toward the project entitled “Families, not Orphanages”, which seeks to demonstrate its child protection model in an urban division and rural district in Uganda, and sits within the charity’s child protection activities.

Olwyn Foundation: The Olwyn Foundation made a 3 year grant in October 2018 to support salary costs of the organisation, in particular supporting the work of our communications, advocacy and fundraising teams.

Foreign, Commonwealth & Development Office (Formerly Department for International Development (Via Hope & Homes for Children): The Foreign, Commonwealth & Development Office is funding a project entitled “No Child Left Behind”. The funding has been granted to HHC (Hopes & Homes for Children) who are in turn funding Childs i Foundation. The project runs from 1 May 2018 to 31 March 2021. The project aims to transform children’s lives by creating a pathway for family & community living for children in institutional care in Rwanda and Uganda; the grant funds activities in connection with delivering this project.

Medicor Foundation: The Medicor Foundation made a 3 year grant in 2019 toward a project entitled “reducing institutional care”, which seeks to demonstrate its child protection model in a rural district in Uganda, and sits within the charity’s child protection activities.

16 Analysis of funds (continued)

Nick Jenkins Foundation: The Nick Jenkins Foundation made a donation of £2,500 to cover the cost of a foster carer in Uganda for one year.

St James Place Foundation: St James Place Foundation made a 3 year grant in February 2018 to cover the cost of the CEO of the charity.

UBS A Small World Fund: In connection with the existing grant from the UBS Optimus Foundation entitled "Families, not Orphanages" The UBS A Small World fund made a donation toward the cost of the charities overheads and fundraising costs in 2019.

UBS Optimus Foundation II: UBS Optimus Foundation made a grant toward the project entitled "Families, not Orphanages Phase II", which seeks to demonstrate its child protection model in an urban division and rural district in Uganda, and sits within the Charities 'child protection activities. In response to the Covid-19 pandemic, a further £50,000 grant was made (**UBS Covid-19 Response**) to enable the charity to respond to the pandemic during 2020.

Souter Trust: The Souter Trust made a donation of £5,000 in 2020 to contribute toward the cost of adoption services in Uganda.

The Big Give Campaign Fund (2019 & 2020): The Big Give was a Christmas fundraising campaign, raising funds to support our community volunteers and community development networks.

Co-Nordic Initiative: The Co-Nordic Initiative is a 3 year grant made in January 2020 for 3 years, worth CHF 300,000. The grant funds our work in Kamengo, Mpigi District, to build a community based child protection system in the area.

Covid-19 Fundraising Appeal: This is an appeal aimed at existing and prospective funders to ask for emergency support ahead of the pandemic.

The Rocket Foundation: The Rocket Foundation funded a pilot project worth £15,000 over 3 months to support community volunteers during the Covid-19 Pandemic. The project purchased bicycles for the volunteers to enable them to reach vulnerable children in isolated areas during the lockdown.

Fund balances at 31 December 2020 are represented by:

	Unrestricted funds £	Restricted funds £	Total 2020 £
Fixed assets	21,056	—	21,056
Current assets	156,887	242,154	399,041
Current liabilities	(44,059)	—	(44,059)
Total net assets	133,884	242,154	376,038

16 Analysis of funds (continued)

Fund balances at 31 December 2019 are represented by:

	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total 2019 £</i>
<i>Fixed assets</i>	36,852	—	36,852
<i>Current assets</i>	169,587	113,457	283,044
<i>Current liabilities</i>	(42,278)	(2,976)	(45,254)
<i>Total net assets</i>	<u>164,161</u>	<u>110,481</u>	<u>274,642</u>

17 Operating lease commitments

At 31 December 2020 the total of the Charity's future minimum lease payments falling within one year under non-cancellable operating leases for office space was £3,427 (2019: £3,427).