

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

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Reference and administrative information

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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
<p>Safeguarding Children & Young People</p> <p>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.</p> <p>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.</p>	<p>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.</p> <p>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.</p> <p>Our Global Safeguarding Policy was updated to include Anti-Slavery and Human Trafficking policy.</p> <p>We have annual staff training on Safeguarding to ensure compliance, improve awareness not limited to knowledge update and accountability.</p>

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.

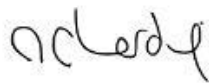
Each of the trustees confirms that:

- ◆ 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)

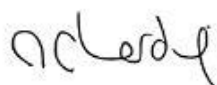
	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £
Income from:							
Donations and legacies	2	311,006	483,390	794,396	205,381	403,478	608,859
Investments		147	—	147	103	—	103
Total		311,153	483,390	794,543	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