

Child's i Foundation

Annual Report and Financial Statements

31 December 2024

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

Charity Registration Number
1126212

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Reference and administrative information

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

1) Introduction

Chair's foreword

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

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

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

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

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

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

Madeleine Harding, Chair

CEO's foreword

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

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

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

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

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

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

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

CEO's foreword Year to 31 December 2024

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

Sincerely,
Christopher Muwanguzi, CEO

2) Strategic Report

VISION

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

MISSION

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

GOAL

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

OUR WORK

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

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

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

WHERE WE OPERATE

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

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

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

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

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

WHY IS THIS WORK NEEDED?

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

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

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

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

Achievements – 2024 in Review

Progress Towards Our Family Strategy (2023–2030)

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

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

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

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

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

Strategic aim 1: Consolidate and champion good practice

Eastern and Northern Region (Tororo Learning Hub)

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

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

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

Central and Southwestern Region (Mpigi Learning Hub)

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

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

Key outcomes included:

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

Kampala and Wakiso District

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

Strategic Aim 2: Scale Up Through Partnership and Collaboration

District Engagement

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

Children's Homes Engagement

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

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

Mpigi District

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

Grandmothers' Project (in partnership with Nyaka)

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

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

National and Continental Engagement

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

Lived Experience Leadership

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

Public and Global Engagement

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

Sustainability and Fundraising

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

Advocacy Impact

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

Monitoring, Evaluation, Accountability, and Learning (MEAL)

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

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

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

People, Governance, and ESG

Investing in People:

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

Governance:

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

Environmental, Social, and Governance (ESG):

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

Commitment to SDGs:

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

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

Risk Assessment

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

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

Our Priorities for 2025

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

FINANCIAL REVIEW

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

Income

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

Expenditure

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

Movement in funds

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

Financial position

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

Reserves

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

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

Going Concern

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

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

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

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

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

3) Acknowledgements

Funders

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

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

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

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

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

Volunteers

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

4) Structure, Governance & Management

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

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

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

Directors and Trustees

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

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

Recruitment, Appointment and Induction of Trustees

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

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

Organisational Structure and Decision Making

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

Public benefit

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

Remuneration

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

Equality, Diversity and Inclusion

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

Fundraising statement

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

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

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

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

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

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

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

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

Ethical income policy

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

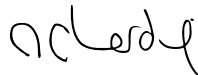
- ◆ select suitable accounting policies and apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the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

Trustees' report Year to 31 December 2024

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

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

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



.....

Madeleine Harding, Chair



.....

Debbie Clarke, Vice Chair

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

- ◆ accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- ◆ the financial statements do not accord with those records; or
- ◆ the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- ◆ the financial statements have not been prepared in accordance with the methods and principles of "Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

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

Buzzacott Audit LLP

Hugh Swainson

For and on behalf of Buzzacott Audit LLP, Independent Examiner

130 Wood Street

London

EC2V 6DL

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

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

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

Balance sheets 31 December 2024

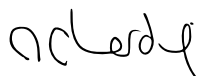
| | Notes | 2024 Group £ | 2024 Charity £ | 2023 Group £ | 2023 Charity £ |
|---|-------|--------------------|----------------------|--------------------|----------------------|
| Fixed assets | | | | | |
| Tangible fixed assets | 10 | 819 | 819 | 256 | 256 |
| Current assets | | | | | |
| Stock | 11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

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

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

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

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



Chair - Madeleine Harding

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

Consolidated statement of cash flows 31 December 2024

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

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

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

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

Basis of preparation

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

Going concern

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

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

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

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

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

Principal accounting policies Year to 31 December 2024

Critical accounting judgements and estimation uncertainty

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

Basis for consolidation

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

Basis for consolidation (continued)

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

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

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

Income

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

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

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

Expenditure

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

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

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

Expenditure (continued)

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

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

Tangible fixed assets and depreciation

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

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

Debtors

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

Stock

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

Cash at bank and in hand

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

Liabilities and provisions

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

Foreign exchange

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

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

Financial instruments

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

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

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

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

Unrestricted funds

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

Restricted funds

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

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

Statement of financial activities:

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

Balance sheet:

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

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

2 Income from donations and legacies

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

3 Net movement in funds is stated after charging

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

4 Expenditure on raising funds

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

5 Expenditure on charitable activities

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

6 Support costs

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

7 Staff costs

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

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

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

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

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

7 Staff costs (continued)

Pension Scheme

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

8 Trustees' remuneration

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

9 Taxation

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

10 Tangible fixed assets

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

10 Tangible fixed assets (continued)

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

11 Stock

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

12 Debtors

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

13 Creditors: amounts falling due within one year

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

14 Company Limited by Guarantee

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

15 Related party transactions

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

16 Operating lease commitments

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

17 Analysis of funds

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

The specific purpose of the restricted funds are as follows:

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

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

17 Analysis of funds (continued)

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

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

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

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

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

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

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

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

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

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

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

17 Analysis of funds (continued)

2023 comparative note:

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

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

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