## Contents

### Reports
- Reference and administrative information 1
- Chair’s foreword 2
- CEO’S foreword 3
- Trustees’ report 4
- Independent auditor’s report 23

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

Trustees
Madeleine Harding (Chair)
Debbie Clarke (Vice Chair)
Ade Adetosoye
Victoria Bakulumpagi
Joel Kibazo
Beate Sørum

Chief Executive Officer
Christopher Muwanguzi

Founder
Lucy Buck

Registered address
Abbots Rift
Monastery Gardens
Rotherfield
East Sussex
TN6 3NB

Company registration number
06674427

Charity registration number
1126212

Auditor
Buzzacott LLP
130 Wood Street
London
EC2V 6DL

Bankers
Charities Aid Foundation
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

Website
www.childsifoundation.org
Chair’s foreword  Year to 31 December 2022

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

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

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

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

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

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

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

Sincerely,

Madeleine Harding
Chair
01 August 2023
2022 was a difficult year for our organisation, but despite the challenges, our team demonstrated remarkable progress towards achieving our vision of every child in Uganda growing up in a safe and loving family.

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

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

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

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

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

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

Sincerely,

Christopher Muwanguzi

CEO

01 August 2023
VISION
Our vision is that one day, in a Uganda free of orphanages, all children will belong to and grow up in a safe and loving family.

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

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

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

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

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

Our ambition extends beyond transforming the care of children solely within Uganda. We strive to lead a global movement for care reform. As a founding member of Transform Alliance Africa, a growing collective of specialised national NGOs working across Africa, we are wholeheartedly committed to this cause. Together with our friends and partners worldwide, we firmly believe that we can bring about the necessary change that will relegate orphanages to the annals of history. We will showcase the achievements we have made in Uganda to demonstrate the possibilities that lie ahead.
WHY IS THIS WORK NEEDED?
Most children who live in orphanages have at least one living parent, but poverty, disability and other pressures force families to relinquish their children to damaging institutions. By supporting families to stay together, reuniting families who have been separated by the orphanage system and building new families through fostering and adoption we are showing that there is a better way to care for children.

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

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

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

ACHIEVEMENTS – 2022 REVIEW
Overall Progress made in 2022

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

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

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

Monitoring the well-being of children is a critical aspect of our work. Through our network of CVs, we diligently monitored 1,079 children (529 male, 550 female) across 270 families in Tororo. Moreover, our CDNs and CVs actively provided prevention services to a total of
Trustees’ report Year to 31 December 2022

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

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

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

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

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

1. **Transition of Children from Institutions**: We successfully supported the transition of 35 children from Peace Portal and Bread from Heaven back into family-based care. These children were safely placed with their birth families, including both biological and extended family members. Thorough assessments were conducted to ensure the safety and preparedness of the children and families for a smooth transition.

2. **Training of Community Development Network (CDN) Members**: We provided comprehensive training to 36 members of the Community Development Network, equipping them with the knowledge and skills necessary to fulfil their roles and responsibilities. The training covered topics such as the impact of institutional care, the importance of deinstitutionalisation, the benefits of alternative care, and the management of child protection cases within the community. These networks play a crucial role in preventing the separation of children from their families.

3. **Prevention of Family Separation**: Through our Active Family and Community Support model, we reached 1,292 children in 294 families, including 75 children with disabilities. Support provided included basic necessities such as food, clothing, and medical assistance, as well as educational support such as books and school fees. Additionally, economic empowerment initiatives were implemented, including income-generating activities such as food stalls, piggery projects, and agricultural inputs.

4. **Referrals and Support**: Through the efforts of the existing CDNs, we successfully prevented the separation of 8,307 children, including 75 children with disabilities, from their families. These children received direct support and were referred to relevant services to address their specific needs.

5. **Creation of Peer Support Groups**: A total of 111 parents were trained, leading to the establishment of nine peer support groups across the district. These parents received training on disability identification and management, effective parenting, and the creation of supportive groups. As part of their journey towards financial independence, the parents have initiated savings efforts.
6. **Foster Care Placements:** While the assessment of 100 foster carers in Mpigi District was completed, the approval process is pending until the district Alternative Care Panel is established in 2023. Nonetheless, we successfully placed two children who were separated from their families into foster care, ensuring their well-being and stability.

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

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

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

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

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

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

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

Recognising the specific needs of parents with children who have disabilities, we facilitated the creation of nine peer support groups in the Makindye division. A total of 134 parents
participated in training sessions focused on disability management, effective parenting techniques, dispelling myths surrounding disabilities, and managing relationships. These peer support groups have been instrumental in providing a platform for mutual assistance and the exchange of experiences among parents, ultimately fostering a strong support system within the community.

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

**Wakiso District**

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

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

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

These efforts demonstrate our commitment to strengthening foster care services and promoting family-based care as a viable alternative to institutionalisation. Through training, advocacy, and collaboration, we are working tirelessly to create a society where every child can thrive within a loving and supportive family environment.
Strategic aim 3: Build social work capacity and capability to enable the safe closure of orphanages

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

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

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

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

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

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

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

Strengthening Child Protection Systems: In collaboration with Tororo District Local Government, we facilitated a learning visit for 13 officials from Mpigi District Local Government and institution directors. The visit aimed to enhance their understanding of effective child protection systems. Participants had the opportunity to visit families,
Community Development Networks, and institutions that have successfully transformed into community hubs.

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

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

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

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

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

**Strategic aim 5: Strengthen our organisation to deliver this strategy**

**Development of a Fundraising Plan**

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

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

Within the plan, potential priority donors have been identified, and a funding forecast has been prepared to provide clarity and direction. Our dedicated fundraising team has actively
pursued funding opportunities and diligently submitted proposals to various funders. Notably, esteemed organisations such as the Segal Family Foundation, Wise Philanthropy, and Catholic Relief Services have conducted assessments, underscoring our commitment to transparency and accountability.

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

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

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

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

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

End of Program Evaluation
With the valuable technical support of an external consultant, we conducted an evaluation of the Families Not Orphanages program. This project aimed to demonstrate the positive outcomes of supporting children to thrive in families through a division and district-level child protection and care system. Furthermore, we sought to strengthen national-level political will for care reform and redirect private and government funding towards sustainable change and better outcomes for children. The evaluation assessed and
documented project achievements and impact while capturing valuable lessons learned to inform our current programming and policy debates on childcare system reform.

**Future Plans – 2023**

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

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

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

**Strategy review and development**

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

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

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

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

The second aim is to scale up through partnership and collaboration. We will identify changemakers within Uganda and provide them with the necessary support to implement good practices. By forming strategic coalitions, we can amplify the collective impact of our
work. Additionally, we will actively promote and support foster care and adoption as viable alternatives to institutionalisation.

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

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

### Risk Assessment

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

<table>
<thead>
<tr>
<th>Risk</th>
<th>Risk Management/Mitigation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Financial Performance &amp; Sustainability</strong></td>
<td>The charity regularly produces 12-month forecasts to monitor its financial position and identify funding gaps. It conducts scenario planning to ensure it can plan for and react to fluctuations in funding and unexpected costs. Financial risks are included on the risk register and appropriate mitigations are put in place.</td>
</tr>
<tr>
<td>Reductions in funding could undermine the organisation’s ability to fully fund its work and meet the needs of its beneficiaries. Pressure on unrestricted reserves poses a risk to the charity’s going concern status.</td>
<td>The charity is actively seeking to diversify its income sources and build new relationships and collaborations to grow its income streams. At the same time, there has been a drive to seek cost efficiencies wherever possible. Worldwide events such as the economic climate and the war in Ukraine continue to affect our fundraising efforts.</td>
</tr>
<tr>
<td><strong>Safeguarding Children &amp; Young People</strong></td>
<td>The charity has a child protection policy that is at the heart of its operations. All staff and trustees undergo DBS and criminal background checks in the UK and Uganda. Weekly and monthly safeguarding meetings are held, and all children under our care are carefully tracked and monitored through a case management system. Concerns are reported and escalated, guided by the Safeguarding policy. All partners are required to share their safeguarding practices.</td>
</tr>
</tbody>
</table>
Trustees’ report Year to 31 December 2022

operational risk facing Child’s i Foundation.

Child’s i Foundation, by the nature of its work, interacts with extremely vulnerable children and young people, often facing complex challenges. As such, there is a level of inherent risk in this work.

practice and to adhere to our Safeguarding policy. In Uganda, the organisation employs a Safeguarding and Quality Assurance Lead who takes primary responsibility for safeguarding, however this is a core responsibility of all staff across the organisation.

Staff Turnover
High staff turnover leading to low employee morale, increased workloads, and increased responsibilities for remaining employees.

Staff retention continues to be a priority. Turnover has been experienced in both Uganda and the UK. Staff transitions have been positive and have gone well in most cases. However, we have reviewed what we can do to increase retention.

We will be providing an increase to address the cost of living crisis and reviewing all staff salaries to make them more competitive. We will also be introducing a staff well-being program that will include team days, counselling, care days, additional training, opportunities for growth, etc.

Where staff leave, we are also offering development opportunities and have started to review progression pathways for our staff.

The organisational structure is under regular review to ensure maximum staffing efficiencies and that it remains aligned with the available resources.

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

Income
During the year, Child’s i Foundation recognised income of £608,962 (2021: £957,297). This income was realised thanks to the support of several trusts and foundations. These include UBS Optimus Foundation, Medicor Foundation, Olwyn Foundation, St James Place Foundation, the Co-Nordic Initiative, Martin James’ Foundation, Oak Foundation, Norton Rose Fulbright Foundation, Grand Challenges Canada and Segal Family Foundation. Thanks also goes to our fantastic community of individual and regular givers. 34% (2021: 25%) of income is unrestricted.
Trustees’ report  Year to 31 December 2022

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

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

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

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

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

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

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

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

To ensure our charitable group's continuity, the Trustees have examined potential events or conditions that could cast doubt on our ability to function as a going concern. This assessment covers at least one year from the financial statements’ approval date and...
includes forecasts, projections, and an indicative pipeline of future funding opportunities for 2023 and beyond.

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

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

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

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

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

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

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

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

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

- Simon and Fiona Lockyer
- Martha Bean
- Madeleine Harding
- Philip Williams
- Alastair Bruce and
- Giles Hunt.
Volunteers
Child’s i Foundation has enjoyed the services of many volunteers who have worked incredibly hard to support our communications and fundraising team in both the UK and Uganda. The trustees wish to thank all our supporters who have given so freely of their time.

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

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

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

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

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

**Directors and Trustees**

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

<table>
<thead>
<tr>
<th>Trustees</th>
<th>Appointed/resigned</th>
</tr>
</thead>
<tbody>
<tr>
<td>Madeleine Harding (Chair)</td>
<td></td>
</tr>
<tr>
<td>Ade Adetosoye</td>
<td></td>
</tr>
<tr>
<td>Victoria Bakulumpagi</td>
<td></td>
</tr>
<tr>
<td>Debbie Clarke</td>
<td></td>
</tr>
<tr>
<td>Joel Kibazo</td>
<td></td>
</tr>
<tr>
<td>Caroline Lubale-Buluba</td>
<td>Resigned 18 November 2022</td>
</tr>
<tr>
<td>Beate Sørum</td>
<td></td>
</tr>
</tbody>
</table>

**Recruitment, Appointment and Induction of Trustees**

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

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

**Organisational Structure and Decision Making**

The trustees meet at least four times a year (in person and by video conference), for board meetings, when they consider the strategic direction, financial performance and governance of Child’s i Foundation. In addition, during the year, the trustees meet (in person and by video conference), to keep updated, to assess risk and advise the executive team on the
delivery of the strategy and operational plans. The charity is managed on a day-to-day basis by our Chief Executive Officer based in the UK who is responsible to the Board. The trustees and CEO represent the charity’s key management personnel who have authority and responsibility for planning, directing and controlling the activities of the charity. Throughout 2022, the CEO, Christopher Muwanguzi, was supported by a team of skilled staff in the UK and Uganda.

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

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

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

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

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

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

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

We do not employ professional fundraising agencies with regard to any aspects of our fundraising activities. All of our activities are planned and delivered in house by our Relationships Manager, who builds relationships with our supporters.
Our policies and procedures are compliant with best practice as set out by the Institute of Fundraising, with the best interests of the charity's donors. We never pressure anyone to make a donation and take particular care to avoid asking vulnerable people for donations.

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

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

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

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

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

♦ select suitable accounting policies and apply them consistently;

♦ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);

♦ make judgements and estimates that are reasonable and prudent;

♦ state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

♦ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Each of the trustees confirms that:
so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and

the trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

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

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

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

Madeleine Harding, Chair

Debbie Clarke, Vice Chair
Independent auditor’s report to the corporate trustee of Child’s i Foundation

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

In our opinion, the financial statements:
♦ give a true and fair view of the state of the group’s and of the charitable parent company’s affairs as at 31 December 2022 and of the group’s income and expenditure for the year then ended;
♦ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
♦ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and charitable parent company’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor’s report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.
Independent auditor’s report  31 December 2022

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

♦ the information given in the trustees’ report, which is also the directors’ report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

♦ the trustees’ report, which is also the directors’ report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the group and the charitable parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees’ report.

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

♦ adequate accounting records have not been kept by the charitable parent company, or returns adequate for our audit have not been received from branches not visited by us; or

♦ the charitable parent company financial statements are not in agreement with the accounting records and returns; or

♦ certain disclosures of trustees’ remuneration specified by law are not made; or

♦ we have not received all the information and explanations we require for our audit[; or

♦ the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies’ exemptions in preparing the trustees’ report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees’ responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
Responsibilities of trustees (continued)
In preparing the financial statements, the trustees are responsible for assessing the group’s and the charitable parent company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the charitable parent company or to cease operations, or have no realistic alternative but to do so.

Auditor’s responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

♦ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

♦ we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;

♦ we focused on specific laws and regulations in both the UK and overseas, which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, data protection legislation, anti-bribery, employment, safeguarding principles, health and safety legislation;

♦ we considered the impact of the international nature of the group’s operations on its compliance with laws and regulations;

♦ we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

♦ identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.
Auditor’s responsibilities for the audit of the financial statements (continued)

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

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

♦ making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

♦ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

♦ To address the risk of fraud through management bias and override of controls, we:

♦ performed analytical procedures to identify any unusual or unexpected relationships;

♦ tested journal entries to identify unusual transactions;

♦ assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and

♦ used data analytics to investigate the rationale behind any significant or unusual transactions.

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

♦ agreeing financial statement disclosures to underlying supporting documentation;

♦ reading the minutes of meetings of those charged with governance;

♦ enquiring of management as to actual and potential litigation and claims; and

♦ reviewing any available correspondence with HMRC and the company’s legal advisors.

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

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

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.
Independent auditor's report  31 December 2022

Auditor's responsibilities for the audit of the financial statements (continued)
A further description of our responsibilities is available on the Financial Reporting Council’s website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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

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

01 August 2023
## Consolidated statement of financial activities 31 December 2022
(Including income and expenditure account)

<table>
<thead>
<tr>
<th>Notes</th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Total funds</th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Total funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>205,381</td>
<td>403,478</td>
<td>608,859</td>
<td>241,407</td>
<td>715,888</td>
<td>957,295</td>
</tr>
<tr>
<td>Investments</td>
<td>103</td>
<td>—</td>
<td>103</td>
<td>—</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Total</td>
<td>205,484</td>
<td>403,478</td>
<td>608,962</td>
<td>241,407</td>
<td>715,890</td>
<td>957,297</td>
</tr>
</tbody>
</table>

### Income from:

- **Donations and legacies**: £205,381
- **Investments**: £103

### Expenditure on:

- **Raising funds**: £30,637
- **Charitable activities**: £224,515

### Net (expenditure) income

- **(49,668)**
- **(240,637)**
- **(290,305)**
- **(16,387)**
- **52,951**
- **36,564**

### Transfers between funds

- **17**
- **—**
- **—**
- **(3,004)**
- **3,004**
- **—**

### Net movement in funds

- **3**
- **(48,668)**
- **(240,637)**
- **(290,305)**
- **(19,391)**
- **55,955**
- **36,564**

### Reconciliation of funds

- **Total fund balances brought forward**: £114,493, £298,109, £412,602
- **Total fund balances carried forward**: £114,493, £298,109, £412,602
- **All of the activities derived from continuing operations during the above two financial periods.**
Balance sheets 31 December 2022

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

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

Chair, Madeleine Harding

Child's i Foundation
Company Limited by Guarantee
Registration Number: 08674427 (England and Wales)
## Consolidated statement of cash flows  31 December 2022

<table>
<thead>
<tr>
<th>Note</th>
<th>2022 £</th>
<th>2021 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Net cash flow from operating activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net cash (used in) operating activities</td>
<td>A</td>
<td>(172,136)</td>
</tr>
</tbody>
</table>

| **Cash flows from investing activities** | | |
| Interest receivable and similar income | | 103 | 2 |
| Receipt on disposal of tangible fixed assets | | 338 | — |
| **Net cash provided by investing activities** | | 441 | 2 |

| **Change in cash and cash equivalents in the year** | | (171,695) | (12,254) |

| **Reconciliation of net cash flow to movement in net funds:** | | |
| Cash and cash equivalents at 1 January 2022 | | 300,785 | 313,039 |
| Cash and cash equivalents at 31 December 2022 | | 129,090 | 300,785 |

### A  Reconciliation of net (expenditure) income to net cash used in operating activities

<table>
<thead>
<tr>
<th>2022 £</th>
<th>2021 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Net (expenditure) income for the year (as per the statement of financial activities)</strong></td>
<td>(290,305)</td>
</tr>
<tr>
<td>Adjusted for:</td>
<td></td>
</tr>
<tr>
<td>Interest receivable and similar income</td>
<td>(103)</td>
</tr>
<tr>
<td>Depreciation (note 10)</td>
<td>7,800</td>
</tr>
<tr>
<td>Adjustment for foreign exchange</td>
<td>(1,947)</td>
</tr>
<tr>
<td>(Increase) in stocks</td>
<td>(15)</td>
</tr>
<tr>
<td>Decrease (increase) in debtors</td>
<td>97,370</td>
</tr>
<tr>
<td>Increase (decrease) in creditors</td>
<td>15,064</td>
</tr>
<tr>
<td><strong>Net cash (used in) operating activities</strong></td>
<td>(172,136)</td>
</tr>
</tbody>
</table>

Child’s i Foundation does not have any borrowings or lease obligations. Net debt consists therefore of the cash at bank and in hand.
Principal accounting policies  Year to 31 December 2022

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

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

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

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

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

Critical accounting judgements and estimation uncertainty
In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the accounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustments in the next financial year (see assessment of going concern above).
Basis for consolidation
The consolidated (group) financial statements comprise the UK operations of the charity and its subsidiary in Uganda, in which the UK Charity is a Guarantor and exercises full control.

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

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

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

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

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

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

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

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.
Principal accounting policies  Year to 31 December 2022

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

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

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

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

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

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

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

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

The results of overseas operations are translated at the average exchange rates during the period and the balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).
Financial instruments
The Charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Charity and their measurement basis are as follows:

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

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

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

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

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

Individual statement of financial activities
As permitted by section 408 of the Companies Act 2006 and the charities SORP FRS 102, no separate statement of financial activities has been presented for Child’s i Foundation alone.
1 Results from Child’s I Foundation Uganda Limited (charitable subsidiary)

**Statement of financial activities:**

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

**Balance sheet:**

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

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

a) Income from donations and legacies

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

b) Interest and Investment Income

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds £</th>
<th>Restricted funds £</th>
<th>Total 2022 £</th>
<th>Unrestricted funds £</th>
<th>Restricted funds £</th>
<th>Total 2021 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank interest</td>
<td>103</td>
<td>—</td>
<td>103</td>
<td>—</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>
Notes to the Financial Statements Year to 31 December 2022

2 Net movement in funds is stated after charging

<table>
<thead>
<tr>
<th></th>
<th>Group</th>
<th>Charity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2022 £</td>
<td>2021 £</td>
</tr>
<tr>
<td>Auditor’s remuneration:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>. Group statutory auditors</td>
<td>10,560</td>
<td>9,600</td>
</tr>
<tr>
<td>. Other auditors</td>
<td>1,993</td>
<td>2,113</td>
</tr>
<tr>
<td>Foreign exchange (loss) / gain</td>
<td>(1,947)</td>
<td>(841)</td>
</tr>
<tr>
<td>Depreciation on fixed assets</td>
<td>7,800</td>
<td>7,552</td>
</tr>
</tbody>
</table>

3 Expenditure on raising funds

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

4 Expenditure on charitable activities

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

5 Support costs

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

<table>
<thead>
<tr>
<th></th>
<th>Group 2022</th>
<th>Group 2021</th>
<th>Charity 2022</th>
<th>Charity 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages and salaries</td>
<td>439,085</td>
<td>468,021</td>
<td>159,276</td>
<td>192,092</td>
</tr>
<tr>
<td>Social security costs</td>
<td>39,615</td>
<td>44,207</td>
<td>11,545</td>
<td>16,474</td>
</tr>
<tr>
<td>Pension costs</td>
<td>4,203</td>
<td>5,991</td>
<td>4,203</td>
<td>5,991</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>482,904</strong></td>
<td><strong>518,219</strong></td>
<td><strong>175,024</strong></td>
<td><strong>214,557</strong></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>Group 2022</th>
<th>Group 2021</th>
<th>Charity 2022</th>
<th>Charity 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>No of employees</td>
<td>35</td>
<td>38</td>
<td>5</td>
<td>5</td>
</tr>
</tbody>
</table>

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

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

**Pension Scheme**

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

7 Trustees’ remuneration

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

8 Taxation

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

<table>
<thead>
<tr>
<th></th>
<th>Office equipment £</th>
<th>Motor vehicles £</th>
<th>Computer equipment £</th>
<th>2022 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 1 January 2022</td>
<td>24,972</td>
<td>21,393</td>
<td>9,698</td>
<td>56,063</td>
</tr>
<tr>
<td>FEX adjustment</td>
<td>998</td>
<td>855</td>
<td>245</td>
<td>2,098</td>
</tr>
<tr>
<td>Additions in year</td>
<td>721</td>
<td>—</td>
<td>384</td>
<td>1,105</td>
</tr>
<tr>
<td>Disposals in year</td>
<td>—</td>
<td>—</td>
<td>(1,418)</td>
<td>(1,418)</td>
</tr>
<tr>
<td>At 31 December 2022</td>
<td>26,691</td>
<td>22,248</td>
<td>8,909</td>
<td>57,848</td>
</tr>
</tbody>
</table>

#### Depreciation

<table>
<thead>
<tr>
<th></th>
<th>Office equipment £</th>
<th>Motor vehicles £</th>
<th>Computer equipment £</th>
<th>2022 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 1 January 2022</td>
<td>24,972</td>
<td>8,732</td>
<td>9,698</td>
<td>43,402</td>
</tr>
<tr>
<td>Charge for the year</td>
<td>198</td>
<td>7,602</td>
<td>—</td>
<td>7,800</td>
</tr>
<tr>
<td>FEX adjustment</td>
<td>998</td>
<td>352</td>
<td>245</td>
<td>1,595</td>
</tr>
<tr>
<td>Eliminated on disposal</td>
<td>—</td>
<td>—</td>
<td>(1,418)</td>
<td>(1,418)</td>
</tr>
<tr>
<td>At 31 December 2022</td>
<td>26,168</td>
<td>16,686</td>
<td>8,525</td>
<td>51,379</td>
</tr>
</tbody>
</table>

#### Net book value

<table>
<thead>
<tr>
<th></th>
<th>Office equipment £</th>
<th>Motor vehicles £</th>
<th>Computer equipment £</th>
<th>2022 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 1 January 2022</td>
<td>—</td>
<td>12,660</td>
<td>—</td>
<td>12,660</td>
</tr>
<tr>
<td>At 31 December 2022</td>
<td>523</td>
<td>5,562</td>
<td>384</td>
<td>6,469</td>
</tr>
</tbody>
</table>

### Charity

<table>
<thead>
<tr>
<th></th>
<th>Office equipment £</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 1 January 2022</td>
<td>3,568</td>
</tr>
<tr>
<td>Additions</td>
<td>384</td>
</tr>
<tr>
<td>Disposals in year</td>
<td>(1,418)</td>
</tr>
<tr>
<td>At 31 December 2022</td>
<td>2,534</td>
</tr>
</tbody>
</table>

#### Depreciation

<table>
<thead>
<tr>
<th></th>
<th>Office equipment £</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 1 January 2022</td>
<td>3,568</td>
</tr>
<tr>
<td>Eliminated on disposal</td>
<td>(1,418)</td>
</tr>
<tr>
<td>At 31 December 2022</td>
<td>2,150</td>
</tr>
</tbody>
</table>

#### Net book value

<table>
<thead>
<tr>
<th></th>
<th>Office equipment £</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 1 January 2022</td>
<td>—</td>
</tr>
<tr>
<td>At 31 December 2022</td>
<td>384</td>
</tr>
</tbody>
</table>

### 11 Stock

<table>
<thead>
<tr>
<th></th>
<th>Group 2022 £</th>
<th>Group 2021 £</th>
<th>Charity 2022 £</th>
<th>Charity 2021 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stock</td>
<td>4,617</td>
<td>4,602</td>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>
12 Debtors

<table>
<thead>
<tr>
<th></th>
<th>Group 2022</th>
<th>Group 2021</th>
<th>Charity 2022</th>
<th>Charity 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grants receivable</td>
<td>13,000</td>
<td>115,922</td>
<td>13,000</td>
<td>115,922</td>
</tr>
<tr>
<td>Prepayments and accrued income</td>
<td>7,778</td>
<td>4,893</td>
<td>667</td>
<td>949</td>
</tr>
<tr>
<td>Other debtors</td>
<td>9,877</td>
<td>7,210</td>
<td>—</td>
<td>6,532</td>
</tr>
<tr>
<td></td>
<td><strong>30,655</strong></td>
<td><strong>128,025</strong></td>
<td><strong>13,667</strong></td>
<td><strong>123,403</strong></td>
</tr>
</tbody>
</table>

13 Creditors: amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>Group 2022</th>
<th>Group 2021</th>
<th>Charity 2022</th>
<th>Charity 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade creditors</td>
<td>21,223</td>
<td>15,792</td>
<td>306</td>
<td>59</td>
</tr>
<tr>
<td>Other taxes and social security costs</td>
<td>3,515</td>
<td>6,542</td>
<td>3,514</td>
<td>6,542</td>
</tr>
<tr>
<td>Accruals</td>
<td>23,796</td>
<td>11,136</td>
<td>23,796</td>
<td>11,136</td>
</tr>
<tr>
<td></td>
<td><strong>48,534</strong></td>
<td><strong>33,470</strong></td>
<td><strong>27,616</strong></td>
<td><strong>17,737</strong></td>
</tr>
</tbody>
</table>

14 Company Limited by Guarantee
The company is limited by guarantee, having no share capital.

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

16 Operating lease commitments
At 31 December 2022 the total of the Charity’s future minimum lease payments falling within one year under non-cancellable operating leases for office space was £10,922 (2021: £10,622).
Notes to the Financial Statements Year to 31 December 2022

17 Analysis of funds

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

The specific purpose of the restricted funds are as follows:

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

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

**Olwyn Foundation**: The Olwyn Foundation made a 3 year grant in October 2018 to support salary costs of the organisation, in particular supporting the work of our communications, advocacy and fundraising teams.
UBS Covid-19 Response: In response to the Covid-19 pandemic, a further £50,000 grant was made, in relation to the UBS Optimus Foundation II project, to enable the charity to respond to the pandemic during 2021. The small deficit is a small overspend in Uganda and was written off in 2022.

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

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

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

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

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

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

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

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

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

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

<table>
<thead>
<tr>
<th>Group</th>
<th>At 1 January 2021</th>
<th>Income</th>
<th>Expenditure</th>
<th>Transfers</th>
<th>At 31 December 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

**Unrestricted funds**

General funds 133,884 241,407 (257,794) (3,004) 114,493

**Restricted funds**

Medicor Foundation 75,257 79,146 (91,647) — 62,756

UBS Optimus Foundation II 63,774 104,108 (141,379) — 26,503

Olwyn Foundation 48,713 8,947 (44,588) — 13,073

UBS Optimus Covid-19 Fund 28,295 (254) (29,209) 933 (236)

The Co-Nordic Initiative 13,434 79,094 (72,897) — 19,631

Souter Trust 4,897 (48) (2,010) — 2,839

The Big Give 2020 Campaign Fund 2,537 9,614 (12,149) (2) —

UBS Optimus Foundation II 2,445 (1,698) (747) — —

Foreign, Commonwealth & Development Office 2,212 121,457 (125,651) 2,071 89

Grand Challenges Canada — 108,917 (78,642) — 30,275

UBS Strengthening for Scale — 45,962 (13,573) — 32,389

Oak Foundation — 70,349 (22,755) — 47,593

St James Place Foundation — 46,589 (17,207) — 29,382

Martin James Foundation — 30,100 (4,664) — 25,435

The Big Give 2021 Campaign Fund — 8,378 (2) 2 8,380

Didymus — 5,189 (5,189) — —

Other Small Funds 590 40 (630) — —

**Total restricted funds** 242,154 715,890 (662,939) 3,004 298,109

**Total funds** 376,038 957,297 (920,733) — 412,602

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

<table>
<thead>
<tr>
<th>2022</th>
<th>Unrestricted funds £</th>
<th>Restricted funds £</th>
<th>Total 2022 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed assets</td>
<td>384</td>
<td>6,085</td>
<td>6,469</td>
</tr>
<tr>
<td>Current assets</td>
<td>95,234</td>
<td>69,127</td>
<td>164,361</td>
</tr>
<tr>
<td>Current liabilities</td>
<td>(30,793)</td>
<td>(17,207)</td>
<td>(48,534)</td>
</tr>
<tr>
<td><strong>Total net assets</strong></td>
<td>64,825</td>
<td>57,472</td>
<td>122,296</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2021</th>
<th>Unrestricted funds £</th>
<th>Restricted funds £</th>
<th>Total 2021 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed assets</td>
<td>—</td>
<td>12,660</td>
<td>12,660</td>
</tr>
<tr>
<td>Current assets</td>
<td>130,222</td>
<td>303,190</td>
<td>433,412</td>
</tr>
<tr>
<td>Current liabilities</td>
<td>(15,729)</td>
<td>(17,741)</td>
<td>(33,470)</td>
</tr>
<tr>
<td><strong>Total net assets</strong></td>
<td>114,493</td>
<td>298,109</td>
<td>412,602</td>
</tr>
</tbody>
</table>