

Child's i Foundation

Annual Report and Financial Statements

31 December 2019

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

Charity Registration Number
1126212

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Reference and administrative information

Trustees	Madeleine Harding Joanna Ralling Simon Goodworth Beate Sørum Joel Kibazo Debbie Clarke Victoria Bakulumpagi
Chief Executive Officer	Lucy Buck, Founder (until 31 August 2019) Christopher Muwanguzi (from 1 September 2019)
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

2019 was an important year for Child's i Foundation as we saw the transition to new leadership from our Founder, Lucy Buck, and reached some significant milestones in our strategy. I am delighted to report that our new CEO, Christopher Muwanguzi, has made an excellent start, quickly building on the strong relationships with our teams, beneficiaries and partners that he made whilst Country Director.

Most exciting is the progress we have made in the district of Tororo. At Smile Africa Ministries, the last child was placed in a safe and loving family in December 2019 and we are delighted to see it repurposed into a hub providing vocational skills training, nutrition support and more to vulnerable children in the community. We are also proud to report that no child has entered an orphanage in 2019 in Tororo and it is our plan that the entire district will be free of institutional care for children by the end of 2021.

Building on the learning and evidence we have gathered to date in Tororo we expanded our programme to Mpigi district in November, where we will be demonstrating the replicability and scalability of our alternative care model. We plan to work with three institutions in this district over the next three years to help them transition their children back to family based care and repurpose so that they can serve the wider communities.

In Kampala, we have made great strides in the division of Makindye where we continue to develop family-based alternatives to institutions and have mobilised and strengthened the community networks in place to protect vulnerable children. We have entered into key partnerships with Kampala Capital City Authority, Kampala Archdiocese (Catholic Church) and St Michael's institution in Makindye division and have begun working with young adults for the first time.

It is great to see that our advocacy work is having real impact. Child's i Foundation helped revise the National Alternative Care Framework, so that children under three can no longer be placed in orphanages and orphanages are no longer considered part of the continuum of care. We have been advocating for this for some time and it is an important milestone in our strategy.

Of course the Covid-19 pandemic has changed every aspect of our work in recent months, but it has been a source of great pride to us to see our teams both in the UK and Uganda have responded to the challenge and worked tirelessly to ensure that our beneficiaries receive the support they need during this difficult time. In Uganda we closed our office and transitioned our teams to home working in advance of the lockdown which enabled us to test our systems and adapt our services with speed. As well as working to ensure that essential food and medical supplies reach vulnerable families, we have been asked to form part of the Government's emergency crisis team. This has enabled Child's i Foundation to help shape policy to protect children.

Funding in particular has been a challenge for our organisation during this crisis with one of our key supporters having to withdraw for financial reasons and fundraising events having to be postponed. However, the teams are working hard to replace funds and reduce costs wherever possible. During these times, we are more grateful than ever for the continued support we receive from all our partners.

The nature and magnitude of risk carried by the organisation has inevitably grown over this period and our Board has met frequently to ensure that we are kept abreast of the rapidly changing landscape. Fortuitously, the Board was strengthened in recent months by the addition of three new experienced trustees, Debbie Clarke, Joel Kibazo and Victoria Bakulumpagi and I would like to pay tribute to them and all my fellow trustees for their time and wise counsel during this period.

Chair's Foreword Year to 31 December 2019

We are very grateful and happy to have the continued, inimitable and passionate support for our work from our Founder, Lucy Buck. Together we have agreed that she should take on a unique role within Child's i Foundation as 'Founder' so that she can contribute to the organisation on a wider level.

Not many people would have anticipated the extent to which the world would be changed by the Covid-19 pandemic in just a few short months, but it is testament to the strong teams that we have in place, both in the UK and Uganda, that we hope to emerge from this crisis stronger and better placed than ever to achieve our vision that every child in Uganda grows up in a safe and loving family.

A handwritten signature in black ink, appearing to read 'M. Harding'.

Madeleine Harding

Chair of the Trustees

TRUSTEES REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2019.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Directors and Trustees

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

Trustees	Appointed/resigned
Madeleine Harding	
Joanna Ralling	
Simon Goodworth	
Beate Sørum	
Alastair Bruce	Resigned 12 February 2019
Catherine Deakin	Resigned 9 March 2020
Joel Kibazo	Appointed 18 July 2019
Debbie Clarke	Appointed 15 August 2019
Victoria Bakulumpagi	Appointed 28 January 2020

STRUCTURE, GOVERNANCE AND 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 NGO in Uganda (registration no 2552 and permit no 1886). 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.

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.

Remuneration

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

Organisational Structure and Decision Making

The trustees usually meet at least four times a year when they consider the strategic direction and governance of Child's i Foundation. Since the start of the Covid-19 pandemic the trustees have met (by video conference) regularly, sometimes weekly, to keep updated, to assess risk and advise the executive teams. 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 Chief Executive Officer represent the charity's key management personnel who have authority and responsibility for planning, directing and controlling the activities of the charity. In 2019, our Founder, Lucy Buck stepped down as Chief Executive Officer on 31 August and a new Chief Executive Officer, Christopher Muwanguzi, was appointed from 1 September. Throughout 2019, both Lucy Buck and Christopher Muwanguzi were 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.

Risk Assessment

Child's i Foundation's Risk Register is updated monthly and reported on quarterly (or more regularly as required) to the Board. 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:

1) Risk: Covid-19 pandemic

The Covid-19 pandemic has had a profound effect on the charitable sector. Many of the charity's key activities require the interaction of people. This interaction includes, but is not limited to, organising training for stakeholders such as community volunteers, local NGOs and institutions; visiting the families and children we work with to deliver crucial social work services; and our advocacy work with national, regional and local government in Uganda. In response to the Covid-19 pandemic the organisation has developed a strategy to ensure we can continue to support families and children. This includes assisting those families and children who will be most affected by the crisis, by providing them with the information and support they need, including providing critical supplies and small grants; and supporting local government and community leaders. Child's i Foundation is uniquely placed in Uganda to utilise its existing networks and relationships with families, children, community leaders and government to enable quick and effective coordination to take place, and thus ensure our beneficiaries continue to be supported during the Covid-19 pandemic.

2) Risk: Funding

A significant proportion of the organisation's income is from restricted funding, tied to the implementation of specific projects. As with many charities, this can create pressure on unrestricted funds, which are needed to cover core running costs and overheads, so that it can function in a safe and sustainable way. Unrestricted income also supports critical activities that keep children safe, but which may not be funded by a specific project. The charity regularly produces 24 month forecasts to monitor the financial position and identify

funding gaps. It is actively seeking to diversify income sources and build new relationships and income streams. Simultaneously there has been a drive to seek cost efficiencies wherever possible.

3) Risk: Safeguarding

The safeguarding of vulnerable children is always a critical risk facing the charity. Our beneficiaries include children in institutions, children in families experiencing trauma, or families facing financial, psychological or other challenges. Child's i Foundation has a child protection policy in place and all its relevant staff and trustees undergo DBS checks. We hold weekly and monthly safeguarding meetings, and all children under our care are carefully tracked and monitored using a case management system. In Uganda the organisation employs a Safeguarding and Quality Assurance lead who takes primary responsibility for safeguarding, however this is a core responsibility of all staff across our organisation.

Impact of Covid-19 pandemic and Child's i Foundation response

The situation in Uganda

The Ugandan Government went into lockdown quickly and amongst many measures the President put in place he announced a ban on public transport, the movement of people and on public gatherings. The consequences of these changes are inevitably being felt hardest by the most vulnerable, many of whom will no longer have any means of earning a living with no welfare state ready to step in.

Child's i Foundation's response

We have implemented a preparedness and continuity plan for the organisation to guide us through this period;

1. We will prioritise the duty of care to our staff. We are increasing our commitment to keep all our staff safe and well especially those continuing to work in the local communities. This includes their emotional, mental, and physical wellbeing. Our first measure has been to temporarily close our offices in Uganda with remote working measures in place until further notice. We recognise the need to prioritise looking after those of our staff who may need extra support during this time.

2. We will ensure the safety of children, families and our beneficiaries. Child protection will remain our utmost priority, and our staff are remotely monitoring over 800 children and families. We have adapted our case management protocols to include telephone monitoring to maintain safety, visiting families where we have additional concerns, maintaining advised social distancing guidance, as we keep a pulse on ongoing child protection issues. We are continuing to share relevant health, hygiene and referral information via WhatsApp and SMS, and through our network of community volunteers and local authority personnel.

3. We will support the Residential Care institutions and orphanages we are working to repurpose their services. We want to ensure that no one is left behind during the Covid-19 pandemic, including children and staff in institutions. Our support includes helping with preparedness, sharing information about safety and hygiene, and continuing to remotely monitor and support them through this period. We are also working with the staff from the orphanages to ensure any rapidly-reintegrated children are safe and healthy and that we are able to support the families if needed.

We anticipate these contingency measures being in effect until late summer 2020, with our staff being phased back into the field over two-three months once the government lockdown ends. In preparation for this, a training schedule has been developed for all our

social workers around safety in the field, and Standard Operating Procedures are being put into place for field visits which will include an authorisation process and emergency procedures.

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.

Objectives, activities and achievements – 2019 review

In Uganda, there are tens of thousands of children growing up in orphanages despite the fact that they are known to be profoundly damaging places for children. What is worse is that 80% of these children have families who could care for them given the right support.

Child's i Foundation aims to create the conditions necessary to achieve a tipping point whereby Uganda is committed to the elimination of orphanages so that every child can grow up in a safe and loving family.

During 2019 we continued to work across our **5 strategic objectives** and have made significant progress in our journey towards this goal.

1) Pioneer the closure of orphanages at a district level

Tororo District

- Smile Africa Ministries, the first institution we started working with in Tororo back in 2017, officially repurposed into a community hub in December once the last child remaining at the institution was placed into a loving foster family. The centre is now providing vocational skills training (welding, tailoring, hairdressing, carpentry), nutrition support to vulnerable children, and psychosocial and spiritual support in the community. We also continue to work with the centre's social workers to undertake post-placement support of the 60 children who have transitioned back into safe and loving families (biological, extended, foster and adoptive).
- 10,966 children (91 of which were children with disabilities) were identified and supported to stay in families by the 11 coordination networks Child's i Foundation has set up in Tororo district and the 333 Community Development Network Members and community volunteers we have trained. The main way they are supported and strengthened within their families is by referral to appropriate services within their community (e.g. nutrition/health support, linking to savings groups).
- We are proud to report that no child in Tororo has entered an orphanage in 2019. Local community response teams and family support networks are established and the Local Government is fully committed to family care for all children.

Mpigi District

- Building on the learning and evidence we have gathered to date, and thanks also to funding from Medicor Foundation, we have been able to expand our programme into a second district, Mpigi, in November 2019. Here we will be working at a district level and within three sub counties and three institutions over the next three years. We have built a strong relationship with the district Probation and Social Welfare officer, who has provided our Area Manager with office space at the district headquarters.

2) Create the conditions to eliminate institutional care in Kampala

- We brokered key partnerships and signed memorandums of understanding with the Kampala Capital City Authority, Kampala Archdiocese (Catholic Church) and St Child's i Foundation 7

Michael's institution in Makindye division, Kampala. As a result, we were able to transition 17 young people at St Michael's into families where they continue to receive support. We also engaged in a new partnership with NGO Walk in Love who have now set up a nursery on the premises which serves the slum community neighbouring the orphanage.

- 39 children and young people in total were supported back into a safe and loving family setting; and 22 children from the community who were abandoned or at high risk of being placed in an institution were placed in emergency/long term foster care.
- 8,162 children (31 of which were children with disabilities) were identified and supported to stay in families by the 11 coordination networks Child's i Foundation has set up in Makindye division and we have trained 277 Community Development Members and community volunteers.

3) Build the capacity and capability of social workers to enable the safe closure of orphanages

- A Learning and Development department has been fully established in the organisation and systematically trains communities, organisation and partner (state and non-state) social workers in all aspects of child protection, Alternative Care, and De-Institutionalisation (DI). The trained social workers are now applying the acquired knowledge to ably and systematically respond to the needs of the community in a timely manner, as well as safe transition of children from child care institutions into family-based care, e.g. in Smile Africa Ministries in Tororo and St. Michaels in Kampala.
- Child's i Foundation has now strengthened its partnership with the government Ministry of Gender, Labour and Social Development, and the National Association of Social Workers in Uganda (NASWU), which has created an avenue for further training and capacity building of the social workforce in the country.
- We have also actively participated in the development and finalisation of a social work curriculum through the National Council for Higher Education, which further refines the quality and capability of social workers graduating from training institutions.

4) Influence key audiences to prioritise family-based care to reduce the reliance on orphanages

- Child's i Foundation helped revise the National Alternative Care Framework, where we successfully advocated for the inclusion of a moratorium of children under 3 being placed in orphanages and for orphanages not to be considered part of the continuum of care.
- By successfully raising the profile of alternative care in Uganda through media engagement and community awareness raising over the year, we signed a Memorandum of Understanding for a Media Partnership with the Ministry of Gender Labour and Social Development (MGLSD). This marks our first joint awareness raising initiative with the government and will include training journalists on alternative care as well as field visits to institutions, especially those for children with disabilities.
- We reached an audience of over 180,000 unique users through a combination of Facebook, Instagram, Twitter and the Child's i Foundation website. Through these channels we disseminated 18 blogs; 23 videos and 25 case studies.

5) Strengthen Child's i Foundation to deliver our strategy

- Safeguarding policies, procedures and reporting were given significant renewed emphasis in 2019 and we now have improved reporting and controls at every level of the organisation.
- 2019 also saw Child's i Foundation introduce new financial controls and systems both in the UK and Uganda which has allowed for greater scrutiny and analysis throughout the organisation and improved procurement.
- Our Monitoring, Evaluation and Learning (MEAL) was further strengthened with the introduction of a new post for this important part of our work.

Future Plans and Objectives – 2020

During 2020 we will continue to work across our 5 strategic objectives with the following priorities:

1) Pioneer the closure of orphanages at a district level

Tororo district

Gatekeeping and preventing family separation: We will continue to work alongside the network of community volunteers and Community Development Network members we have mobilised and trained across ten sub counties. As we transition out of these communities and ensure that these networks, along with the local authority, are working together to provide gatekeeping and child protection services for their community we will begin to catalyse community development networks across the ten remaining sub counties. We will do this by similarly recruiting and building the capacity of volunteers to continue to provide a safety net in their local communities. Our aim is to engage the newly created roles of Social Welfare Officers (funded by UNICEF) to ensure that we develop a social workforce with the Government across the entire district.

Developing community based services: We will begin the process of outlining technical support areas to Smile Africa Ministries in order that it can realise its longer-term vision for the hub. In particular, this will involve providing disability inclusive services as well as vocational training (sewing, baking) to young mothers within the community. We will also continue advising and supporting the Salvation Army who run our second institution. We will help the 19 children that lived in their children's home in Tororo transition into safe and loving families and develop a roadmap for repurposing the institution. This should be finalised in 2021.

Mpigi district

Our aim is to demonstrate the replicability, efficacy and scalability of our approach beyond our two pilot areas of Makindye Division and Tororo District. Over the next three-five years, we will work with three childcare institutions, demonstrate the success of that work, collaborate closely with the government (in particular the Probation and Social Welfare Officer) and catalyse change across Mpigi district. In 2020 particular focus is being given to the two following areas:

Gaining buy-in from key stakeholders: Over 2020 we will solidify the political buy-in we have been able to build over the last two months of 2019, and engage local leadership across five out of seven sub counties of the district. We will also engage five institutions across the district, with the support and guidance from local government, and initiate discussions on deinstitutionalisation, the transition of children into families and repurposing of their facilities into community hubs. Through this process we will be able

to identify those that are most willing to transition children and repurpose their site. The aim is to secure MoUs with three institutions and formalise our partnership during 2020.

Gatekeeping and preventing family separation: 2020 will be key to setting up the integral community structures needed for ensuring no child is unnecessarily separated from their families. This will involve establishing and operationalising five Community Development Networks (CDNs) across the five sub counties we will be working in this year, and training up 230 CDN members, community volunteers, government officials and NGO staff. We will also begin to identify, train and build up a network of foster carers to ensure that we are prepared and ready to provide safe and loving families to any child in the community or transitioning from institutions that may require it.

Impact of Covid-19 pandemic

On 21 March 2020 the Ugandan government announced closure of all schools and institutions, as well as a ban on public gatherings. This has caused concern amongst institution owners across the country who thought this included Residential Child Facilities. As a result, NGOs and local government personnel (in particular the three Probation and Social Welfare Officers we work with) are reporting that many orphanages have been sending children back to their families (if known).

This has impacted one of the institutions we are working with in Tororo (Salvation Army) who have returned 17 children back to their families in three neighbouring districts, while keeping 2 young people (due to transition into foster care) at the institution under the care of the centre manager and his wife. Child's i Foundation social workers are advising Salvation Army staff on how to follow up on the 17 children that have been rapidly reintegrated and have alerted the Probation and Social Welfare officers (PSWOs) of the three districts so that they are aware of these families and can also monitor them. We have also provided Covid-19 related information and support to the Salvation Army centre manager and are monitoring the 2 young people remaining at the institution, in particular ensuring that their transition plans do not stall once we emerge from this lockdown period.

We have been keeping in touch with the 5 institutions we have begun to engage in Mpigi district, ensuring that they receive Covid-19 safety related information and have guidance on how to keep both the children remaining in their care, and those that have been rapidly reintegrated, safe.

In Tororo we will continue to provide active family support and gatekeeping and referral services to vulnerable children and families through our Community Development Network members and community volunteers.

We will also coordinate with and support the Tororo and Mpigi district task forces to ensure that social protection, and in particular child protection, is not forgotten in each district/division's emergency response, as this could be a big blockage to identifying and safeguarding vulnerable children in the community. One of the key ways we will do this is through procuring PPE and hygiene/sanitation materials to enable their respective district and division task forces undertake community outreach and sensitisation, and support vulnerable children and families in the communities.

2) Create the conditions to eliminate institutional care in Kampala

Makindye division

Our focus in 2020 is to continue demonstrating care reform across the wards of Lukuli and Nsambya in Makindye Division where we have secured an agreement with the Catholic Church Kampala Archdiocese to work with Catholic-run orphanages to repurpose them into community hubs.

Gatekeeping and preventing family separation: The Child's i Foundation team in Makindye will continue to provide training and technical assistance to the volunteers across the ten community development networks in Makindye to identify and support vulnerable children and families to build a community-based child protection system. We will also begin to expand our presence across the division and into the ten remaining wards, where we will once again engage and build a network of community volunteers who will ensure that community based service provision and gatekeeping work hand in hand.

Developing community based services: We will further develop the partnership built with NGO Walk in Love who are based at St Michaels and are providing essential nursery services for the neighbouring slum community. In particular, we will use them as key referral partners for providing active family support for Lukuli ward. We will also develop a common vision for St Michael's involving all three key stakeholders involved: The Kampala Archdiocese (institution management), the donor Help Uganda Trust and ourselves, Child's i Foundation.

Supporting children into family-based care: We will continue to develop the relationship we have built with St Michael's institution in Lukuli ward, and work with the institution management and donors to ensure that the young people (aged 16-28) secure employment or further study opportunities and are supported to transition back into their families or into independent living.

Gaining buy-in from key stakeholders: Our team will continue to provide technical support to the Kampala City Council Authority, and we will second one of our social workers into the National Alternative Care Implementation Unit at the Ministry of Gender, Labour and Social Development.

Impact of Covid-19 pandemic

The outbreak has put a pause on transition of young people from St Michaels, and since the end of March 2020 the institution has been on full lockdown with 20 young people and 6 staff currently on site. Child's i Foundation continues to monitor all 20 young people onsite, and the 17 young people who transitioned over 2019 and are living with family (1 in independent living but connected to a family member).

Similar to our approach in Tororo, we will continue to provide active family support, gatekeeping and referral services to vulnerable children and families in the communities through our Community Development Networks and community volunteers. Thanks to a partnership with The Rocket Foundation we are also piloting a new family monitoring and support approach during this period. This will involve equipping 15 community volunteers with bicycles to enable them to distribute food and other essentials items to vulnerable families. The volunteers will also be trained to give awareness information to communities from a safe distance.

We will also coordinate with the division taskforce to ensure that social protection is again mainstreamed into their response approach, and support the procurement of PPE and hygiene/sanitation materials to help government staff safely undertake community outreach and sensitisation. We will also link in with the local food markets to make it possible to deliver food, and prevent large gatherings.

3) Build the capacity and capability of social workers to enable the safe closure of orphanages

In 2020 our Learning and Development team will continue to provide training to Government Officers, community volunteers and social workers from partner NGOs. We will roll out the Trainer of Trainer course developed over the past year, for all our senior

Social Workers. This will enable them to undertake training in the community and develop the practical skills of a local social work force so that they can continue to carry out de-institutionalisation when Child's i Foundation leaves the districts. The expansion of our programme into Mpigi district will provide the opportunity to engage new people in our training: this will be done incrementally as we begin to work across the five sub counties prioritised for this year.

Impact of Covid-19 pandemic

Since the government lockdown, which has prohibited the use of public transport and banned public gatherings we have been unable to undertake any of our planned training with community volunteers, CDN members and families of children with disabilities. Unstable internet and connectivity issues means that it is not possible to hold these meetings remotely either. As a result, we have been and will continue disseminating Covid-19 safety and prevention related information through group messaging forums (WhatsApp) and over the phone.

We have trialled video conferencing training internally with staff, and have begun planning and facilitating online training for NGOs. We will look to expand this further, with the aim of holding an online, remote Alternative Care Panel training session.

We are also developing Standard Operating Procedures for field visits, to provide guidance on undertaking home visits safely and will include an authorisation process and emergency procedures in the event of exposure.

4) Influence key audiences to prioritise family-based care to reduce the reliance on orphanages

Following on from our successful input into the review of the National Alternative Care Framework and National Foster Care guidelines over 2019, we will be working hard to ensure that the National Alternative Care Panel is now embedded as a statutory structure at both division and district levels (Makindye and Kampala), and we will be supporting division and National authorities to organise regular panel meetings.

Over 2020 we want to build on this momentum and will focus in particular on generating the evidence needed to strengthen the case for reform and catalyse political will. This will be through documenting our reform model using our experience in Tororo district, we will publish a handbook of this journey by the end of the year.

We will also produce 'how-to' guides and fact sheets over the year which demonstrate our approach to family strengthening, reintegration, gatekeeping and foster care at community, district and division levels. This will enable us to enhance the capacity for government and NGO professionals, and community-based para-professionals to effectively deliver alternative care through practical and relevant training delivered by Child's i Foundation. Ultimately, we will be able to use the evidence built to mobilise political will and increase the capacity and skills of government.

Over 2020 we are implementing our revised advocacy strategy, which factors in some of the bureaucratic and contextual challenges to our work in Uganda. The focus is on momentum building and engagement, and working with and through government. This includes continuing to engage journalists, producing videos to persuade donors to invest in families, not orphanages; training local leaders to become champions of deinstitutionalisation, providing technical support to the orphanages we are working with and supporting engagement with their donors; supporting the formation of peer groups for care leavers, adoptive parents, foster carers and families of children with disabilities; and engaging policy makers.

Impact of Covid-19 pandemic

The lockdown has impacted our planned meetings and community sensitisation events, which will now not be able to go ahead. One of the key strategies we are using and will continue to use is video-conferencing technology to enable us to engage with other NGOs, government officials and journalists.

We will work with the National Child Protection Working Group to ascertain how child protection agencies across the country can coordinate and work together to ensure that children continue to be safeguarded and not forgotten during the outbreak and associated lockdown measures. We are also continuing to work with the National Association of Social Workers Uganda (NASWU) to ensure a coordinated response with the Ministry of Health and Ministry of Gender Labour and Social Development.

Child's i Foundation has also been successful in advocating to the Children's Commissioner to include unregistered homes in their remit support and monitoring, however this needs to reach a consensus within government. We will therefore be reviewing our advocacy messaging and efforts during this time to shine a spotlight on children in orphanages, as well as address other emerging issues such as increased incidences of child abandonments, domestic violence and abuse.

5) Strengthen Child's i Foundation to deliver our strategy

Throughout 2020 we will continue to train and develop our staff and volunteers in how to prepare and plan for emergencies within the context of child protection. We will also build partnerships with specialist organisations and include these partners into our coordinated planning when we respond to children at risk.

We have started and will continue to plan and deliver reflection seminars on the learning from the Covid-19 pandemic internally and externally.

We will continue to strengthen our network of community volunteers giving particular focus to the link between staff and volunteers.

We will continue to develop and strengthen our team, and will invest in systems that will enable us to track training and progression for all staff.

Impact of Covid-19 pandemic

Since the lockdown at the end of March, all Child's i Foundation staff have been working remotely from home, undertaking their social work, community engagement and advocacy activities as outlined in the sections above.

As restrictions are lifted some of our staff will be mobilised and undertake field visits, especially in light of upcoming partnerships with both the Ministry of Gender, Labour and Social Development and the National Association of Social Workers Uganda (NASWU). We have developed a training schedule for all our social workers around Covid-19 safety in the field, and are developing Standard Operating Procedures for field visits which will include an authorisation process and emergency procedures in the event of exposure.

Role played by volunteers

Child's i Foundation has enjoyed the services of many volunteers who have worked incredibly hard at events and behind the scenes to support our communications and fundraising team in both the UK and Uganda. We also benefited from technical advisors generously giving up their time to advise us in legal, IT and data protection matters to name a few, and a social worker from National Fostering Agency who kindly provided our

team in Uganda with technical expertise. The trustees wish to thank all our supporters who have given so freely of their time.

Relationship to other organisations

The trustees wish to express their gratitude to the following organisations for their continued support through 2019.

Blue Sky Fostering provide technical expertise in foster care.

Catholic Relief Service (CRS) is the lead partner for the Keeping Children in Healthy and Protective Families project.

Chances Charity (Tororo district, Education NGO)

District Level Governments (DLG) of Tororo, Masaka, Mpigi and Mukono.

Hope and Homes for Children are Child's i Foundation's technical partners who are supporting the implementation of our 5-year strategy.

Kampala Catholic Archdiocese are the founders, caretakers and managers of the St Michaels Child Care institution.

Kampala Capital City Authority is the local authority body that governs the City of Kampala.

Light of the World (Disability NGO)

Ministry of Gender, Labour and Social Development (MGLSD) is the line ministry in Uganda responsible for children and youth.

Norton Rose Fulbright provides office space in London for our weekly team meetings.

Reed Smith provides office space in London and printing facilities for fundraising and communications materials.

Retrak (Makindye Division, NGO)

Thrive Uganda (NGO)

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)

FINANCIAL REVIEW

Child's i Foundation opened the year with funds of £292,152 of which £122,987 related to unspent restricted funds from 2018.

Income

During the year, Child's i Foundation recognised income of £1,103,122 (2018: £994,230). This income was realised thanks to the support of UBS Optimus Foundation, Hope and Homes for Children/Department for International Development, Catholic Relief Service/United States Agency for International Development, major donors, trusts and foundations and community fundraising.

In 2019, 35% of income was unrestricted (2018: 25%).

Expenditure

During 2019, £1,120,632 (2018: £987,483) was expended, of which 92% (2018: 98%) was on our social purpose activities with the balance 8% (2018: 2%) on fundraising costs.

Movement on funds

The net deficit on all funds for the year was £17,510 (2018: net income of £6,747), being an unrestricted net deficit of £5,004 (2018: surplus of £17,455) and a restricted net deficit of £12,506 (2018: of £10,708).

Financial position

Child's i Foundation closed the year with funds of £274,642 (2018: £292,152), of which £110,481 (2018: £122,987) was restricted, and £164,161 (2018: £169,165) unrestricted.

The net assets of those funds are represented by fixed assets of £36,852 (2018: £22,625), cash and bank balances of £215,112 (2018: £280,360) and receivables and stock of £67,932 (2018: £58,534) less liabilities of £45,254 (2018: £69,367).

Reserves

The organisation's reserves policy is to aim to hold 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 2019 were £127,309 and average monthly expenditure from unrestricted funds during the year was £32,377 implying that the organisation held approximately four months' worth of expenditure in general reserves.

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.

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.

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

Trustees' report Year to 31 December 2019

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

St James's Place Charitable Foundation
Norton Rose Fulbright Foundation
UBS Optimus Foundation
Olwyn Foundation
Medicor Foundation
The Brian Murtagh Charitable Trust
Souter Charitable Trust
Nick Jenkins Foundation
Tony & Sheelagh Williams Charitable Foundation
Mrs Mary Daley Foundation
The Dove Trust

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

Reed Smith
Blue Sky Fostering
National Fostering Agency
TruRating
Pracedo
Texcel Developments
Back to My Roots
Knickerbockerglory

Statement of Trustees' responsibilities

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

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

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

Trustees' report Year to 31 December 2019

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 03/08/2020 and signed on its behalf by:



.....
Madeleine Harding, Chair



.....
Debbie Clarke, Trustee

Independent auditor's report to the members of Child's i Foundation

Opinion

We have audited the financial statements of Child's i Foundation (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 December 2019 which comprise the group statement of financial activities, the group and charitable parent company balance sheets and 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 2019 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.

Emphasis of matter – effects of Covid-19

We draw attention to the Trustees' report and the accounting policies, which describe the ongoing social and economic disruption and impact on fundraising that the charity is facing as a result of Covid-19.

Our opinion is not modified in respect of this matter.

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 financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the charitable parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

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

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the group's and the charitable parent company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the charitable parent company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Independent auditor's report 31 December 2019

Use of our report

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

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

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

4 August 2020

Consolidated statement of financial activities 31 December 2019
(Including income and expenditure account)

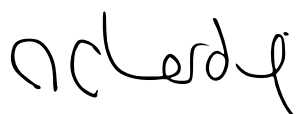
	Notes	2019 Unrestricted funds £	2019 Restricted funds £	2019 Total funds £	2018 Unrestricted funds £	2018 Restricted funds £	2018 Total funds £
Income from:							
Donations and legacies	2	390,267	712,855	1,103,122	245,265	748,965	994,230
Total		390,267	712,855	1,103,122	245,265	748,965	994,230
Expenditure on:							
Raising funds	4	58,672	34,388	93,060	17,416	1,701	19,117
Charitable activities	5	329,851	697,721	1,027,572	206,161	762,205	968,366
Total		388,523	732,109	1,120,632	223,577	763,906	987,483
Net (expenditure) income		1,744	(19,254)	(17,510)	21,688	(14,941)	6,747
Transfers between funds	17	(6,748)	6,748	—	(4,233)	4,233	—
Net movement in funds	3	(5,004)	(12,506)	(17,510)	17,455	(10,708)	6,747
Reconciliation of funds							
Total fund balances brought forward		169,165	122,987	292,152	151,710	133,695	285,405
Total fund balances carried forward		164,161	110,481	274,642	169,165	122,987	292,152

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

Balance sheets 31 December 2019

	Notes	2019 Group £	2019 Charity £	2018 Group £	2018 Charity £
Fixed assets					
Tangible fixed assets	10	36,852	1,406	22,625	1,946
Current assets					
Stock	11	1,777	—	1,745	—
Debtors	12	66,155	43,585	56,789	41,898
Cash at bank and in hand		215,112	156,456	280,360	171,640
		283,044	200,041	338,894	213,538
Creditors: amounts falling due within one year	13	(45,254)	(23,101)	(50,056)	(27,546)
Net current assets		237,790	176,940	288,838	185,992
Total assets less current liabilities		274,642	178,346	311,463	187,938
Creditors: amounts falling due after one year	14	—	—	(19,311)	—
Total net assets		274,642	178,346	292,152	187,938
Funds					
Unrestricted funds	17	164,161	82,670	169,165	98,826
Restricted funds	17	110,481	95,676	122,987	89,112
Total funds		274,642	178,346	292,152	187,938

These accounts were approved and authorised for issue by the Board on 03/08/2020 and signed on their behalf by:



Madeleine Harding
Chair

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

Consolidated statement of cash flows 31 December 2019

	Note	2019 £	2018 £
Net cash flow from operating activities			
Net cash used in operating activities	A	(41,130)	(40,242)
Cash flows from investing activities			
Purchase of tangible fixed assets		(24,118)	(24,417)
Sale of tangible fixed assets		—	3,000
Net cash used in investing activities		(24,118)	(21,417)
Change in cash and cash equivalents in the year		(65,248)	(61,659)
Reconciliation of net cash flow to movement in net funds:			
Cash and cash equivalents at 1 January 2019		280,360	342,019
Cash and cash equivalents at 31 December 2019		215,112	280,360

A Reconciliation of (expenditure) income to net cash flow from operating activities

	2019 £	2018 £
Net (expenditure) income for the year (as per the statement of financial activities)	(17,510)	6,747
Adjusted for:		
Depreciation (note 10)	11,509	5,673
Movement in capital grants	(19,311)	—
Adjustment for foreign exchange	(1,618)	398
(Increase) in stocks	(32)	(5)
(Increase) decrease in debtors	(9,366)	(41,842)
Increase (decrease) in creditors	(4,802)	(11,213)
Net cash used in operating activities	(41,130)	(40,242)

Principal accounting policies Year to 31 December 2019

Basis of preparation

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

Critical accounting judgements and estimation uncertainty

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the accounts recognised in the financial statements nor do any estimated or assumptions made carry a significant risk of material adjustments in the next financial year, with the exception of assessing the impact of Covid-19 on the charity's income, expenditure and financial position (see assessment of going concern below).

Going concern

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

The Trustees have considered the impact of the global coronavirus pandemic on the funding environment, as noted in the risk assessment section of the Trustees' report, and have concluded that whilst there may be challenges in plugging potential gaps in funding in the longer term, income appears to be relatively secure for the 2020 financial year as a result of the charity being in the middle of a number of contracted multi-year grant agreements. The charity is however actively seeking to diversify income sources and build new relationships and income streams to mitigate any future loss of funding beyond the end of the current arrangements. It is acknowledged that there may be further implications for the charity's activities, beneficiaries, funders, suppliers and the wider economy over the coming year.

The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Basis for consolidation

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

Basis for consolidation (continued)

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

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

Income

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

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

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

Expenditure

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

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

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

Principal accounting policies Year to 31 December 2019

Expenditure (continued)

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

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

Tangible fixed assets and depreciation

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

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

Debtors

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

Stock

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

Cash at bank and in hand

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

Liabilities and provisions

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

Principal accounting policies Year to 31 December 2019

Financial instruments

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

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

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

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

Foreign exchange

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

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

Unrestricted funds

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

Restricted funds

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

1 Results from Child's I Foundation Ugandan results (charitable subsidiary)

Statement of financial activities:

	Unrestricted funds £	Restricted funds £	2019 Total funds £	Unrestricted funds £	Restricted funds £	2018 Total funds £
Income and restricted gifts	172,616	597,342	769,958	176,709	628,023	804,732
Expenditure	192,784	623,689	816,473	(148,412)	(607,087)	(755,499)
Net movement in funds	(20,168)	(26,347)	(46,515)	28,297	20,936	49,233

Balance sheet:

	2019 Total funds £	2018 Total funds £
Fixed assets	35,446	48,951
Current assets	83,004	102,772
Creditors: amounts falling due before one year	(22,153)	(47,176)
Creditors: amounts falling due after one year	(32,286)	(19,311)
	64,011	85,236
Unrestricted funds	51,682	51,783
Restricted funds	12,329	33,453
	64,011	85,236

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

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
Donations	369,907	900	370,807	227,583		227,583
Grants	—	711,955	711,955	—	748,965	748,965
Revaluation gain on consolidation	6,312	—	6,312	—	—	—
Gift aid reclaimed	14,048	—	14,048	17,682	—	17,682
	390,267	712,855	1,103,122	245,265	748,965	994,230

3 Net movement in funds is stated after charging

	Group		Charity	
	2019 £	2018 £	2019 £	2018 £
Auditor's remuneration				
. Group statutory auditors	9,000	11,320	9,000	11,320
. Other auditors	7,910	2,478	—	—
Foreign exchange gains				
Depreciation on fixed assets	11,509	5,673	1,190	972

4 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
Direct costs	34,460	388	34,848	13,533	1,701	15,234
Support costs	24,212	34,000	58,212	3,883	—	3,883
	58,672	34,388	93,060	17,416	1,701	19,117

5 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
Direct costs	259,032	664,998	924,030	123,671	744,528	868,199
Support costs (see note 6)	70,819	32,723	103,542	82,490	17,677	100,167
	329,851	697,721	1,027,572	206,161	762,205	968,366

6 Support costs

	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
Legal and professional	3,279	10,136	13,415	6,338	1,643	7,981
Audit and accounting fees	10,618	6,292	16,910	14,228	706	14,934
Insurance costs	6,185	9,767	15,952	2,187	1,034	3,221
Other costs	3,912	378	4,290	22,628	14,294	36,922
Support staff costs	39,760	1,706	41,466	31,436	—	31,436
Depreciation	11,509	—	11,509	5,673	—	5,673
	75,263	28,279	103,542	82,490	17,677	100,167

7 Staff costs

	Group		Charity	
	2019	2018	2019	2018
	£	£	£	£
Wages and salaries	626,591	511,735	212,549	108,859
Social security costs	61,714	57,263	20,578	16,979
Pension costs	5,530	2,257	5,530	2,257
	693,835	571,255	238,657	128,095

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

	Group		Charity	
	2019	2018	2019	2018
No of employees	62	78	4	5

No employees earned over £60,000 during 2019 (2018: none).

The total compensation paid to key management personnel in the group amounted to £76,201 (2018: £57,377). Key management personnel are considered to be the outgoing and incoming CEO.

8 Trustees' remuneration

No trustees received any remuneration from the charity in relation to their services during the year, nor did they receive any reimbursed expenses or other benefits.

9 Taxation

The charity has suffered no tax charge, as it is not subject to UK Corporation tax on its charitable activities.

10 Tangible fixed assets

Group	Office equipment £	Motor vehicles £	Computer equipment £	2019 £
At 1 January 2019	28,128	4,941	7,499	40,568
Additions	1,381	21,341	1,396	24,118
Forex revaluation adjustment	796	257	53	1,106
Reclassification to expenditure	(4,738)	—	—	(4,738)
At 31 December 2019	25,567	26,539	8,948	61,054
Depreciation				
At 1 January 2019	12,460	838	4,645	17,943
Forex revaluation adjustment	(61)	(512)	61	(512)
Charge for the year	8,220	1,306	1,983	11,509
Reclassification to expenditure	(4,738)	—	—	(4,738)
At 31 December 2019	15,881	1,632	6,689	24,202
Net book value				
At 1 January 2019	15,668	4,103	2,854	22,625
At 31 December 2019	9,686	24,907	2,259	36,852

10 Tangible fixed assets (continued)

Charity	Computer equipment £
At 1 January 2019	2,918
Additions	650
At 31 December 2019	3,568
Depreciation	
At 1 January 2019	972
Charge for the year	1,190
At 31 December 2019	2,162
Net book value	
At 1 January 2019	1,946
At 31 December 2019	1,406

11 Stock

	Group		Charity	
	2019	2018	2019	2018
	£	£	£	£
Stock	1,777	1,745	—	—

12 Debtors

	Group		Charity	
	2019	2018	2019	2018
	£	£	£	£
Grants receivable	42,835	34,677	42,835	33,798
Prepayments and accrued income	20,882	19,520	750	324
Amounts due from subsidiary	—	—	—	7,776
Other debtors	2,438	2,592	—	—
	66,155	56,789	43,585	41,898

13 Creditors: amounts falling due within one year

	Group		Charity	
	2019	2018	2019	2018
	£	£	£	£
Trade creditors	20,095	6,380	2,245	—
Other taxes and social security costs	8,133	20,271	8,133	5,562
Accruals	14,050	12,768	9,747	11,347
Deferred income	2,976	10,637	2,976	10,637
	45,254	50,056	23,101	27,546

Deferred income is advanced monies received from Hope & Homes for Children with respect to the DFID funded project “no child left behind”.

14 Creditors: amounts falling due after one year

	Group	
	2019 £	2018 £
Deferred capital grant:		
Office equipment	—	19,311
	—	19,311

15 Company Limited by Guarantee

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

16 Related party transactions

During the year, the charity received donations of £20,831 from 13 related parties. Seven of the related parties are current or past trustees, and the other six are staff or family members of staff. (2018: £29,918 from five trustees).

One of the charity's trustees is also a trustee of the Tony and Sheelagh Williams Foundation who donated £10,000 in the year ended 31 December 2018. No amounts were received in 2019.

17 Analysis of funds

Group	At 1 January 2019 £	Income £	Expenditure £	Transfers £	At 31 December 2019 £
Unrestricted funds					
General funds	169,165	390,267	(388,523)	(6,748)	164,161
Restricted funds					
UBS Optimus Foundation I (including extension)	49,517	19,728	(71,198)	1,953	—
Olwyn Foundation	45,128	214	(59,667)	—	(14,325)
Department for International Development (UK)	—	262,180	(259,552)	—	2,628
Hope & Homes for Children Travel Fund	—	3,353	(3,353)	—	—
Medicor Foundation	—	79,897	(15,853)	—	64,044
Nick Jenkins Foundation	—	2,500	—	—	2,500
St James Place Foundation	—	50,000	(48,192)	—	1,808
UBS A Small World	—	66,815	(76,455)	—	(9,640)
UBS Optimus Foundation II	—	80,627	(25,599)	—	55,028
Souter Trust	—	11,837	(4,299)	—	7,538
The Big Give Campaign Fund	—	900	—	—	900
KCHPF – Catholic Relief Services via USAID	25,080	134,804	(164,546)	4,662	—
Phyllida and Glenn Earle Trust	2,935	—	(3,051)	116	—
Autonomous RCT	327	—	(344)	17	—
Total restricted funds	122,987	712,855	732,109	6,748	110,481
Total funds	292,152	1,103,122	1,120,632	—	274,642

17 Analysis of funds (continued)

Group	At 1 January 2018 £	Income £	Expenditure £	Transfers £	At 31 December 2018 £
<i>Unrestricted funds</i>					
<i>General funds</i>	151,710	245,265	(223,577)	(4,233)	169,165
<i>Restricted funds</i>					
<i>HHC/DFID</i>	—	150,585	(150,585)	—	—
<i>UBS Optimus Foundation</i>	111,068	37,231	(110,186)	—	38,113
<i>UBS Optimus Travel</i>	—	301	(837)	536	—
<i>UBS I Extension</i>	—	75,021	(63,617)	—	11,404
<i>CRS/US AID</i>	12,527	325,184	(312,687)	—	25,024
<i>Earle P&G Foundations</i>	10,100	—	(7,165)	—	2,935
<i>Autonomous RCT</i>	—	10,000	(9,673)	—	327
<i>St James Place</i>	—	50,000	(50,007)	7	—
<i>Generator grant</i>	—	6,000	(6,000)	—	—
<i>Ugandan vehicle grant</i>	—	1,094	(4,934)	3,840	—
<i>Olwyn Foundation</i>	—	60,000	(14,922)	50	45,128
<i>KCHPF Cash grant</i>	—	4,134	(4,078)	—	56
<i>Laptops</i>	—	200	—	(200)	—
<i>Other</i>	—	7,835	(7,835)	—	—
<i>HHC</i>	—	21,380	(21,380)	—	—
<i>Total restricted funds</i>	133,695	748,965	(763,906)	4,233	122,987
<i>Total funds</i>	285,405	994,230	(987,483)	—	292,152

The specific purpose of the restricted funds are as follows:

UBS Optimus Foundation I: UBS made a grant toward the project entitled “Families, not Orphanages”, which seeks to demonstrate its child protection model in an urban division and rural district in Uganda, and sits within the Charities ‘child protection’ activities. The UBS extension increased the contribution toward this project and extended the agreement into 2019. Note the fund also includes ‘UBS Travel’.

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. The fund is in deficit as the next instalment of funding was received from the Olwyn Foundation in early 2020.

Department for International Development (Via Hope & Homes for Children): The Department for International Development is funding a project entitled “No Child Left Behind”. The funding has been granted to HHC (Hopes & Homes for Children) who are in turn funding Child’s i Foundation. The project runs from 1 May 2018 to 31 March 2021. The project aims to transform children’s lives by creating a pathway for family & community living for children in institutional care in Rwanda and Uganda; the grant funds activities in connection with delivering this project.

Hope & Homes for Children Travel Fund: This fund relates to travel costs incurred by the charity which have been funded by Hope & Homes for Children.

17 Analysis of funds (continued)

Medicor Foundation: The Medicor Foundation made a 3 year grant in 2019 toward a project entitled "reducing institutional care", which seeks to demonstrate its child protection model in a rural district in Uganda, and sits within the Charities 'child protection' activities.

Nick Jenkins Foundation: The Nick Jenkins Foundation made a donation of £2,500 to cover the cost of a foster carer in Uganda for one year.

St James Place Foundation: St James Place Foundation made a 3 year grant in February 2018 to cover the cost of the CEO of the charity.

UBS A Small World Fund: In connection with the existing grant from the UBS Optimus Foundation entitled "Families, not Orphanages" The UBS A Small World fund made a donation toward the cost of the charities overheads and fundraising costs in 2019. The fund is in deficit as the final instalment of funding was received from the funds in 2020.

UBS Optimus Foundation II: UBS Optimus Foundation made a grant toward the project entitled "Families, not Orphanages Phase II", which seeks to demonstrate its child protection model in an urban division and rural district in Uganda, and sits within the Charities 'child protection' activities.

Souter Trust: The Souter Trust made a donation of £12,000 in 2019 to contribute toward the cost of adoption services in Uganda.

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

KCHPF (Keeping Children in Healthy and Protected Families) is a project funded by USAID through Catholic Relief Services (CRS). The grant ran from December 2016 to August 2019. The activities included provision of social work case management services for 105 children living in Child Care Institutions who were resettled with their families. It was a research project to assess the impact of delivery of parental training on reintegration outcomes.

Fund balances at 31 December 2019 are represented by:

	Unrestricted funds £	Restricted funds £	Total 2019 £
Fixed assets	36,852	—	36,852
Current assets	169,587	113,457	283,044
Current liabilities	(42,278)	(2,976)	(45,254)
Total net assets	164,161	110,481	274,642

17 Analysis of funds (continued)

Fund balances at 31 December 2018 are represented by:

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>Total 2018</i> £
<i>Fixed assets</i>	22,625	—	22,625
<i>Current assets</i>	185,959	152,935	338,894
<i>Current liabilities</i>	(39,419)	(10,637)	(50,056)
<i>Non-current liabilities</i>	—	(19,311)	(19,311)
<i>Total net assets</i>	<u>169,165</u>	<u>122,987</u>	<u>292,152</u>

18 Operating lease commitments

At 31 December 2019 the total of the Charity's future minimum lease payments falling within one year under non-cancellable operating leases for office space was £3,427 (2018 – £3,427).

19 Post balance sheet event

During the period from 31 December 2019 to the date that the financial statements were approved, the Covid-19 outbreak has spread worldwide and caused extensive disruptions to businesses as well as economic activities globally, including the UK. The effects of the 2020 outbreak of Covid-19 on the charity's operations are likely to be limited although procedures are in place to facilitate social distancing measures both in the UK and Uganda and a detailed plan exists to enable effective operation to continue.