

Child's i Foundation

Annual Report and Financial Statements

31 December 2020

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

Charity Registration Number
1126212

Reports

Reference and administrative
information

Chair's foreword 2

CEO'S foreword 3

Trustees' report 5

Independent auditor's report 18

Financial statements

Consolidated statement of financial
activities incorporating income and
expenditure account 23

Balance sheets 24

Consolidated statement of cash flows 25

Principal accounting policies 26

Notes to the financial statements 30

Reference and administrative information

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1) Introduction

Chair's foreword

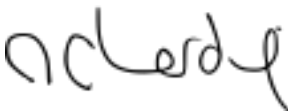
2020 was not a year that any of us could have anticipated. The Covid-19 pandemic has tested every aspect of our organisation but under the excellent leadership of our CEO, Christopher Muwanguzi, I am proud to be able to report that the teams have responded to every challenge with positivity, flexibility and resilience. I will leave it to Christopher to talk more about the tremendous impact of our work this year.

At Board level, we have continued our drive to strengthen our governance and this has led to a number of important appointments and developments. As safeguarding is at the heart of everything we do, we were delighted when Ade Adetosoye accepted a position on our UK Board. Currently CEO of Bromley Council, with an OBE for his outstanding work for Children's Services in Lambeth Council and having been part of the team charged by the Charity Commission to review the safeguarding arrangements of Oxfam, Ade brings a wealth of experience to our organisation which has already proved invaluable.

We moved to strengthen our board in Uganda as well so that scrutiny and support could be brought closer to our in-country teams. To that end in August 2020 we welcomed to our Ugandan board Annette Kijjagulwe, an accomplished Human Resource and business operations professional with over 13 years' experience in cross-functional roles.

Both boards have remained very engaged throughout the pandemic, holding meetings more regularly than usual in order to respond quickly to the changing circumstances. I am grateful to all Child's i Trustees who have given so much of their time this year and helped steer this organisation through so much uncharted territory.

Despite the challenges, 2020 proved to be a positive year for Child's i. Whilst we had to make difficult decisions to cut costs, and had to reinvent the way we operate in many areas, we have emerged strong and are now well positioned for 2021. The pandemic has brought into sharp relief the importance and relevance of our work at this time of crisis for so many vulnerable families in Uganda and across the world.



Madeleine Harding

Chair of the Trustees

CEO's foreword

In a year that seemed impossible and uncertain, our amazing team adapted to the crisis with fortitude. Our community nurses worked alongside our teams of qualified social workers and trained community volunteers to reach more families in need than ever before. Despite the lockdown in Uganda between March and July 2020, we continued to deliver an emergency response service in partnership with the government, introducing bicycles and smart phones to our first responders (community volunteers) to ensure that we maintained a strong community led child protection response. Our established community networks reached families struggling to access health and other social services. We delivered food, medicine, and other essentials; a lifeline for many. We also worked with local authorities in the districts and divisions to provide educational material, hygiene equipment and supported families that needed urgent medical attention. We made sure families were visited regularly to prevent isolation and paid rent for those who found themselves in financial difficulty to prevent homelessness. I am pleased to report that we have demonstrated how children's lives can be transformed through a community led child protection model that keeps children safe in families, within their communities and prevents unnecessary family separation.

We have continued to have a respectful and collaborative working relationship with the government through the Ministry of Gender Labour and Social Development (MGLSD) working alongside local and national representatives as well as policy makers from across the political spectrum to ensure the interests of children were put first.

On 22 June 2020 the Cabinet of Uganda approved the National Child Policy which has been developed to coordinate the efforts of the different sectors that have a direct and indirect mandate on children, and to deliver a comprehensive package of services encompassing all the four cardinal rights of the child (survival, development, protection and participation) in a multi-sectoral approach. The National Child Policy (NCP) demonstrates the commitment by the Government of Uganda to ensure the well-being of all children. It is another big stride in the Country's efforts to uphold children's rights and protect them from all forms of abuse, neglect, exploitation and violence.

One of the guiding principles of the NCP is that it is family-centred. As the policy notes, "children's well-being is largely dependent on the ability of families to effectively care for and protect them. Children need a secure and nurturing environment to ensure their survival, development, protection and participation. Families must be adequately supported and resourced to care for their children and ensure the fulfilment of their rights. When parents are not able to care for their children, the policy prioritises a commitment to family-based alternatives and community environments for the care and protection of all children. Children should only be taken out of their families as a last resort."

Given the unprecedented times it's hard to predict what lies ahead. Our focus continues to be on those we support, and their changing needs. Despite having to make difficult decisions to reduce our costs we have also managed to make two key senior level appointments; we welcome Susan Ajok our Country Director and Victoria Bozzi our Grants and Strategic Partnerships manager. We are now stronger and better positioned to deliver for the future than ever before.

We have spent some time learning what works and reflecting on how to do things better. We listened to children, young people, their parents, the government, civil society partners, our staff and donors/impact investment partners, to ensure that we understand how we can continue to grow the amazing work and influence of this wonderful charity to best serve children in line with our mission. In the penultimate year of our 5 year strategy 2021, I look forward to using these voices to build on our 5 year journey of transformation in Tororo district and Makindye division. We have already put the model to test having scaled into Mpigi district this year and have established some of the systems and structures required to prevent children from entering orphanages. Our team has followed up with children sent home as orphanages were closed and are working with the orphanages to map their transition to community hubs.

To ensure no child is left behind, we have also delivered an inclusive service working in partnership with specialist civil society organisations, delivering awareness and advocacy training around disability and providing and fitting assistive devices to children with disabilities. We have also worked with the Ugandan Ministry of Gender Labour and Social Development to complete a Knowledge Attitude and Practice survey that included the views of over 1,500 children living with disabilities in the community and in orphanages, across three districts, to help inform advocacy, policy, programme development and practice to deliver this vital work.

Trustees' report Year to 31 December 2020

I am certain of our mission and hugely proud of our achievements, but also very aware of the challenge ahead. As a small charity with a big impact we are going to need all the help we can get, especially because like many other charities we find ourselves living with the uncertainty created by Covid-19. Next year is critical as we refresh our organisational strategy and set out how we will do everything in our power to ensure the successful future of Child's i and ensure that children in Uganda, especially those that are likely to be left behind and forgotten, have a safe and happy childhood. This strategy will chart our pathway to recovery taking into account the lessons learnt from the global pandemic. Central to the plan will be a stable organisation that is resilient and able to withstand extraordinary risks, so that we can continue to support children and families who need us most.

Taking over from Lucy Buck, our founder, in October 2019 was an honour, we celebrated her contribution and recognised her important journey of succession to Ugandan leadership. I want to thank the UK and Ugandan team, our trustee boards in Uganda and UK, our Senior Leadership team in Uganda and all our supporters, for their commitment and contribution to our mission. We rely on our family and our community of supporters to maintain our purpose driven work to help build strong communities that keep the most vulnerable children and their families safe and together.

A handwritten signature in black ink, appearing to read 'Christopher Muwanguzi', with a horizontal line at the end.

Christopher Muwanguzi

CEO

2) Strategic Report

VISION

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

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

OUR WORK

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

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

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

WHERE WE OPERATE

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

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

WHY IS THIS WORK NEEDED?

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

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

Uganda holds one of the highest numbers of children in institutions in East Africa, a phenomenon that saw a significant increase since the 1990s. By 2012, the number of institutions for children in the country exploded: a baseline survey conducted by the government at the time estimated 50,000 children growing up across 800 institutions. Covid-19 has generated considerable new challenges. Many institutions were suddenly left without much support, and the government had to step in to provide food. We experienced and have supported children being abruptly returned to their families from institutions without any due process or ongoing monitoring, leaving the children highly vulnerable to abuse and neglect.

ACHIEVEMENTS – 2020 REVIEW

Overall Progress made in 2020

At the start of the pandemic in Uganda, back in March 2020 we were asked by the government to be a key partner in the Covid-19 task force response. Working at the national level we influenced policy and advocated for children in alternative care. We supported the government to hold coordination meetings between the National Child Protection Working Group (NCPWG) and Civil Society Organisations, providing digital solutions for the meetings to happen virtually.

We also supported the government to organise a virtual conference to share innovative responses to the pandemic and another on alternative care, that brought together Civil Society organisations, UN agencies, government departments and international partners.

At the local and grass root level, we continued to work with the community and local authority officers to implement our community led child protection programme, providing economic strengthening to families in need, to prevent unnecessary separation. We provided guidance to an orphanage in Tororo and Mpigi to ensure that children rapidly reintegrated were followed up using a rigorous case management process to assess and ensure their safe placement.

We expanded our work into a new district and immediately made significant inroads with the local government supporting the local authority task force to prioritise child protection and to set up hand washing stations throughout the district. We adapted our approach in the early days working with existing local council structures to monitor children and respond to the increased child sexual abuse reports. We worked with the local probation officer to get urgent medical attention to girls and women experiencing violence and worked with the police to seek justice.

With support from a UBS Optimus Foundation Covid-19 grant, we worked in partnership with the Ministry of Gender Labour and Social Development, Ministry of Health and the National Association of Social Workers in Uganda to deliver a coordinated response led by social workers to raise awareness and build the capacity of para social workers dealing with the immediate impact of Covid-19. The project was delivered over two months in three high risk areas including a fishing district, a border town and slums in a poor urban area.

Of the households we supported in 2020, 65% were female headed households. These women were supported to improve their living conditions with rent, where some had lost income and fallen into arrears, and with vocational and life skills training and with income generation and business start up support.

We have also;

- Established 12 Community Development Networks made up of local elected officials and community volunteers (CV) to identify and signpost children and their families at risk.
- Ensured 178 Community Development Network (CDN) members were trained on Care reform / De Institutionalisation and alternative care.
- Prevented 35,699 children from family separation through the support and work of the CDN's /CV's.
- Supported 725 families with 2,955 children through our ACTIVE Family Support approach.
- Trained 41 foster families approved by the government to provide loving homes for children without parental care.
- Ensured 87 families benefited from income generating support including business training and start-up capital to increase their income and improve their livelihoods and household economy.
- Integrated 48 children/young adults into family based and community care.
- Supported 563 children with disabilities with psychosocial support of which 411 were supported with accessibility devices, psychosocial support and counselling.

1) Pioneer the closure of orphanages at a district level

We have transformed Tororo district working closely with the local government to support the last orphanage to transition into a community hub and placed 14 children safely into family care. We have also supported 327 children with disabilities demonstrating that alternatives to institutional care can be inclusive and that this model is achievable in an African context. We will exit this district in the next year leaving behind family and community based alternatives to orphanages, a trained local government workforce, and over 200 community volunteers. Community Networks have also been established along with peer parenting and savings groups to support families to stay together.

During the course of the year, we supported Tororo Children's home to start their process of repurposing into a community hub. In 2020, our focus was to support the safe transition of 23 children into families. When the Covid-19 pandemic broke out, Tororo Children's home sent 17 children home without adequate preparation. Child's i stepped in to provide technical guidance to Tororo Children's home. The team monitored and guided the safe reintegration of all the children as well as providing an emergency response to the families including food distribution, hygiene materials and awareness information about Covid-19.

We continue to support 11 community based Coordination Networks known as Community Development Networks (CDN's) that keep children safe and sign post families to services. We trained 52 Community Development Network members and continued monitoring 275 members of Community volunteers. Through this work we were able to identify and reach 27,337 children with support of CDN's and CV's in Tororo. Of the 27,337 children reached, 1,329 children, of which 103 were children with disabilities, were supported with ACTIVE Family Support. The support provided was in the form of training in parenting, family strengthening, income generation, emergency support including food, support in agriculture equipment and rent.

During the pandemic, no child at risk was placed in an orphanage in Tororo. According to the government Senior Probation Officer, there has been no request to open a new orphanage and no request to place children in institutional care.

Smile Africa Ministries, an institution in Tororo that has been repurposed, continued to support the community around the institution even during the Covid-19 pandemic. The centre offered support to the most vulnerable with food rations. We continue to work with the centre's social workers to undertake post-placement support and case closures of the 64 children who have transitioned back into safe and loving families (biological, extended, foster and adoptive).

Mpigi District

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

- 21 children were supported to transition from one of the orphanages in Mpigi, to be reunited with their families or to move to family based care. Support for these children and families will continue in the form of post placement support.
- A further 2 orphanages have signed Memorandums of Understanding with us and have agreed to transition 86 children back to their families and communities. We will ultimately help them transition their services into community hubs.
- We have established 7 new Community Development Network's across 5 sub counties, the town council and at district level. We trained 126 CDN members in 2020. Through this work we were able to identify and reach 130 children including 7 children with disabilities in the district, supporting them through parenting, family strengthening, income generation and emergency support including food and rent.

Trustees' report Year to 31 December 2020

- We supported 130 children from 28 families at risk of separation with food, rent income generation and psychosocial support.
- We held learning sessions with 6 staff from 3 orphanages and trained them on the importance of family based care.

2) Create the conditions to eliminate institutional care in Kampala

We successfully piloted a bicycle response project in Makindye funded by The Rocket Foundation. The pilot was developed to partly address the challenges arising from the pandemic and to measure the effectiveness of bicycles and increased connectivity with smart phones as tools to increase our reach during the lockdown. We reached 645 children in 174 families over 3 months. On average the community volunteers reached three times as many families during this pilot (28 children in 10 families, versus 10 children in 3 families on foot) than they had been able to do before the pandemic.

- As a result of the pilot we have mainstreamed the use of bicycles and mobile phones and scaled it to 156 community volunteers across 13 sub counties in Tororo district.
- 13 young adults aged 17-28 have been transitioned from institutional care to independent living in Makindye.
- 26 young adults have been supported to develop a business through mentorship and small business grants as they transition into independent living.
- We established 4 new Community Development Networks across 4 wards and trained 52 members in 2020. Through this work we were able to identify and reach 8,232 children including 205 children with disabilities in the division, supporting them through parenting, family strengthening, income generation, emergency support including food and rent. Of 8,232 children reached, 1,496 children from 362 families received ACTIVE Family support.

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

We trained 425 community volunteers this year. These primary actors, coordinated by our qualified social work team and the local government, have been the first responders throughout the pandemic, supporting families at risk, and intervening to sign post them to services for additional support.

We have continued to deliver a comprehensive social work training programme to enable us to build the capability and capacity of social workers, paraprofessionals, government officers, and where appropriate, NGO's to identify vulnerable children and deliver community and family based care interventions.

Child's i Foundation trained 42 practitioners and policy makers in 2020. Including practitioners from Thrive Uganda who were taken through a 2-week course on Case management. Among them were orphanage staff, Managers and Directors.

A training manual has been developed to equip senior practitioners and social workers within our organisation with the skills required to train the community on alternative care and care reform.

We worked with 15 young care leavers to develop the first draft of a *Peer mentoring life and social skills* manual for young people leaving care.

Working with the government we commissioned Makerere University to carry out a Knowledge Attitudes and Practices (KAP) survey among families with children with disabilities in Kampala and Mukono districts. The aim of the study was to generate evidence around (i) attributes and conceptualisation of CWD; (ii) the use of institutional care for CWD, and; (iii) the barriers/enablers of the full and meaningful integration of CWD into community life. The study will be used to inform government policy as well as practice and project design.

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

In 2020, we strengthened our partnership with the government, the media and other stakeholders to position Child's i Foundation as an influential organisation in care reform. We trained 47 journalists on the importance of family based care and distributed a number of publications to raise awareness of community volunteers, community networks and Covid-19. We also trained 41 local leaders at grass root level to become local influencers and champions for care reform. We established 3 peer groups for 60 parents with children with disabilities.

Despite the containment measures in place we were still able to build new partnerships with like-minded organisations to grow our national coalition advocating for family and community based approaches and worked closely through our regional alliance Transform Alliance Africa (TAA) and our partners Hope and Homes for Children, Lumos and 20 other organisations, to submit recommendations to the European Union on the Rights of the Child.

- We helped revise the National Alternative Care Framework, and successfully advocated for the inclusion of a moratorium for children under 3 not to be placed in orphanages and for the removal of orphanages from the continuum of care.
- We signed a media and awareness raising partnership agreement with the Ministry of Gender Labour and Social Development (MGLSD). The partnership will include training journalists on alternative care as well as field visits to institutions, focused on raising awareness of the impact of institutional care for children living with disabilities.
- We worked with a number of Civil Society Organisations including Uganda Children Rights NGO network to develop a fact sheet on Alternative Care in Uganda submitted to the African Union.
- A virtual conference on Alternative Care was organised in partnership with CRS Uganda, SOS Villages Uganda and ChildFund Uganda. 2020 also saw an increase in invitations for Child's i to participate in government, national, regional and global forums on Alternative Care.
- There was also an increase in requests for technical and financial support from Child's i from government and other stakeholders. Child's i supported the National Child Protection Working Group's coordination team with a paid Zoom account which enabled them to move meetings with member organisations online during the Covid-19 pandemic ensuring continuity and actually increasing membership. In addition, Child's i supports the team with monthly internet and airtime for smooth coordination. Child's i also supported the NCPWG with finances to document their 10 years in existence through a story book and partner briefs. Child's i was one of the sponsors of the 2020 virtual National Learning Event on Child Wellbeing which was hosted by the government. In partnership with the National Association of Social Workers (NASWU) we ran a 3-month project during the Covid-19 pandemic to raise awareness about the importance of child protection and social work.
- We reached an audience of over 180,000 unique users through a combination of Facebook, Instagram, Twitter and the Child's i Foundation website. Through these channels we disseminated 18 blogs, 23 videos and 25 case studies.

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

- We introduced People HR, an online Human Resource Management System, that has improved our ability to support and track our people's performance against the organisation's strategy.
- We worked with a consultant to develop a Management Information System (MIS) aligned to our Case Management standards and procedures. The system helps us keep a track of finance expenses against our caseload and tracks progress of new, closed cases as well as cases on our Child Protection register.
- Covid-19 related Statement of Practices were introduced and incorporated into all the Child's i operations and premises in order to safeguard the wellbeing of our staff.

Trustees' report Year to 31 December 2020

- Also in response to the Covid-19 restrictions and the new work requirements, we developed a Remote Working Policy to guide staff and ensure productivity and wellbeing.
- The Sexual Harassment Policy was also revised and upgraded to the Protection from Sexual Exploitation and Abuse Policy, which is broader and addresses other key relationships such as those with partners, suppliers and beneficiaries.

Staff engagement during the pandemic

During the pandemic the team were able to overcome many operational challenges, ensuring every member of staff was equipped with a laptop and mobile phone to enable remote working. We've been committed to keeping staff informed and maintaining motivation and morale, holding monthly all staff team calls. Our leadership teams have also been meeting virtually on a regular basis, weekly at the start of the pandemic, and now as a fortnightly taskforce. The CEO was able to carry out an in-country visit for two weeks in December 2020, and spent time with staff, visited families, volunteers and other stakeholders. The Uganda team is now partially office based, and holding safely distanced meetings when required. All staff and community volunteers are provided with PPE when visiting families or carrying our community work. The UK team, who have been working remotely since March 2020, continue to hold virtual team meetings on a weekly basis.

Monitoring, Evaluation Accountability and Learning

Our Monitoring, Evaluation Accountability and Learning (MEAL) is fully established and functional. The team has grown over time and now provides capacity building and mentorship to programme staff in Monitoring and Evaluation related aspects, greatly contributing to improved programme implementation and delivery. We have seen an improvement in documenting and reporting as well as adherence to standard operating procedures for case management. We have continued to adapt our programme activities to reflect the changing environment.

Monthly programme review meetings were conducted throughout 2020 providing space to discuss issues pertaining to data quality, storage and reporting, as well as programme improvements. In addition, we conducted data quality audits and spot checks to ensure a systematic change across programmes.

Also, we started the process of developing a Management Information System (MIS) with support from a consultant. We continue to collaborate with the consultant to ensure successful completion of the system. So far we are at the stage of data collection and testing data export into the draft version of the system. The system will help us generate reports, export and import data and offer more secure data storage. Stage 1 was demonstrated in July 2021 and we plan to have the first prototype ready by the end of quarter 3 2021.

In addition, the MEAL team introduced a MEAL framework with more relevant and quantifiable indicators; this, combined with the revision of existing tools, and the development and adaptation of new government case management tools is enabling more comprehensive data capture.

We have streamlined all tools to reflect our AFS model and family wellbeing indicators related to five domains of ACTIVE Family Support (living conditions, health, education, family and social relationship, and household economy). This has helped us to track relevant and key data at the time of assessing children and families as well as provide clear interventions to beneficiaries based on identified needs.

In 2020, we had to adapt our activities to reflect the changing environment due to the outbreak of Covid-19. We developed tracking tools for most of our programme work as we delivered remotely. These include prevention and reintegration case trackers, and a CV's/CDN's monitoring and tracking tool.

Future Plans – 2021

The next 12 months will be challenging for the most vulnerable children and their families and it is vital that we remain responsive to their needs. We will continue to create conditions for systemic change and demonstrate that there is no longer a need for orphanages, even during a pandemic. Having demonstrated the transformation of a district and contributed to the development of a national policy for children, that prioritises family and community based care we are uniquely placed to bring about change in Uganda.

Trustees' report Year to 31 December 2020

Reimagine - changing hearts and minds will remain central to our work. We will support the Ugandan government to roll out the National Child Policy, prioritising family based care over institutional care and promoting Deinstitutionalisation.

Rebuild - we will reduce the need for orphanages by strengthening communities and social workers to support families. We will continue our work in demonstrating our model and scale the work in Mpigi demonstrating replicability in partnership with others. We will also put more emphasis on supporting girls and women to ensure that they are not left behind.

Repurpose - we will continue to use our experience to help orphanages to repurpose their services to help keep children in safe and loving families. In 2021 we will support five orphanages to start their journey with some transitioning into community hubs by the end of 2021.

We will;

- Launch a care leavers pathway programme. We will support care leavers through a community based peer led mental health programme that will create a space to talk about mental health and emotional well-being, and develop the tools to build resilience in young people to help them feel safe and happy. We will also pilot a care leavers business start-up programme and incubator to support young adult care leavers to transition into sustainable independence.
- Develop our board and organisation. We will grow and strengthen our Ugandan board, learning from the experiences of other organisations. We will ensure that our primary beneficiaries are represented, heard and lead the way in our programming. We will find donors and partners that will enable us to continue to develop our evidence, develop our organisation so that we can scale our work.
- Develop a financially sustainable and effective organisation. We will agree on our onward strategic direction and try to find ways to mitigate funding challenges. To achieve our strategic goals, we will draw on partnerships, collaborating with other organisations where possible.

Risk Assessment

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

Risk	Risk Management/Mitigation
<p>Financial Performance & Sustainability</p> <p><i>Reductions in funding undermines the ability of the organisation to fully fund its work and meet the needs of its beneficiaries. Pressure on unrestricted reserves poses a risk to the charity's going concern status.</i></p>	<p>The charity regularly produces 24-month forecasts to monitor the financial position and identify funding gaps. It conducts scenario planning to ensure it is able to plan for, and react to, fluctuations in funding and plan for unexpected costs. Financial risks are included on the risk register and appropriate mitigations put in place.</p> <p>The charity is actively seeking to diversify income sources and build new relationships and collaborations to grow income streams. Simultaneously there has been a drive to seek cost efficiencies wherever possible.</p>
<p>Safeguarding Children & Young People</p> <p><i>Inadequate or ineffective Safeguarding Policy or Practice leads to, or contributes to, serious injury or harm to a child or young person. This is the</i></p>	<p>The charity has a child protection policy which is at the heart of our operations. All our staff and trustees undergo DBS checks. We hold weekly and monthly safeguarding meetings, and all children under our care are carefully tracked and monitored using a case management system. In Uganda, the organisation employs a Safeguarding and Quality Assurance lead who takes primary responsibility for safeguarding, however this is a core</p>

Trustees' report Year to 31 December 2020

<p><i>biggest risk facing Child's i Foundation. Child's i, by the nature of its work, interacts with extremely vulnerable children and young persons, often facing complex challenges. As such there is a level of inherent risk in this work.</i></p>	<p>responsibility of all staff across our organisation.</p>
<p>Covid-19 Pandemic</p> <p><i>Inadequate or ineffective protocols around Covid-19 safety lead to serious illness or death from Covid-19 of a staff member, partner or beneficiary. More widely, the impact of Covid-19 on society impedes the work of Child's i; this might include the impact of lockdowns, or wider health outcomes in the communities we serve.</i></p>	<p>In response to the Covid-19 pandemic the organisation developed a strategy to ensure we can continue to support families and children. This includes assisting those families and children who will be most affected by the crisis, by providing them with the information and support they need, including providing critical supplies and small grants; and supporting local government and community leaders. The charity is uniquely placed in Uganda to utilise its existing networks and relationships with families, children, community leaders and government to enable quick and effective coordination to take place, and thus ensure our beneficiaries continue to be supported during the Covid-19 pandemic.</p> <p>Where appropriate staff will continue to work remotely, and office working will be subject to risk assessment at management level. We recognise the need to prioritise looking after those of our staff who may need extra support during this time.</p> <p>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.</p>

FINANCIAL REVIEW

Child's i Foundation opened the year with funds of £274,642, of which £110,481 related to unspent restricted funds from 2019.

Income

During the year, Child's i Foundation recognised income of £1,146,657 (2019: £1,103,122). This income was realised thanks to the support of several trusts and foundations. These include UBS Optimus Foundation, Medicor Foundation, Olwyn Foundation, St James Place Foundation, Norton Rose Fulbright Foundation, the Co-Nordic Initiative, the Rocket Foundation, and Souter Trust. Thanks also goes to our fantastic community of individual and regular givers.

In 2020, 21% of income was unrestricted (2019: 35%).

Expenditure

During 2020, £1,045,261 (2019: £1,120,632) was expended, of which 94% (2019: 92%) was on our social purpose activities with the balance of 6% (2019: 8%) on fundraising costs.

Trustees' report Year to 31 December 2020

Movement on funds

The net surplus on all funds for the year was £101,396 (2019: net deficit of £17,510), being an unrestricted net deficit of £30,277 (2019: £5,004) and a restricted net surplus of £131,673 (2019: deficit of £12,506).

Financial position

Child's i Foundation closed the year with funds of £376,038 (2019: £274,642), of which £242,154 (2019: £110,481) was restricted, and £133,884 (2019: £164,161) was unrestricted. The net assets of those funds are represented by fixed assets of £21,056 (2019: £36,852), cash and bank balances of £313,039 (2019: £215,112) and receivables and stock of £86,002 (2019: £67,932) less liabilities of £44,059 (2019: £45,254).

Reserves

The organisation's reserves policy is to aim to hold a minimum of 3 months' worth of unrestricted expenditure in general free reserves, meaning unrestricted funds excluding those tied up in fixed assets. The purpose of holding such reserves is to provide buffer funding in the event of a temporary fall in income, and to cover the costs of orderly, child-safe closure if necessary. The general free reserves as at 31 December 2020 were £112,828 and average monthly expenditure from unrestricted funds during the year was £22,136, implying that the organisation held approximately five months' worth of expenditure in general reserves. Although the reserves is above the minimum set by the policy, the trustees are keen to maintain reserves at a higher level currently given the uncertainty in the funding environment.

3) Acknowledgements

Funders

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

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

St James's Place Charitable Foundation
Norton Rose Fulbright Foundation
UBS Optimus Foundation
Olwyn Foundation
Co-Nordic Initiative
Medicor Foundation
The Rocket Foundation
Souter Charitable Trust
Allan & Nesta Ferguson Charitable Trust
Nick Jenkins Foundation
The Clara E Burgess Charity
Tony & Sheelagh Williams Charitable Foundation
Eleanor Rathbone Charitable Trust
Rainford Trust
Mrs Mary Daley Foundation
The Dove Trust
Stella Symons Charitable Trust

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

Norton Rose Fulbright
Blue Sky Fostering
Texcel Developments

Trustees' report Year to 31 December 2020

Travers Smith Foundation
TLG Capital
Pantheon
Pracedo
Back to My Roots
Reed Smith

Volunteers

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

Relationships with other organisations

The trustees wish to express their gratitude to the following organisations for their continued support through 2020.

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

Chances Charity (Tororo district, Education NGO).

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

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

Help Uganda Trust are the funders of the St Michael's Child Care institution.

Inclusion Support Uganda support us to deliver inclusive provision for families with children with disabilities

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

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

Light of the World (Disability NGO).

Makerere University Research partners, who also carried out the Knowledge Attitude and Practices study.

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

Norton Rose Fulbright provides office space for our team meetings (outside of lockdown).

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

Retrak (Makindye Division, NGO).

Thrive Uganda (NGO) partner delivering family based care in greater Masaka.

Transform Alliance Africa is a regional partner supporting implementers across the continent to share know-how on child protection and system reform.

Walk in Love (Makindye division, ECD NGO).

4) Structure, Governance & Management

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

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

“the relief of financial hardship and sickness, the advancement of education and the preservation of good health among children and young people, particularly but not exclusively, orphaned, abandoned and/or

Trustees' report Year to 31 December 2020

disabled children and young people, in such ways that the trustees shall determine, including but not limited to the provision of services and facilities for their care, education and health.”

Directors and Trustees

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

Trustees	Appointed/resigned
Madeleine Harding	
Beate Sørum	
Joel Kibazo	
Debbie Clarke	
Simon Goodworth	Resigned 27 May 2021
Catherine Deakin	Resigned 9 March 2020
Joanna Ralling	Resigned 12 January 2021
Victoria Bakulumpagi	Appointed 28 January 2020
Ade Adetosoye	Appointed 11 November 2020
Caroline Lubale-Buluba	Appointed 5 May 2021

Recruitment, Appointment and Induction of Trustees

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

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

Organisational Structure and Decision Making

The trustees meet at least four times a year when they consider the strategic direction and governance of Child's i Foundation. Since the start of the Covid-19 pandemic the trustees have met (by video conference) regularly, sometimes weekly, to keep updated, to assess risk and advise the executive team. The charity is managed on a day-to-day basis by our Chief Executive Officer based in the UK who is responsible to the Board. The trustees and CEO represent the charity's key management personnel who have authority and responsibility for planning, directing and controlling the activities of the charity. Throughout 2020, the CEO, Christopher Muwanguzi, was supported by a team of skilled staff in the UK and Uganda.

Public benefit

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

Remuneration

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

Equality, Diversity and Inclusion

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

Fundraising statement

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

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

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

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

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

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

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

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

Ethical income policy

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

Each of the trustees confirms that:

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

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

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

The annual report was approved by the trustees of the Charity on 9 September 2021 and signed on its behalf by:



.....

Madeleine Harding, Chair



.....

Debbie Clarke, Vice Chair

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

Opinion

We have audited the accounts of Child's i Foundation (the 'charitable parent company') and its subsidiary (the 'group') for the year ended 31 December 2020 which comprise the group statement of financial activities, the group and charitable parent company balance sheets, the consolidated statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the group's and of the charitable parent company's affairs as at 31 December 2020 and of the group's income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Other information (continued)

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

How the audit was considered capable of detecting irregularities including fraud

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

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

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

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

- ◆ we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- ◆ identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

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

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

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

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

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

Use of our report

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



21.9.2021

Hugh Swainson (Senior Statutory Auditor)

For and on behalf of Buzzacott LLP, Statutory Auditor

130 Wood Street

London

EC2V 6DL

Consolidated statement of financial activities 31 December 2020
(Including income and expenditure account)

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Unrestricted funds £	2019 Restricted funds £	2019 Total funds £
Income from:							
Donations and legacies	2	239,631	907,026	1,146,657	390,267	712,855	1,103,122
Total		239,631	907,026	1,146,657	390,267	712,855	1,103,122
Expenditure on:							
Raising funds	4	41,174	20,823	61,997	58,672	34,388	93,060
Charitable activities	5	224,459	758,805	983,264	329,851	697,721	1,027,572
Total		265,633	779,628	1,045,261	388,523	732,109	1,120,632
Net (expenditure) income		(26,002)	127,398	101,396	1,744	(19,254)	(17,510)
Transfers between funds	16	(4,275)	4,275	—	(6,748)	6,748	—
Net movement in funds	3	(30,277)	131,673	101,396	(5,004)	(12,506)	(17,510)
Reconciliation of funds							
Total fund balances brought forward		164,161	110,481	274,642	169,165	122,987	292,152
Total fund balances carried forward		133,884	242,154	376,038	164,161	110,481	274,642

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

Balance sheets 31 December 2020

	Notes	2020 Group £	2020 Charity £	2019 Group £	2019 Charity £
Fixed assets					
Tangible fixed assets	10	21,056	217	36,852	1,406
Current assets					
Stock	11	4,426	—	1,777	—
Debtors	12	81,576	61,042	66,155	43,585
Cash at bank and in hand		313,039	289,685	215,112	156,456
		399,041	350,727	283,044	200,041
Creditors: amounts falling due within one year	13	(44,059)	(21,378)	(45,254)	(23,101)
Net current assets		354,982	329,349	237,790	176,940
Total net assets		376,038	329,566	274,642	178,346
Funds					
Unrestricted funds	16	133,884	53,842	164,161	82,670
Restricted funds	16	242,154	275,724	110,481	95,676
Total funds		376,038	329,566	274,642	178,346

These accounts were approved and authorised for issue by the Board on 9 September 2021 and signed on their behalf by:



Madeleine Harding
Chair

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

Consolidated statement of cash flows 31 December 2020

	Note	2020 £	2019 £
Net cash flow from operating activities			
Net cash provided by (used in) operating activities	A	99,493	(41,130)
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,566)	(24,118)
Net cash used in investing activities		(1,566)	(24,118)
Change in cash and cash equivalents in the year		97,927	(65,248)
Reconciliation of net cash flow to movement in net funds:			
Cash and cash equivalents at 1 January 2020		215,112	280,360
Cash and cash equivalents at 31 December 2020		313,039	215,112

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

	2020 £	2019 £
Net income (expenditure) for the year (as per the statement of financial activities)	101,396	(17,510)
Adjusted for:		
Depreciation (note 10)	14,818	11,509
Movement in capital grants	—	(19,311)
Adjustment for foreign exchange	(669)	(1,618)
Loss in disposal of fixed assets	3,213	—
(Increase) in stocks	(2,649)	(32)
(Increase) decrease in debtors	(15,421)	(9,366)
(Decrease) in creditors	(1,195)	(4,802)
Net cash provided by (used in) operating activities	99,493	(41,130)

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

Basis of preparation

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

Critical accounting judgements and estimation uncertainty

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

Going concern

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

The Trustees have considered the impact of the global coronavirus pandemic on the funding environment, as noted in the risk assessment section of the Trustees' report, and have concluded that whilst there may be challenges in plugging potential gaps in funding in the longer term, income appears to be relatively secure for the 2021 financial year as a result of the charity being in the middle of a number of contracted multi-year grant agreements. The charity is however actively seeking to diversify income sources and build new relationships and income streams to mitigate any future loss of funding beyond the end of the current arrangements. It is acknowledged that there may be further implications for the charity's activities, beneficiaries, funders, suppliers and the wider economy over the coming year.

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

Basis for consolidation

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

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

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

Income

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

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

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

Expenditure

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

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

Expenditure (continued)

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

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

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

Tangible fixed assets and depreciation

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

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

Debtors

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

Stock

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

Cash at bank and in hand

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

Liabilities and provisions

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

Financial instruments

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

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

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

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

Foreign exchange

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

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

Unrestricted funds

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

Restricted funds

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

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

Statement of financial activities:

	Unrestricted funds £	Restricted funds £	2020 Total funds £	Unrestricted funds £	Restricted funds £	2019 Total funds £
Income and restricted gifts	165,383	601,200	766,583	172,616	597,342	769,958
Expenditure	146,544	652,093	798,637	192,784	623,689	816,473
Net movement in funds	18,839	(50,893)	(32,054)	(20,168)	(26,347)	(46,515)

Balance sheet:

	2020 Total funds £	2019 Total funds £
Fixed assets	19,325	35,446
Current assets	48,313	83,004
Creditors: amounts falling due before one year	(22,681)	(22,153)
Creditors: amounts falling due after one year	(14,604)	(32,286)
	30,353	64,011
Unrestricted funds	67,652	51,682
Restricted funds	(37,298)	12,329
	30,353	64,011

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

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Donations	215,837	3,302	228,108	369,907	900	370,807
Grants	—	903,724	903,724	—	711,955	711,955
Revaluation gain on consolidation	669	—	669	6,312	—	6,312
Gift aid reclaimed	14,156	—	14,156	14,048	—	14,048
Coronavirus job retention scheme	8,969	—	—	—	—	—
	239,631	907,026	1,146,657	390,267	712,855	1,103,122

3 Net movement in funds is stated after charging

	Group		Charity	
	2020 £	2019 £	2020 £	2019 £
Auditor's remuneration				
. Group statutory auditors	10,206	9,000	10,206	9,000
. Other auditors	3,115	7,910	—	—
Foreign exchange gains	669	6,312	—	—
Depreciation on fixed assets	14,818	11,509	1,189	1,190

Notes to the Financial Statements Year to 31 December 2020

4 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Staff costs	34,732	19,270	54,002	24,212	34,000	58,212
Other direct costs	6,442	1,553	7,995	34,460	388	34,848
	41,174	20,823	61,997	58,672	34,388	93,060

5 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Direct costs	144,691	739,420	884,111	259,032	664,998	924,030
Support costs (see note 6)	79,768	19,385	99,153	70,819	32,723	103,542
	224,459	758,805	983,264	329,851	697,721	1,027,572

6 Support costs

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Legal and professional	13,868	1,708	15,576	3,279	10,136	13,415
Audit and accounting fees	13,321	—	13,321	10,618	6,292	16,910
Insurance costs	10,801	566	11,367	6,185	9,767	15,952
Other costs	3,449	233	3,682	3,912	378	4,290
Support staff costs	22,878	16,878	39,756	39,760	1,706	41,466
Depreciation	15,451	—	15,451	11,509	—	11,509
	79,768	19,385	99,153	75,263	28,279	103,542

7 Staff costs

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Wages and salaries	531,146	626,591	196,351	212,549
Social security costs	50,706	61,714	17,226	20,578
Pension costs	6,253	5,530	6,253	5,530
	588,105	693,835	219,830	238,657

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

	Group		Charity	
	2020	2019	2020	2019
No of employees	49	62	5	4

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

The total employee benefits (including pension and employers national insurance) paid to key management personnel in the group amounted to £67,699 (2019: £76,201). Except for the trustees (who are not remunerated), key management personnel is considered to be the CEO only.

Pension Scheme

The charity operates a defined contribution scheme. Contributions are charged in the statement of financial activities as they accrue. The charge for the year was £6,253 (2019: £5,530). There were 5 (2019: 5) scheme members at the balance sheet date. £846 (2019: £1,016) of contributions was owed to the scheme as of that date.

8 Trustees' remuneration

No trustees received any remuneration from the charity in relation to their services during the year (2019: £0). One Trustee was reimbursed for expenses of £29 (2019: £0) with respect to travel to a Trustee meeting.

9 Taxation

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

Notes to the Financial Statements Year to 31 December 2020

10 Tangible fixed assets

Group	Office equipment £	Motor vehicles £	Computer equipment £	2020 £
At 1 January 2020	25,567	26,539	8,948	61,054
Additions	844	—	722	1,566
Disposals in the year	(1,464)	(5,001)	—	(6,465)
At 31 December 2020	24,947	21,538	9,670	56,155
Depreciation				
At 1 January 2020	15,881	1,632	6,689	24,202
Charge for the year	7,794	5,107	1,917	14,818
Eliminated on disposal	(483)	(3,438)	—	(3,921)
At 31 December 2020	23,192	3,301	8,606	35,099
Net book value				
At 1 January 2020	9,686	24,907	2,259	36,852
At 31 December 2020	1,755	18,237	1,064	21,056

Charity	Computer equipment £
At 1 January 2020	3,568
Additions	—
At 31 December 2020	3,568
Depreciation	
At 1 January 2020	2,162
Charge for the year	1,189
At 31 December 2020	3,351
Net book value	
At 1 January 2020	1,406
At 31 December 2020	217

11 Stock

	Group		Charity	
	2020 £	2019 £	2020 £	2019 £
Stock	4,426	1,777	—	—

Notes to the Financial Statements Year to 31 December 2020

12 Debtors

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Grants receivable	61,042	42,835	61,042	42,835
Prepayments and accrued income	17,944	20,882	—	750
Other debtors	—	2,438	—	—
	81,576	66,155	61,042	43,585

13 Creditors: amounts falling due within one year

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Trade creditors	13,199	20,095	242	2,245
Other taxes and social security costs	6,404	8,133	6,404	8,133
Accruals	24,456	14,050	14,732	9,747
Deferred income	—	2,976	—	2,976
	44,059	45,254	21,378	23,101

14 Company Limited by Guarantee

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

15 Related party transactions

During the year, the charity received donations of £40,734 from 7 related parties. All related parties were either Trustees, staff or their family members. (2019: £20,831 from seven trustees).

Notes to the Financial Statements Year to 31 December 2020

16 Analysis of funds

Group	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Unrestricted funds					
General funds	164,161	239,631	(265,633)	(4,275)	133,884
Restricted funds					
UBS Optimus Foundation I (including extension)	—	(1,277)	—	3,722	2,445
Olwyn Foundation	(14,325)	120,000	(56,962)	—	48,713
Foreign, Commonwealth & Development Office (formerly Department for International Development UK)	2,628	391,526	(391,942)	—	2,212
Medicor Foundation	64,044	80,000	(68,787)	—	75,257
Nick Jenkins Foundation	2,500	—	(2,513)	13	—
St James Place Foundation	1,808	50,000	(51,808)	—	—
UBS A Small World	(9,640)	8,465	—	1,175	—
UBS Optimus Foundation II	55,028	103,070	(94,324)	—	63,774
Souter Trust	7,538	5,000	(7,641)	—	4,897
The Big Give Campaign Fund	900	2,063	(4,497)	1,534	—
The Co-Nordic Initiative	—	78,622	(65,187)	—	13,434
Covid-19 Fundraising Appeal	—	2,250	—	(2,250)	—
The Rocket Foundation	—	14,994	(14,435)	30	590
UBS Optimus Covid-19 Fund	—	49,827	(21,532)	—	28,295
The Big Give 2020 Campaign Fund	—	2,537	—	—	2,537
Other Small Funds	—	(51)	—	51	—
Total restricted funds	110,481	907,026	(779,628)	4,275	242,154
Total funds	274,642	1,146,657	(1,045,261)	—	376,038

16 Analysis of funds (continued)

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

The specific purpose of the restricted funds are as follows:

UBS Optimus Foundation I: UBS made a grant toward the project entitled “Families, not Orphanages”, which seeks to demonstrate its child protection model in an urban division and rural district in Uganda, and sits within the charity’s child protection activities.

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

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

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

16 Analysis of funds (continued)

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

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

UBS A Small World Fund: In connection with the existing grant from the UBS Optimus Foundation entitled "Families, not Orphanages" The UBS A Small World fund made a donation toward the cost of the charities overheads and fundraising costs in 2019.

UBS Optimus Foundation II: UBS Optimus Foundation made a grant toward the project entitled "Families, not Orphanages Phase II", which seeks to demonstrate its child protection model in an urban division and rural district in Uganda, and sits within the Charities 'child protection activities. In response to the Covid-19 pandemic, a further £50,000 grant was made (**UBS Covid-19 Response**) to enable the charity to respond to the pandemic during 2020.

Souter Trust: The Souter Trust made a donation of £5,000 in 2020 to contribute toward the cost of adoption services in Uganda.

The Big Give Campaign Fund (2019 & 2020): The Big Give was a Christmas fundraising campaign, raising funds to support our community volunteers and community development networks.

Co-Nordic Initiative: The Co-Nordic Initiative is a 3 year grant made in January 2020 for 3 years, worth CHF 300,000. The grant funds our work in Kamengo, Mpigi District, to build a community based child protection system in the area.

Covid-19 Fundraising Appeal: This is an appeal aimed at existing and prospective funders to ask for emergency support ahead of the pandemic.

The Rocket Foundation: The Rocket Foundation funded a pilot project worth £15,000 over 3 months to support community volunteers during the Covid-19 Pandemic. The project purchased bicycles for the volunteers to enable them to reach vulnerable children in isolated areas during the lockdown.

Fund balances at 31 December 2020 are represented by:

	Unrestricted funds £	Restricted funds £	Total 2020 £
Fixed assets	21,056	—	21,056
Current assets	156,887	242,154	399,041
Current liabilities	(44,059)	—	(44,059)
Total net assets	133,884	242,154	376,038

16 Analysis of funds (continued)

Fund balances at 31 December 2019 are represented by:

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

17 Operating lease commitments

At 31 December 2020 the total of the Charity's future minimum lease payments falling within one year under non-cancellable operating leases for office space was £3,427 (2019: £3,427).