

**Charity Commission registered number: 1126212
Company number: 06674427**

**CHILD'S I FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT and
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**



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**CHILD'S I FOUNDATION
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2017**

Status

Child's i Foundation (CiF) is a charitable company limited by guarantee. It was incorporated on 15 August 2008, registered in England and Wales with Company number 6674427 and registered as a charity on 8th October 2008 with Charity number 1126212.

Governing document

The company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed by the powers set out in its Articles of Association.

Trustees

The trustees serving to the date of approval of these accounts were as follows:

Joanna Ralling	Appointed 15 th Aug 2008
Alastair Bruce (Chair)	Appointed 22 nd July 2011
Madeleine Harding	Appointed 18 th November 2011
Simon Goodworth	Appointed 3 rd September 2012
Astrid Berkman	Appointed 6 th September 2016, resigned 11 September 2018
Jennifer Geary	Appointed 25 th January 2017 resigned 30 st August 2018
Beate Sorum	Appointed 13 th March 2018
Catherine Deakin	Appointed 13 th March 2018
Dorthe Bucknell	Appointed 6 th April 2011, resigned 25 th April 2017
Andrea Bonafe	Appointed 30 th April 2013, resigned 20 th October 2017
Richard Sved	Appointed 27 th August 2014, resigned 20 th September 2017
Linzi Blakey	Appointed 25 th April 2017, resigned 8 th May 2018

Chief Executive Officer Lucy Buck

Registered office Abbots Rift, Monastery Gardens, Rotherfield, East Sussex, TN6 3NB

Auditors Kingston Smith, Devonshire House, 60 Goswell Road, London,
EC1M 7AD

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

Website www.childsifoundation.org

**CHILD'S I FOUNDATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2017**

TRUSTEES REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2017.

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

1 Background information

1.1 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 (who, for the purposes of company law are the directors of the company) during the year and up to the date this report was signed are set out on page 1.

1.2 Structure

Child's i Foundation (CiF) is a UK registered charity (1126212) and company limited by guarantee (6674427). The charitable company is governed by its Memorandum and Articles of Association. Application of income of the charitable company is limited to the promotion of its objects. Child's i Foundation operates in Uganda through a Ugandan registered NGO, registration number S.5914/8381, which is a separate legal entity. 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.

1.3 Recruitment 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 and there is no minimum or maximum length of term.

The induction of new trustees involves: attendance at one or more meeting as an observer prior to co-option, provision of recent minutes, financial reports and other relevant materials and close liaison with the charity and other trustees.

1.4 Organisational structure and decision making

The trustees meet six times a year when they consider the strategic direction and governance of Child's i Foundation. 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. Throughout 2017, the Chief Executive Officer was supported by a team of skilled staff in Uganda who implemented the programmes.

1.5 Key personnel remuneration

The Trustees consider the following as the key management personnel of the Charity in charge of directing and controlling the activities of CiF and the Ugandan NGO.

UK

CEO

Finance and Operations Manager

Relationships Manager

Administrator

Grants Manager

Uganda:

Country Director

Senior Leadership

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The pay of the charity's key management personnel, excluding the Board of Trustees, is reviewed annually. The remuneration is also bench-marked with charities of a similar size and activity to ensure as far as appropriate that the remuneration is fair and not out of line with that generally paid for similar roles.

1.6 Statement of public benefit

The trustees, having regard to the Public benefit guidance published by the Charity Commission in accordance with section 17 of the Charities Act 2011, consider the purpose and activities of the charity satisfy the requirements of the public benefit test as set out in section 4 of the same act.

1.7 Internal control and risk management

The Board has overall responsibility for the Charity's internal controls and for monitoring effectiveness. Although no system of internal control can provide absolute assurance against material misstatement or loss, the Charity's systems are designed to provide the trustees with reasonable assurance that problems are identified on a timely basis and dealt with appropriately. The Senior Leadership team review risk management activities on a quarterly basis and report to the CEO. The CEO reports to the Governance committee on a quarterly basis and reports the key risks and the strategies put in place to mitigate them.

2. Vision

Our vision is that every child in Uganda can grow up in the care of a loving family.

2.1 Objectives, purposes and activities

In Uganda, there are an estimated 50,000 children growing up in orphanages despite the fact that 80% have families. In 2017 CiF initiated a 5-year strategy to achieve our goal of creating the conditions necessary to achieve a tipping point whereby Uganda is committed to the elimination of orphanages by building a child protection system free of institutional care in two districts; creating the conditions to eliminate institutional care in Kampala, building the capacity and capability to enable the safe closure of orphanages across Uganda; influencing key audiences to prioritise family based care and reduce reliance on orphanages; and strengthening our organisation to deliver our strategy.

2.2 Achievements and performance

Building a child protection system in Tororo district

Year one of our strategy was focusing on engagement and buy in and securing an agreement with the Tororo District Level Government to develop a child protection system free of orphanages. CiF social work team was seconded to the government offices and worked with the first orphanage to repurpose into a community hub; as a result, 14 children were safely transitioned back into families. A critical component of care reform is to develop foster care to provide an alternative to placing children in orphanages. In 2017 over 80 potential foster carers underwent assessments and 217 children in families were prevented from being placed into orphanages by social workers providing active family support to support families at risk. CiF supported the Government to establish co-ordination networks across seven sub-counties to put in place referral networks to other civil society organisations and provided training to over 250 para-social workers to ensure children are safe in families and build a Government-led child protection system which will continue when we leave.

In 2018 CiF will establish two additional co-ordination networks and work with the seven established co-ordination networks on their roles in addressing and responding to child protection issues, carry out family assessments and transition the remaining 45 children from Smile Africa Ministries into family based care and conduct a needs assessment on the local community to repurpose into a community hub. Social Workers will continue engagement with the remaining orphanages in the district and identify a sponsorship partner to provide education and medical care to children in foster care and establish a foster care programme to provide an alternative to placing children in orphanages. CiF will also pilot an Alternative Care Panel in Tororo with the Government which if successful, will be expected to be replicated across Uganda.

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Provide case management on a research project to evaluate the impact of a package of family support interventions on successful reintegration.

In 2017 CiF provided the case work to ensure children from orphanages are safely reintegrated into families across the districts of Mukono, Mpigi and Masaka in partnership with Catholic Relief Services. In 2017 CiF recruited and trained 41 new staff to provide professional case management. Our team carried out assessments on 485 children from 371 families in 55 orphanages.

In 2018 the team will continue to carry out family tracing, child and family assessments and care planning to prepare children and families for reunification. Safely reunify up to 150 children with their families and provide monitoring for up to a year to ensure the children are safe and thriving and identify partners to continue to monitor the children when the cases are closed.

Develop prevention and alternative care services in Makindye Division to provide a safety net to bring an end to children being placed in orphanages.

2017 was a milestone year for CiF as we closed down our 8-bed transitional centre following the development of a successful emergency foster care programme. As a result CiF has 12 emergency foster care placements in the community which provides a better option for children without parental care than placing them in residential care.

In 2017 we focused on engaging the key stakeholders in Makindye Division to understand the importance of placing children in families, supporting at risk families to prevent family breakdown and the development of alternative families to replace residential care. As a result, Child's i Foundation placed two senior social workers in the offices of the Kampala City Council Authority to work directly with the Probation and Social Welfare Officer. Key to building a child protection system is to strengthen co-ordination and referral networks to provide a safety net to vulnerable families including the Child Protection Committees co-ordination meetings at ward level. In 2017 the CiF team provided training to 96 Child Protection Committee members across 6 wards to identify in their communities vulnerable children and families, and the CiF social work team provided active family support to 90 families.

CiF placed 7 children into adoptive families and continued to provide assessments to families expressing an interest through Ugandans Adopt as a result had 17 adoptive parents assessed and approved by Government Panel waiting for children to become available for adoption.

In 2018 CiF will work with the 6 established community development networks on their roles in addressing and responding to child protection issues. Identify, train and approve 40 foster carers. Work with 5000 children receiving gate keeping and prevention through the referral mechanisms to prevent abandonment and placement in orphanages and provide post placement support to 40 children. Furthermore, CiF will provide intense active family support to 150 children to prevent family separation, identify a residential centre in Makindye willing to repurpose into a community based service and conduct tracing and reunification and placement in foster or adoptive families.

Building capacity and capability of para and professional social workers to enable the safe closure of orphanages

CiF's Learning and Development team have developed bespoke training to key audiences including social workers, para-social workers, government officers and partner NGO's to support the development of a child protection system free of orphanages. In 2017 CiF provided training to 66 government officers, 383 para-social workers and 58 social workers from partner NGO's. CiF worked with Maestral International to develop case management training to 35 new social workers to carry out safe reunification as part of the research project.

CiF produced training videos with Hope and Homes for Children (HHC) to enhance training with case studies and practitioner insights and videos for Better Care Network for their 'Care to Practice' series to capture practitioner-based learning.

In 2018 our Learning and Development team will provide training 65 Government Officers, 400 para-social workers and 39 social workers from partner NGO's and develop social work practical training for social workers.

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

In order to achieve CiF's vision we aim to persuade key audiences that families are better for children than orphanages. In 2017 our aim was to show key policy makers at district and national level Government what children protection and care system reform looked like in practice.

CiF invited a team from the Ministry of Gender, Labour and Social Development, Kampala Capital City Authority and District Local Government and orphanage managers to Rwanda for a learning exchange to visit Hope and Homes for Children (HHC) who are working with the National Commission of Children to close all the orphanages in Rwanda. One orphanage manager commented "*I have been to many trainings and workshops but this has been the most productive. I have learnt so many things that I will share with my team to improve the way we work.*"

The CiF Advocacy team developed a draft national advocacy strategy with partners ACI to help translate Ugandan political will into legislation underpinning a commitment to an investment in families and alternative care.

CiF produced a short documentary with UBS Optimus as part of the Time for Global Action series on Bloomberg which was broadcast worldwide to show CiF's work transforming Tororo district with Hope and Homes for Children which provided a powerful tool in advocating for family based care globally.

Over 2017 CiF worked with Transform Alliance Africa to develop identity, website and social media channels and a regional advocacy strategy for Africa. CiF participated in the annual 3 day workshop with over 40 alliance members in Rwanda to launch our brand, present our national advocacy strategies and develop a communications plan to increase our visibility at an international level.

CiF produced 40 radio shows on six radio stations in five languages to raise awareness and sensitise the general public on the benefits of family based care which reached over 20,000 listeners.

The First Lady of Uganda hosted a side meeting at the Commonwealth Youth Meeting in Kampala where CiF was honoured to be asked to speak by the Secretary General of the Commonwealth, Baroness Patricia Scotland QC. In our presentation we recommended that no new orphanages are built, we share practice and learning and encourage donors to invest in the transition of children into family based care. The First Lady of Uganda pledged her commitment to children growing up in families and does not support the practice of children growing up in orphanages because they *'lose their grip of their ancestral roots'*.

In 2018 CiF will execute the national advocacy strategy and carry out a number of activities to include; establishing the National Alliance, training up to 40 journalists, targeting 200 donors to invest in families, not orphanages, identify and train 100 local leaders to become family champions, organise a workshop for 70 orphanages, create peer groups for care leavers, adoptive parents, foster carers and families with children with disabilities, target 15 policy makers and reach over 13,000 adoptive parents via social media.

Strengthening CiF to deliver our strategy

As of December 2017, CiF employed 82 people across the Uganda (headcount 79) and the UK (headcount 2.5). Our headcount has increased by 130% in the last year following recruitments for KCHPF staffing and senior leadership. CiF made a strategic move to phase out consultants and recruit staff in the roles of Communications, Human Resource and Finance leadership.

CiF updated branding and developed a new website to reflect our new strategy and reflect our programme strands of rebuilding families, repurposing orphanages and reimagining childcare and continued to keep our worldwide community of supporters updated on our social media channels and regular newsletters.

In 2018 CiF will be continuing to hire key positions in communications, advocacy, fundraising, programme management and monitoring and evaluation across the UK and Uganda and continue to invest in professional development of our team.

**CHILD'S I FOUNDATION
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3. Role played by volunteers

CiF has enjoyed the services of TV producers from the UK who have supported our communications department. The trustees wish to express their gratitude to supporters who have given so freely of their time and expertise.

4. Relationship to other organisations

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

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

Hope and Homes for Children (HHC) are CiF's technical partners who are supporting the implementation of the 5 year strategy.

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

Maestral International technical partner of Keeping Children in Healthy and Protective Families.

5. Plans for future periods

The significant plans for 2018 - 2019 are to:

- Invest in a UK team to support CEO with fundraising, programmes and finance and operational management
- Identify and secure investment for a second district transformation
- Professional development of Senior Leadership and Leadership team in Uganda.
- Execute our National Advocacy Strategy
- Development of the National Coalition
- Invest in the development of Transform Alliance Africa regional coalition
- Make further investment in monitoring and evaluation and programme management.

6. Financial review

The consolidated accounts for Child's i Foundation opened the year with funds of £142,152, of which £38,056 related to unspent restricted funds from 2016.

6.1 Income

During the year, the consolidated accounts for Child's i Foundation recognised income of £1,076,555 (2016: £558,637), from the sources shown below. The substantial increase in income was realised thanks to the support of UBS Optimus Foundation, Hope and Homes for Children, Catholic Relief Services (4Children, USAID), St James's Place Charitable Foundation, Brian Murtagh Charitable Foundation, Reed Smith 1973 Club, Richard Osman, Prince Foundation, The Tony and Sheelagh Williams Charitable Trust, Ly Lam, Pantheon Ventures, The Norton Rose Fulbright Charitable Foundation, Phyllida and Glenn Earle, Sam Rowe-Beddoe and Greg Nasmyth and our worldwide community of supporters. In 2017, 48% of income was unrestricted (2016: 60%).

6.2 Expenditure

During 2017, £934,978 (2016: £541,466) was expended, of which 95% (2016: 82%) was on our social purpose activities with the balance 5% on fundraising costs.

While we constantly strive to keep our core overhead costs to a minimum we believe that appropriate investment in these support services is critical to the achievement of our overall organisational goals.

**CHILD'S I FOUNDATION
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6.3 Movement on funds

The net income on all funds for the year was £143,253 (2016: net income of £17,171), being unrestricted net income of £47,614 (2016: net expenditure of £7,792) and a restricted net income of £95,639 (2016: net income of £24,963).

6.4 Financial position

The consolidated accounts for Child's i Foundation closed the year with funds of £285,405 (2016 £142,152), of which £151,710 (2016 £104,096) was unrestricted, and £133,695 (2016 £38,056) restricted. The net assets those funds represent were fixed assets held for social purposes of £7,280 (2016 £4,694), cash and bank balances of £342,019 (2016 £98,162) receivables and stock of £16,687 (2016 £61,503) less liabilities of £80,581 (2016 £22,207).

7. Reserves

The organisation's reserves policy is to aim to hold 3 months' worth of unrestricted expenditure in general 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 reserves as at 31 December 2017 were £144,430 and average monthly expenditure from unrestricted funds during the year was £37,029 implying that the organisation held just over 4 months' worth of expenditure in general reserves.

8. 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.

9. 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 of its incoming resources and application of resources, including its income and expenditure, 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 the Charities SORP;
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

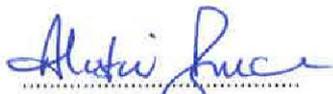
CHILD'S I FOUNDATION
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10. **Audit Information**

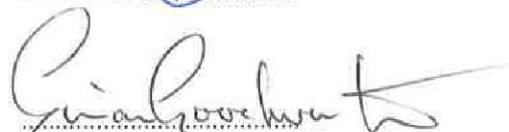
So far as each of the trustees at the time of the trustees' report is approved is aware:

- there is no relevant information of which the auditors are unaware; and
- they have taken all relevant steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The annual report was approved by the trustees of the Charity on 27/1/2018 and signed on its behalf by:



Alastair Bruce, Chairman



Simon Goodworth
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CHILD'S I FOUNDATION

Opinion

We have audited the financial statements of Child's i Foundation (the 'group') for the year ended 31 December 2017 which comprises the Group Statement of Financial Activities, the Group and Parent Charitable Company Balance Sheets, the Group Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland'.

In our opinion the financial statements:

- **give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 December 2017 and of the group's incoming resources and application of resources, including its 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 and the Charities Act 2011.

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 financial statements section of our report**. We are independent of the charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- **the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or**
- **the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's and parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.**

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CHILD'S I FOUNDATION

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act

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

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report 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 parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 require us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's 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 exemption in preparing the Trustees' Annual Report and from preparing 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.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CHILD'S I FOUNDATION

Responsibilities of trustees (continued)

In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable 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 parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the group and parent charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group and parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit report.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CHILD'S I FOUNDATION

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 and, in respect of the consolidated financial statements, to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters which 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 any party other than the charitable company, the charitable company's members, as a body, and the charity's trustees, as a body, for our audit work, for this report, or for the opinion we have formed.

N.S. Finlayson *LA LLP*

Neil Finlayson (Senior Statutory Auditor)
for and on behalf of Kingston Smith LLP, Statutory Auditor

Date: **27/9/2018**

Devonshire House
60 Goswell Road
London
EC1M 7AD

CHILD'S I FOUNDATION
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Income					
Donations, grants and legacies	2	507,209	569,346	1,076,555	506,990
Other trading activities		-	-	-	51,515
Investment income		-	-	-	132
Total		507,209	569,346	1,076,555	558,637
Expenditure					
Raising funds	5	23,266	26,573	49,839	85,754
Charitable activities	6	421,177	463,962	885,139	455,712
Total		444,443	490,535	934,978	541,466
Net income		62,766	78,811	141,577	17,171
Gains on disposal of fixed assets	9	1,676	-	1,676	-
Transfers between funds	16	(16,828)	16,828	-	-
		47,614	95,639	143,253	17,171
Total funds brought forward	16	104,096	38,056	142,152	124,981
Total funds carried forward	16	151,710	133,695	285,405	142,152

The statement of financial activities contains all gains and losses recognised in the year and the results reported relate to continuing operations.

Direct support costs have been allocated on the basis of staff numbers in each area of activity.

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CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Income				
Donations, grants and legacies	2	284,560	222,430	506,990
Other trading activities	3	51,515	-	51,515
Investment income		132	-	132
Total		336,207	222,430	558,637
Expenditure				
Raising funds	5	44,239	41,515	85,754
Charitable activities	6	299,760	155,952	455,712
Total		343,999	197,467	541,466
Net income/(expenditure)		(7,792)	24,963	17,171
Transfers between funds		-	-	-
		(7,792)	24,963	17,171
Funds at 1 January 2016	16	111,888	13,093	124,981
Funds at 1 January 2017	16	104,096	38,056	142,152

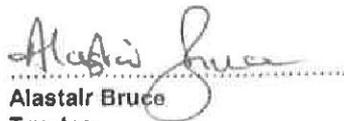
The statement of financial activities contains all gains and losses recognised in the year and the results reported relate to continuing operations.

Direct support costs have been allocated on the basis of staff numbers in each area of activity.

**CHILD'S I FOUNDATION
CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2017**

	Note	2017 £	2017 £	2016 £	2016 £
Fixed assets					
Tangible fixed assets	9		7,280		4,694
Current assets					
Stock	12	1,740		1,016	
Debtors	13	14,947		60,487	
Cash at bank and in hand		342,019		98,162	
		<u>358,705</u>		<u>159,665</u>	
Creditors: Amounts falling due within one year	14	<u>(79,528)</u>		<u>(22,207)</u>	
Net current assets			<u>279,177</u>		<u>137,458</u>
Total assets less current liabilities			286,457		142,152
Creditors: Amounts falling due after one year	15		(1,053)		-
Net assets			<u>285,405</u>		<u>142,152</u>
Funds					
Unrestricted funds	16		151,710		104,096
Restricted funds	16		133,695		38,056
Total funds			<u>285,405</u>		<u>142,152</u>

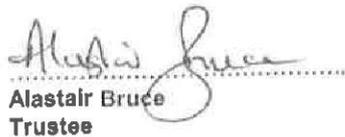
These accounts were approved and authorised for issue by the Board on 27/1/2018 and signed on their behalf by:


Alastair Bruce
Trustee

**CHILD'S I FOUNDATION
CHARITY BALANCE SHEET
AS AT 31 DECEMBER 2017**

	Note	2017	2017	2016	2016
		£	£	£	£
Fixed assets			-		-
Investments	10				
Current assets					
Debtors	13	-		50,000	
Cash at bank and in hand		241,543		79,952	
		<u>241,543</u>		<u>129,952</u>	
Creditors: Amounts falling due within one year	14	<u>(11,451)</u>		<u>(2,388)</u>	
Net current assets			<u>230,092</u>		<u>127,564</u>
Total assets less current liabilities			<u>230,092</u>		<u>127,564</u>
Net assets			<u>230,092</u>		<u>127,564</u>
Funds					
Unrestricted funds			108,934		97,267
Restricted funds			121,158		30,297
			<u>230,092</u>		<u>127,564</u>
Total funds			<u>230,092</u>		<u>127,564</u>

These accounts were approved and authorised for issue by the Board on 27/9/2018 and signed on their behalf by:


 Alastair Bruce
 Trustee

CHILD'S I FOUNDATION
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2017

	2017 £	2017 £	2016 £	2016 £
Cash flows from operating activities				
Net cash provide by operating activities (see note 1)		251,851		2,177
Cash flows from investing activities				
Interest receivable and similar income	-		132	
Purchase of tangible fixed assets	(13,274)		(2,751)	
Sale of tangible fixed assets	5,280		484	
Net cash used in investing activities		<u>(7,994)</u>		<u>(2,135)</u>
Change in cash and cash equivalents		243,857		42
Cash and cash equivalents at the beginning of the reporting period		98,162		98,120
Cash and cash cash equivalents at the end of the reporting period		<u><u>342,019</u></u>		<u><u>98,162</u></u>

1. Net cash provided by operating activities	2017 £	2016 £
Activities		
Net surplus for the year	143,253	17,171
Adjustments for:		
Depreciation charges	9,162	5,313
Investment income	-	(132)
Gift of assets recognised as income	(1,024)	-
Gain on disposal of fixed assets	(1,677)	5,860
Increase in stocks	(724)	(1,016)
Decrease/(Increase) in debtors	45,540	(37,051)
Increase/(Decrease) in creditors	57,321	12,032
Net cash provide by operating activities	<u><u>251,851</u></u>	<u><u>2,177</u></u>

**CHILD'S I FOUNDATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

1 ACCOUNTING POLICIES

a) Basis of Accounting

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).

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.** After making enquiries the Trustees have concluded that there is a reasonable expectation that the charitable group has adequate resources to continue in operational existence for the foreseeable future. The charitable group therefore continues to adopt the going concern basis in preparing its financial statements.

The financial statements are prepared in sterling which is the functional currency of the group. Monetary amounts in these financial statements are rounded to the nearest pound.

Child's i Foundation is a Public Benefit Entity as defined by FRS 102.

b) Basis of Consolidation

The consolidated (group) financial statements comprise the UK operations of the charity and its wholly owned subsidiary in Uganda. Child's I Foundation operates in Uganda through a Ugandan registered NGO, registration number S.5914/8381, which is a separate legal entity. The subsidiary **company's assets and liabilities are consolidated in the group balance sheet on a line-by-line basis.**

c) 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. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released. Gift aid is included in the period in which the original donation was received.

**CHILD'S I FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

1 ACCOUNTING POLICIES

c) Income (continued)

- 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.

d) Expenditure

Expenditure is accounted for on an accruals basis under the appropriate expense category. Expenditure is recognised once there is 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 it can be measured reliably.

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

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

e) 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 per annum

f) Foreign exchange

Transactions in foreign currencies are recorded at the rates at the date of the transaction, and exchange fluctuations are written off to the Statement of Financial Activities 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 the Statement of Financial Activities.

g) Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

**CHILD'S I FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

1 ACCOUNTING POLICIES

h) Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

i) Employee benefits

The charity provides a range of benefits to employees. Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

j) Stock

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

k) Unrestricted funds

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

l) Restricted funds

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

m) 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 amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

CHILD'S I FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

2 Income from donations, grants and legacies

	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
Donations and grants	456,964	568,527	1,025,491	459,357
Gift aid reclaimed	47,245	819	48,064	47,550
Legacies	3,000	-	3,000	83
Total	507,209	569,346	1,076,555	506,990

3 Other trading activities

	Unrestricted £	Restricted £	Total 2017 £	Total 2016 £
Events income	-	-	-	51,515
Total	-	-	-	51,515

4 Net movement in funds for the group

This is stated after charging:

	Group		Company	
	2017 £	2016 £	2017 £	2016 £
Auditor's remuneration	10,254	2,529	8,760	-
Independent examination fees	-	1,678	-	1,678
Depreciation on fixed assets	9,162	5,313	-	-

5 Expenditure on raising funds

	Unrestricted £	Restricted £	Total 2017 £	Total 2016 £
Direct costs	6,196	2,919	9,115	71,802
Support costs	17,070	23,654	40,724	13,952
Total	23,266	26,573	49,839	85,754

CHILD'S I FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

6 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
Direct costs	239,731	386,982	626,713	155,952
Support costs	181,446	76,980	258,426	299,760
Total	421,177	463,962	885,139	455,712

Charitable activity also includes governance costs which are detailed in note 7.

7 Governance costs

	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
Legal & professional fees	10,949	1,162	12,112	10,013
Audit fees	10,255	1,189	11,444	2,529
Independent examination fees	-	-	-	1,678
Insurance costs	1,013	-	1,013	-
	22,217	2,351	24,568	14,220

8 Employees

	Group		Company	
	2017 £	2016 £	2017 £	2016 £
a) Staff costs				
Wages and salaries	484,932	242,428	86,420	35,069
Social security costs	46,595	19,906	6,822	2,772
Pension costs	586	-	586	-
	532,113	262,334	93,828	37,841

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

	Group		Company	
	2017	2016	2017	2016
Charitable activities	82	43	2	1

There were no employees who earned over £60,000 during 2017 (2016: none).

The total compensation paid to key management personnel in the group amounted to £59,575 (2016: 37,841). Key management personnel are considered to be the Trustees and Chief Executive Officer. None of the trustees (2016: none) were remunerated in the year.

CHILD'S I FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

9 Tangible Fixed Assets Group and Company

	Office equipment	Motor vehicles	Computer equipment	2017 Total
		£	£	£
Cost				
At 1 January 2017	1,799	8,099	4,727	14,625
Additions	11,969	-	1,305	13,274
Disposals	-	(8,099)	-	(8,099)
Foreign exchange	2,746	-	(2,997)	(251)
At 31 December 2017	<u>16,514</u>	<u>-</u>	<u>3,035</u>	<u>19,549</u>
Depreciation				
At 1 January 2017	1,138	4,674	4,119	9,931
Charge for the year	6,321	1,947	894	9,162
On disposals	-	(4,495)	-	(4,495)
Foreign exchange	2,823	(2,126)	(3,025)	(2,328)
At 31 December 2017	<u>10,282</u>	<u>-</u>	<u>1,988</u>	<u>12,270</u>
Net Book Value				
At 1 January 2017	<u>661</u>	<u>3,425</u>	<u>608</u>	<u>4,694</u>
At 31 December 2017	<u>6,233</u>	<u>-</u>	<u>1,047</u>	<u>7,280</u>

10 Investments

	Group		Company	
	2017	2016	2017	2016
	£	£	£	£
Investments in subsidiaries at cost	-	-	-	-

Child's I Foundation is the sole member of an Ugandan registered NGO with registration number S.5914/8381, which is a separate legal entity. The cost of the subsidiary is £Nil (2016: £Nil). The results of the subsidiary are included within these consolidated financial statements. A summary of the Statement of Financial Activities, the Balance Sheet and Reserves are shown in note 22.

11 Taxation

The Charity is considered to pass the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the income and gains for the year are exempt from taxation as they are applied exclusively to charitable purposes.

CHILD'S I FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

12 Stock	Group		Company	
	2017	2016	2017	2016
	£	£	£	£
Stock	1,740	1,016	-	-
	1,740	1,016	-	-

13 Debtors	Group		Company	
	2017	2016	2017	2016
	£	£	£	£
Grants receivable	931	59,172	-	50,000
Prepayments and accrued income	11,662	910	-	-
Other debtors	2,354	405	-	-
	14,947	60,487	-	50,000

14 Creditors: amounts falling due within one year

	Group		Company	
	2017	2016	2017	2016
	£	£	£	£
Other taxes and social security costs	25,784	11,789	2,632	2,338
Accruals	11,499	10,418	8,819	-
Deferred income	42,245	-	-	-
	79,528	22,207	11,451	2,338

Deferred income relates to an advance receipt of funds for January 2018 to ensure continuity of programme related activities for the KCHPH project.

15 Creditors: amounts falling due after one year

	Group	
	2017	2016
	£	£
Deferred capital grant:		
Office equipment	1,053	-
	1,053	-

CHILD'S I FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

16 Consolidated funds

	At as 1 January 2017 £	Income £	Expenditure £	Gains	Transfers	As at 31 December 2017 £
Unrestricted funds						
General funds	104,096	507,209	(444,443)	1,676	(16,828)	151,710
Restricted funds						
DOVCU	1,510	52,360	(53,814)	-	(56)	-
Fundraisers' fund	4,551	(2,659)	-	-	(1,892)	-
Director of Programmes	111	-	-	-	(111)	-
BCN Videos	5,901	(3,096)	(6,473)	-	3,668	-
HHC Tororo DI	19,379	(803)	(24,193)	-	5,617	-
HHC	-	-	(4,955)	-	4,955	-
HHC Videos	6,459	93	(10,185)	-	3,633	-
Mennonite	-	1,165	(495)	-	(670)	-
Ly Lam	-	33,546	(35,634)	-	2,088	-
Earle P&G Foundations	-	23,000	(12,900)	-	-	10,100
UBS Optimus Foundatiot	-	112,438	(1,370)	-	-	111,068
CRS/USAID	-	352,675	(340,148)	-	-	12,527
St James's Place	-	-	(107)	-	107	-
Charitable Foundation	-	-	(261)	-	(511)	-
Small grants under £1k	145	627	(261)	-	-	-
Total restricted funds	38,056	569,346	(490,535)	-	16,828	133,695
Total funds	142,152	1,076,555	(934,978)	1,676	-	285,405

	At as 1 January 2016 £	Income £	Expenditure £	Gains	Transfers	As at 31 December 2016 £
Unrestricted funds						
General funds	111,888	336,207	(343,999)	-	-	104,096
Restricted funds						
DOVCU	3,551	87,664	(89,705)	-	-	1,510
Strong Beginnings	-	2,299	(2,299)	-	-	-
Triplets fund	5,371	982	(6,353)	-	-	-
Fundraisers' fund	1,862	44,204	(41,515)	-	-	4,551
Director of Programmes	2,309	10,000	(12,198)	-	-	111
BCN Videos	-	8,474	(2,573)	-	-	5,901
HHC Conference	-	11,837	(11,837)	-	-	-
HHC Tororo DI	-	30,000	(10,621)	-	-	19,379
HHC Videos	-	12,027	(5,568)	-	-	6,459
HHC Workshop	-	2,000	(2,000)	-	-	-
CRS/USAID	-	8,704	(8,704)	-	-	-
Small grants under £1k	-	4,239	(4,094)	-	-	145
Total restricted funds	13,093	222,430	(197,467)	-	-	38,056
Total funds	124,981	558,637	(541,466)	-	-	142,152

CHILD'S I FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

16 Consolidated funds (continued)

The specific purpose for the restricted funds are as follows:

DOVCU (De-institutionalisation of Orphans and Vulnerable Children in Uganda) is a project funded by USAID through Child Fund. The grant ran from April 2015 to June 2017. The activities include provision of training in alternative care to child care institutions, social workers, probation officers and others in 12 regions of Uganda, as well as the establishment of regional panels to approve children and parents for adoption.

The fundraisers' fund is a restricted donation from an individual to finance the costs of the fundraising team.

St. James Place Foundation funded the salary and on-costs for the post of 'Director of Services', later renamed 'Director of Programmes'.

BCN (Better Care Network) is an International Resource for all organisations involved in Alternative Care. They commissioned CiF to produce a series of videos to document the learning from our programmes for a global audience.

HHC (Hope and Homes for Children) are a strategic partner who have provided seed funding for De-Institutionalisation work in Tororo District and for the production of a series of training videos. They also funded the first Regional Alliance Conference on Alternative Care and a Government workshop to cost the delivery of the Alternative Care National Action Plan.

KCHPF (Keeping Children in Healthy and Protected Families) is a project funded by USAID through Catholic Relief Services (CRS). The grant totalling \$1,300,000 runs from Dec 2016 to August 2019. The activities include provision of social work case management services for children living in child care institutions who will be resettled with their families. It is a research project to assess the impact of delivery of parental training on reintegration outcomes.

Restricted funds under £1,000 are pooled together and are utilised in accordance with the conditions imposed by the donor.

17 Company Limited by Guarantee

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

18 Related party transactions

During the year 4 trustees make donations to CiF of £21,200.

Donations from other related parties totalled £3,700, this being a private equity firm of which one of the trustee is a related party.

During the year the Tony and Sheelagh Williams Charitable Foundation donated £10,000 (2016: £10,000) to CiF. Madeleine Harding is a trustee of both CiF and the Tony and Sheelagh Williams Charitable Foundation.

19 Trustees' remuneration

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

CHILD'S I FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

20 Taxation

The Charity is considered to pass the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the income and gains for the year are exempt from taxation as they are applied exclusively to charitable purposes.

21 Analysis of net group assets between funds

Fund balances at 31 December 2017 are represented by:

	Unrestricted funds £	Restricted funds £	2017 Total £
Fixed assets	7,280	-	7,280
Current assets	225,010	133,695	358,705
Current liabilities	(79,528)	-	(79,528)
Non-current liabilities	(1,053)	-	(1,053)
Total net assets	151,710	133,695	285,405

Fund balances at 31 December 2016 are represented by:

	Unrestricted funds £	Restricted funds £	2016 Total £
Fixed assets	4,694	-	4,694
Current assets	121,609	38,056	159,665
Current liabilities	(22,207)	-	(22,207)
Total net assets	104,096	38,056	142,152

22 Results from subsidiaries - Child's i Foundation Uganda results

Statement of Financial Activities	Unrestricted funds £	Restricted funds £	Total funds 2017 £
Income and restricted gifts	388,555	430,805	819,360
Expenditure	(335,818)	(442,367)	(778,185)
Transfers between funds	(11,010)	11,010	-
Net movement in funds	41,727	(552)	41,175
			2017 £
Non-current assets			82,298
Current assets			49,086
Creditors: amounts falling over 1 year			(76,070)
Net assets			55,314

**CHILD'S I FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

22 Results from subsidiaries - Child's I Foundation Uganda results (continued)

	2017 £
Unrestricted funds	42,797
Restricted funds	12,517
Total funds	<u>55,314</u>