

Company registration number 06674427  
Charity registration number 1126212



## Child's i Foundation

(A company limited by guarantee)

Annual Report and Financial Statements  
for the Year Ended 31 December 2012

Wortham Jaques  
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## **Child's i Foundation**

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**Child's i Foundation**  
**Reference and Administrative Details**

<b>Charity name</b>	Child's i Foundation	
<b>Charity registration number</b>	1126212	
<b>Company registration number</b>	06674427	
<b>Principal office</b>	Caxton House, Station Road, Packhams Hill, Rotherfield, Crowborough TN6 3HU	
<b>Registered office</b>	Caxton House, Station Road, Packhams Hill, Rotherfield, Crowborough TN6 3HU	
<b>Trustees</b>	Andrea Bonafe	(Appointed 30 April 2013)
	Alastair Bruce	
	Dorthe Bucknell	
	Simon Goodworth	(Appointed 11 January 2012)
	Madeleine Harding	
	Claire Milligan	(Appointed 30 April 2013)
	Joanna Ralling	
	Stiofan Deburca	(Appointed 19 June 2012) (Resigned 8 January 2013)
	David Emin	(Resigned 6 March 2012)
	Anne McCrossan	(Resigned 19 June 2012)
	Luke Savvas	(Resigned 17 April 2012)
	Elizabeth Thomas	(Resigned 8 January 2013)
<b>Chief executive officer</b>	Lucy Buck, Founder	
<b>Bankers</b>	Charities Aid Foundation 25 Kings Hill Avenue West Malling Kent ME19 4TA	
<b>Accountant</b>	Wortham Jaques 130a High Street Crediton Devon EX17 3LQ	

## **Child's i Foundation**

### **Trustees' Report**

The Trustees of Child's i Foundation present their annual report and the accounts for the period ended 31st December 2012

The financial statements have been prepared in accordance with the Memorandum and Articles of Association, the Charities Act 2011, the Statement of Recommended Practice Accounting and Reporting by Charities (issued in March 2005), the Small Companies Regime under the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008)

#### **Directors and Trustees**

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, together with any special responsibilities they held, are set out on page one

#### **Structure, Governance and Management**

Child's i Foundation is a company limited by guarantee and is governed by its Memorandum of Association, a copy of which is available on request. The company is also an English registered charity and has registered as a NGO in Uganda, registration number S 5914/8381

#### **Recruitment, Appointment, Induction and Training 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 its skill set.

The induction of new trustees involves attendance at one or more meetings 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. The trustees generally meet four times a year when they consider the strategic direction and governance for Child's i Foundation.

#### **Organisational Structure and Decision Making**

During 2012 the Board of Trustees met approximately every quarter to review progress against short-term objectives and to agree policies and strategies. Day to day management was delegated to the Chief Executive Officer based in the UK.

Throughout 2012, the Chief Executive Officer travelled to Uganda every quarter to manage a team of skilled staff who, working closely with the government, designed and implemented alternative care programmes.

A worldwide community of volunteers provided technological support as well as PR, marketing, finance and legal advice on a pro-bono basis.

Our Financial Control and Management Policy forms the basis of the delegated authorities given to the management team in Uganda.

#### **Relationships with Other Charities and Organisations**

In order to assist with the delivery of its charitable objects, Child's i Foundation has established affiliations with the following organisations:

##### **A f i D**

Child's i Foundation has partnered with Accounting for International Development (A f i D) which has provided volunteer accountants. A f i D offers accountants the opportunity to make a genuine difference while gaining invaluable hands-on experience in the international development sector. [www.afid.org.uk](http://www.afid.org.uk)

##### **CSC**

Child's i Foundation is a member of the Consortium for Street Children (CSC), a leading international member-based network dedicated to advocating, promoting and campaigning for the rights of street-involved children. [www.streetchildren.org.uk](http://www.streetchildren.org.uk)

##### **National Child Protection Working Group**

Child's i Foundation is a member of the Ugandan National Child Protection Working Group and the Alternative Care Task Force with UNICEF and the Ministry of Gender, Labour and Social Development (MoGLSD).

## **Child's i Foundation**

### **Trustees' Report**

#### **Introduction and Overview**

#### **Background to Uganda**

##### *The need for Child's i Foundation*

Thousands of children are growing up in orphanages in Uganda □□57% of the population of Uganda are children. Hundreds of thousands are cared for by extended family after losing one or both parents to poverty and diseases like HIV/AIDS and malaria. Families get very little support. Every year, hundreds of children are abandoned in the hospitals, streets and taxi-parks of Uganda □□The country has struggled to provide care for all these vulnerable at-risk children. As a result there has been a mushrooming of orphanages. Of the estimated 40,000 children living in the 600 or so childcare institutions across the country, over 80% are not orphans. They have family who, with assistance could care for them.

Uganda's Children's Act states that institutional care should be a last resort for the shortest time possible. Institutions are an out-dated way of caring for children. International experts agree on the long-term damage even well-run institutions can do. Research shows that as a rough rule of thumb, for every three months a child spends in an institution, they lose a month of development.

#### **Children belong in families.**

#### **Doing things differently**

##### *Making an impact by living our values*

Child's i Foundation is a social work organisation. Our aim is to reduce the number of children living in, and entering, institutional care in Uganda. We develop programmes in line with the Ugandan Children's Act to demonstrate best practice in prevention, emergency care tracing, resettlement, family support and adoption.

The charity was set up by Lucy Buck who, with a background in TV production, quickly saw the potential power of the Internet and films to connect and engage hundreds of supporters so they can see the difference their money is making in real time.

Child's i Foundation set up Malaika Babies Home in May 2010, an emergency transitional care centre for abandoned babies in Kampala and, by prioritising good social work, we've proved it is possible to resettle children in under six months, recognised internationally as best practice. In a country where formal adoption was almost unheard of, we have a waiting list of Ugandan families thanks to our successful 'Ugandans Adopt' multi-media campaign. We work closely with the Ugandan Government and influenced policy on the assessment and management of childcare institutions. We established a national Adoption Panel that we organise on behalf of the Government to assess potential adoptive families from across the country. In 2012 new developments included setting up a Social Work Centre of Excellence and providing training workshops to share our short-term model of care with other orphanages and government officials.

##### ***In three years, Child's i Foundation has proved it is possible to do things differently, move beyond a reliance on orphanages and resettle children with secure and loving families in Uganda***

We believe that good social work can enable all children to be placed with, stay, and grow up with loving and nurturing families. We're committed to the complete reformation of Uganda's childcare system to prioritise families over orphanages.

Child's i Foundation were very privileged to have Susan Allan, former Deputy Director of Southampton Social Services volunteer her skills and social work expertise to run the organisation in Uganda. Sue focused on developing good practice in the babies' home, advocacy, strategic and development work, as well as retaining responsibility for adoption work and overall accountability for all Uganda-based operations.

In 2012 Child's i Foundation continued to live our values *Doing things differently, Community, Transparency and Contribution*. We continued to build and nurture a worldwide community of supporters who raised £306,899 to support us in finding families for children in Uganda, supporting families to keep their children and promoting family based care.

In July 2012 Child's i Foundation was awarded the Digital Fundraising Award and Winner of Winners Award at the Technology4Good Awards.

## **Child's i Foundation**

### **Trustees' Report**

#### **Objects and principal activities of Child's i Foundation**

##### **Objects**

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

##### **Vision**

Our vision is that every orphaned or abandoned child can grow up in the care of a loving family in Uganda. Institutional care is a temporary last resort and family placement is standard.

##### **Principal Activities**

1) **Prevention of family separation and abandonment**

Provide basic support to at-risk families

2) **Short term emergency care**

Malaika Babies Home

3) **Tracing, reunification and family support**

Resettle with family

4) **Permanent alternative family care**

Adoption

5) **Advocacy**

Promote family care

Share best practice

##### **Operational review and accomplishments**

1) **Prevention of family separation and abandonment**

*In 2012, we have prevented 88 children from being abandoned through our prevention programme.*

Child's i Foundation operates a duty social work system which ensures that there is a social worker available seven days per week to work with parents who present themselves in crisis seeking assistance to prevent the need for child abandonment.

Our preventative work with families includes those who receive short term assistance, advice or referral on at times of crisis to prevent the need for admitting children into the Home. Support includes emergency loans, counselling, and mediation between family members where there has been a dispute, which could place the mother at risk of abandoning her baby.

In some circumstances we refer to other agencies who can help meet families' long term needs and the team also call upon the police, probation service and hospitals to resolve families' situations when required. Admitting a baby to Malaika Babies Home is only used as a last resort.

##### **Prevention key accomplishments in 2012**

- In 2012 we offered short-term support to 88 children and their families to prevent abandonment
- We offered long term support to one set of triplets and 2 set of twins to remain at home with their families consisting of supplementing milk, parenting advice, business advice, nutrition and hygiene advice

## Child's i Foundation

### Trustees' Report

These two case descriptions illustrate the nature of our preventive work and its value in preventing the institutionalization of the babies concerned

- A young mother came to Malaika requesting us to admit her healthy 9 month old son. She had been diagnosed with the late stages of syphilis and was HIV +. Her husband had left her and she now had no money and nowhere to live. She been too ashamed to tell her family that she was ill but it was clear that she had a close bond with her son. The social worker took her back to her family in the village and supported her whilst she told them of her illness and current situation. The family welcomed her back and was happy that she had returned to them and not placed her child in a babies' home.

- A teenage Congolese refugee came to Malaika Babies Home requesting assistance with her 2 weeks old baby. She had been living in a refugee camp in Kampala with her extended family of 15 in a small room and she had insufficient food to sustain her and allow her to produce enough breast milk for her baby. She was in fear of deportation following the birth of her son. The young mother was very clear that she did not want to abandon her baby, but she was running out of choices. Social workers referred the young mother to the Jesuit Refugee Service, who agreed to see her with a view to supporting her with food and shelter.

#### 2) Short term emergency care

In 2012, we continued to operate Malaika Babies Home – a model transitional care facility for up to 25 at-risk children under 24 months. This facility provides support services for families to enable them to resume caring for children as quickly as possible (in six months or less).

*Child's i Foundation scored 94% in a government inspection in 2011 and was recognised by the Government as a centre of excellence. We continue to provide the highest standard of care and adhere to Government babies homes regulations.*

We continued to work with key agencies working directly with vulnerable children – police, child protection units and hospital social workers – to promote short term 'transitional care' instead of referring them to long term residential care.

In May 2012 we celebrated our second birthday. We were delighted to be joined by the Hon Amb. James Baba, Minister of State of Internal Affairs as our guest of honour and Mr James Kabogozza, the Assistant Commissioner of the Ministry of Gender, Labour and Social Development.

*"Child's i Foundation is truly leading the way in the care of orphans, in the care of abandoned children and those at risk of being abandoned. Lucy Buck and her dedicated, committed staff believe that children should not be raised in institutions. I think this is a very big departure in the way children are looked after here in Uganda. Rather, they believe these abandoned children and orphans should be raised in the loving homes of Ugandans."*

*It may seem so obvious. It almost need not be said. Yet, in the context of large impersonal institutions which dominate childcare provision in this country where we've seen orphanages after orphanages being established, Child's i Foundation have this wonderful, beautiful philosophy of raising children in Uganda in loving Ugandan homes."*

#### Hon Amb. James Baba

Officials at the Ministry of Gender, Labour and social development continued to assess orphanages across Uganda to ensure childcare agencies are complying with the Approved Home Regulations (2012), Children's Act (2012) and also the Alternative Care Framework (2012). The assessments continued to highlight the lack of good childcare provisions in the country as a whole, and the limited child protection procedures and social work capacity in the majority of children's homes and orphanages. Key findings of the assessment were that 80% of the institutions assessed did not have a child protection policy, 62% did not have any social work capacity, 48% had poor or very poor standards of care and in 30% of institutions there were 'major concerns'. In addition 78% were not legally licensed to operate as they did not have Approved Home Status.

In 2012, the government referred orphanages and district officials to visit Malaika Babies home as part of a one day workshop run by Child's i Foundation to assist them replicating our short-term model of care.

#### Short term emergency care: key accomplishments in 2012

Malaika is one of only 35 approved childcare institutions in the Uganda

- Malaika is one of only 35 approved childcare institutions in the Uganda
- We provided lifesaving protective care to 39 children with an average stay of three months for those who have left the home and 7.2 months if those children who were admitted in 2012 and are still there are included.

## **Child's i Foundation**

### **Trustees' Report**

- 49 staff members are employed by Child's i Foundation to provide quality care and social work to children
- 22 children were reunited back with their families
- 17 children were placed into new adoptive families in Uganda
- We have positioned Malaika as one of the main referral centres for the Child Protection Unit Kampala Police, Kampala City Council Probation Service and the main hospitals
- Comprehensive childcare plans are written for every child upon admission to facilitate regular contact with family and plans to resettle into a family within a six month time frame
- Comprehensive medical care has been provided to all children at Malaika including specialised care to children who are malnourished and to those with HIV/AIDS and with disabilities
- Comprehensive medical records have been maintained detailing all the children's food intake, weight and medication
- A Key Worker System has been implemented and 4:1 baby to staff ratio has been maintained to ensure children receive individual care and do not suffer from the negative impact of institutionalisation
- MBH has ensured that all staff are trained and regularly supervised in child protection, health & safety and medical procedures
- All carers undertook training focusing on understanding child development and the emotional needs of abandoned child
- A Statement of Purpose detailing Malaika's operations and its policies and procedures is adhered to and reviewed every six months. These are aligned to the Government of Uganda (GOU) Babies Homes Regulations

#### **3) Tracing, reunification and family support**

Historically, abandoned and at risk children have been placed in long term institutions until the age of 18, however the Ugandan law states that residential care should be the last resort for the shortest time possible

*Child's i Foundation established a social work department in September 2010 to both practice and model quality social work in the area of fostering and adoption, as well as advocate family placement as an alternative to long-term institutional care*

Our social work team have been providing the government with evidence to demonstrate it is possible to prevent abandonment, provide short term emergency care and trace and reunite children with extended families. Where this is not possible the team find Ugandan families to adopt children and, in cases of children with special needs, our team find specialized long-term care.

The impact this service will ultimately have, both through direct intervention and modeling for other institutions, is a reduction of the number of children entering and remaining in institutional care in Uganda. Equally, there will be an impact on Ugandan culture and society as a whole, more children will be placed and raised in family environments, which will mean that they will grow up with less chance of having the social, emotional and psychological problems that are associated with long-term institutional care.

In 2012 Child's i Foundation set up Uganda's first Social Work Centre of Excellence. The centre has space to hold workshops, offices for our social work and family support team, a resource room and a family room for supervised contact with children.

#### **Tracing, reunification and family support: key accomplishments in 2012**

- In 2012, 39 children were reintegrated into their extended families
- The average length of stay at Malaika for each child was 5 months
- Over 60% of abandoned children were resettled back into their extended families
- In 2012 the social work team conducted 645 social work visits to assess families and ensure children placed in families were safe and our Family Support Team visited families 198 times
- We provided start up bundles when children returned to their families including seeds, nutritional supplements, buckets, blankets, a mosquito net, mattress, clothes, a toothbrush and soap



## Child's i Foundation

### Trustees' Report

- We placed adverts in the local media (radio and newspaper) for every abandoned child admitted into our care. These adverts often resulted in an extended family member identifying the child and subsequently the child being resettled.
- We paid for 3 DNA tests to determine the father of 3 children.
- Our social work department monitors every resettled child for up to a year or until we are confident the family can adequately support the child.
- Our social workers travelled on average 3803 kilometres a month across Uganda to assess and monitor resettled children.
- We maintained comprehensive case records on all children in our care.
- Our social work team received regular supervision by the social work manager to ensure child placements are safe.

All social workers and family support workers have participated in a range of training courses, totalling thirty six attendances for the seven social workers and twelve for the two family support workers. The courses include a modular course in child protection validated by the Ministry of Gender, Labour and Social Development, a course in understanding child development, the emotional needs of abandoned children and child protection issues in resettlement by Substitute Families for Abandoned Children (SFAC), adoption training by Susan Allan and a UK adoption specialist, adoption training for adoptive parents and training in economic empowerment run by a partner organisation.

- Our two family support workers continued to work closely with vulnerable families and support them post resettlement to ensure the children were safe. Their work included advice and guidance on hygiene, sanitation, family planning, nutrition including dietary supplements to prevent malnutrition, child safety, parenting skills, financial management and confidence building.

- We had five disrupted family placement breakdowns. In all cases our social work team worked with the families to find alternative extended family members to take care of the child. In one case we removed the child from the family and admitted them back into Malaika Babies Home. The Social work team throughout 2012 tried to find a foster family to provide long term care.

- The family support workers also assisted the social workers in securing partner organisations to help assist our work financially and practically with family support services including Families for Children, the Ekisa Foundation, Potters Village, Calm Africa and Reunite. We also work in partnership with the Police Child Protection Unit, Probation and Social Welfare Officers and hospital based social workers.

#### Challenges

We have six children in our care whose families are unable, unwilling or too abusive to resume care of their children. We believe these children have the right to grow up in a family. Throughout the year we tried to obtain a court order to get the families to relinquish their children to free them for adoption however this has proved to be a very lengthy process. In 2013 we will be engaging a legal firm to represent these children in court to relinquish them for adoption so we can place them in permanent families.

#### 4) Permanent alternative family care

The concept of adoption is uncommon in Uganda. Culturally, the idea of taking in a child who is not of your own blood or tribe is socially unacceptable and there are many myths and stigmas surrounding adoption. As a result, children who have been abandoned are often bought up in long-term institutional care.

*Child's i Foundation is one of the first organisation in Uganda to promote and apply social work best practices in adoption and as a result we have proved it is possible to place abandoned children into secure and loving Ugandan families instead of long-term institutional care or international adoption.*

Working with the government, we established Uganda's first 'Alternative Care Panel'. The panel comprises experts in child protection, law, social work and the police and is independently chaired by a government representative. The panel appraise the social work assessments of prospective adoptive families and make the final decision on their approval as adoptive parents, as well as deciding what is in a specific child's best interest. The panel make recommendations on matching adopters with children in our care and discuss specific needs of individual children based on the Ugandan Alternative Care Framework Continuum of care.

## **Child's i Foundation**

### **Trustees' Report**

In 2012, we commissioned an independent evaluation of the CiF adoption service. The recommendations were reviewed by the General Manager and the social work department and an implementation programme was agreed. The urgent need for development and improvement of the Alternative Care Panel was addressed by means of a day long development workshop carried out by FIDA, the Ugandan Association of Women Lawyers which agreed a set of standards and procedures following taught sessions on adoption law in Uganda.

#### **Permanent alternative family care: key accomplishments in 2012**

- In 2012, 17 children were placed into adoptive families
- The Social Workers will continue to monitor children for three years until an adoption order is granted
- We maintained comprehensive case records on all children
- We received regular supervision by management to ensure child placements were safe
- We established Uganda's first alternative care panel
- The panel met 3 times in 2012 and approved 20 families and made recommendations on 9 children's cases
- Following our mass media campaign our social workers screened 54 adoption enquiries, leading to 20 approved adopters following an expected drop out rate and a rigorous standard of assessment of the remaining applicants
- All adoptive applicants who were presented at Panel were approved
- An independent evaluation of the CiF adoption service was carried out
- A day-long development workshop was carried out by FIDA to improve the decision making processes of the Panel
- There was a waiting list of Ugandan adoptive parents who have been approved by Panel for adoption

#### **5) Advocacy**

Child's i Foundation are members of the Alternative Care Task Force organised by the Ministry of Gender, Labour and Social Development's (MoGLSD) and UNICEF. The task force

Developed an Alternative Care Framework and an assessment toolkit to monitor compliance of babies and children's homes with the Children's Act and the revised Babies and Children's Homes Rules and Regulations

CiF's Social Work Centre opened at a time when the government were completing the first round of children's homes' inspections which revealed a huge need for improvement in standards. CiF developed a one day development workshop training children's homes' managers, probation officers, community development officers and local council officials across to Uganda in quality care standards, tracing, resettlement and adoption. This area of work will increase significantly over the coming years.

We were very fortunate to have experienced TV volunteers donate their time and skills all year round. They produced videos to show the work we do and provide case studies to show that tracing, resettlement, adoption is possible. These videos have been used by a number of advocacy organisations including the REPLACE campaign, the Alternative Care Uganda website and Facebook group.

In October, Child's i Foundation in partnership with the Government launched another '*Ugandan's Adopt*', a country-wide mass media campaign to promote national adoption by Ugandan families.

#### **Advocacy: key accomplishments in 2012**

- We provided professional social work input to Uganda's Alternative Care Task Force
- Highlights of our Ugandan's Adopt mass media campaign included
  - Advertising Uganda's Adopt campaign on static and digital billboards around Kampala for two months
  - One month of adverts on local radio stations
  - We ran two months of prime time television adverts on Uganda's leading network NTV

## **Child's i Foundation**

### **Trustees' Report**

- An hour long prime time debate show on Uganda's leading TV channel NTV

Two features about domestic adoption in the New Vision national newspaper and one in the Daily Monitor national newspaper during the 2012 recruitment campaign and various features ran in Uganda's leading daily newspapers throughout the year

- News feature on UK's London Tonight and Meridian News

- Produced a 15 minute documentary for the Ministry of Gender, Labor and Social Development called 'Families, not Institutions' as part of their Alternative Care programme to promote family based care shown on NTV
- We added new content to our Ugandan's Adopt website and facebook page targeted to prospective Ugandan adopters in English and Ugandan [http //ugandansadopt ug](http://ugandansadopt.ug)
- As a result of our media campaign a further 157 Ugandan parents contacted the adoption hotline
- We produced 31 videos to show the work we do and promote family based care and social work best practice
- Held a workshop for probation officers to explain the CiF model of care, quality standards and to agree upon collaborative arrangements
- Site visits to a baby orphanage in Mbale to help improve care standards
- Assisted in the interviewing of a social worker for a children's home in Jinja
- Run 2 workshops requested by Sunrise, who have been commissioned by the government to provide training to improve standards for those institutions who fail at inspection. These workshops from the North and Central districts of Uganda respectively were extremely well evaluated by participants. Sunrise has stated its intention of entering into a memorandum of understanding with us to run further workshops
- Used as a case study of best practice in EveryChild publication 'The Positive care choices series, Improving better adoption services around the world Adopting better Care'
- Run a workshop specifically on resettlement for a new NGO and local government officers with the aim of resettling all the children in their local child care institution
- Provided 4 social work students placements 2 from Makerere University, 1 from Bugema University and another from Mutesa I Royal University
- Attended a scoping workshop with Each Inc, consultants, who are working with the Ugandan government to develop an electronic tracking and recording system for vulnerable children
- In addition to playing a direct role in improving standards in childcare practice, Susan Allan contributed to a two-day government workshops on the development of an integrated child protection system in Uganda and a mapping exercise to reveal what resources already exist

#### **Donors and Volunteers**

##### *The Child's i Community*

Child's i Foundation is committed to minimizing administrative costs and ensuring that the maximum proportion of donated funds go to the charity's beneficiaries. This is achieved by a large team of volunteers providing expertise in Uganda and around the world to help us make a difference.

It is very difficult to measure the associated savings, however the use of volunteers has ensured that no money has been spent on web applications, legal services, graphic design work, PR and Marketing initiatives or digital communication. Without these services Child's i Foundation would not have achieved its 2012 objectives.

We'd like to say a special thank you to Pantheon Ventures who provided office space in London for our fundraising team.

The trustees wish to express their gratitude to supporters who have given so freely of their time and expertise.

## **Child's i Foundation**

### **Trustees' Report**

#### **Public Benefit**

The Trustees have complied with the duty in the 2011 Charities Act to have due regard to the Charity Commission's guidance on Public Benefit when developing and implementing the charity's objects and aims

Child's i Foundation seeks to help vulnerable families at-risk in the Kampala and neighbouring districts when babies have been abandoned or whose babies are at risk of abandonment regardless of race, religion, cultural or economic background or political affiliation

Our integrated programme delivers both immediate life saving interventions and has a longer term impact on the life chances of children and quality of life of their families. The subsidiary benefits will be to the extended families and communities of those children whom we support. Ultimately our aim is to help build the capacity of government agencies and civil society organisations to help replicate our model of short-term care across Uganda, resulting in the complete reformation of Uganda's childcare system to prioritise families over orphanages

#### **Financial Review**

The statement of Financial Activities shows Child's i Foundation's gross funding from all sources and how this funding was expended, as well as the split of activity between restricted and unrestricted funds

#### **Overview**

During 2012 a total of £306,899 (2011 £331,209, 2010 £340,742) was raised to support the activities of Child's i Foundation and a total of £308,188 (2011 £307,378, 2010 £241,569) was expended to support the charitable objective of the organisation. In 2012, 81% of expenditure was spent on charitable activities, 18% on fundraising and 1% on governance.

Included within this, facilities worth £12,000 were provided to the charity as gifts in kind (2011 £41,260, 2010 £41,260 for equipment and services as well as facilities)

Cash held at the end of 2012 was £215,908 (2011 £209,406, 2010 £204,130). Of this, almost £161,500 has been set aside for restricted and designated funds leaving £54,400 relating to free reserves.

#### **Reserves Policy**

Child's i Foundation needs reserves to ensure the charity can meet its objectives, both its current commitments and its longer term sustainability. We must also provide for the potential costs of risks that the charity might face.

The reserve needs to be calculated with reference to specific plans and commitments and a risk assessment of:

- The viability of income streams
- Opportunities to invest in new pilot projects prior to securing funding
- Cash flow requirements

With this in mind the trustees have set aside funds for specific reasons, details of which are explained in note 17 to the accounts. These funds relate to, the use of prize money received from Clarins, fixed asset depreciation, development of a specific new project, helping to ensure our ability to continue fundraising and operating our social work and to employ a new Executive Director in Uganda.

The trustees believe that the remaining free reserves of £55,827 are the minimum that should be held at present to provide for working capital and other risks and contingencies. This will be reviewed by the trustees each year.

#### **Investment Policy**

Our Memorandum and Articles of Association provide us with the powers to make investments as we see fit. The policy we have set aims to invest half the base reserve in low risk, pooled investment vehicles. The other half will be held in fixed term cash deposits to generate income. All other cash balances will be held in current bank accounts to ensure funds are available to meet day to day commitments with any funds that are not instantly needed being placed on term deposits until needed.

## Child's i Foundation

### Trustees' Report

#### Income Sources

Child's i Foundation has adopted a funding strategy around the themes 'I'm Giving Time / Love / Money' To mitigate the risks of relying on one funding stream, and to improve funding sustainability, Child's i Foundation receives donations from a number of different income sources In 2012 we raised £306,899 which was a significant £25,000 decrease from 2011 (£331,209) This was because for most of the year (April – December 2012) we did not have a full time fundraiser and the CEO had to oversee the programmes in Uganda as well as fundraising

Many individuals set up regular donations to support our work and as a result we very generously received £32,488 in regular donations

We are grateful to the Prince Foundation, Tony and Sheelagh Williams and St James Place Foundation who, in aggregate, donated £30,089

We would not be here without the support of generous individuals who have supported us In 2012 we received an incredible £59,304 We would like to thank Richard Osman, Alastair Bruce, Alastair Blyth, Benjamin Abbott, Dianne Thompson and Madeleine and Peter Harding

In 2012 Lucy Buck won Clarins Woman of the Year and was presented with a £30,000 cheque to help set up and pay for the running costs of the new social work centre Lucy was also supported by Endemol UK who agreed to pay £24,000 towards her salary for a second year running To celebrate their 10th anniversary, beauty manufacturer Trilogy designed a Helping Hand Wash with 100% of profits to Child's i Foundation We'd also like to thank Greenergy, Interbrand, Pantheon Ventures, Radisson Blu and Zoo Nation In total we received £100,447 in corporate donations

Our charity relies on individual supporters raising money by taking on challenges and arranging fundraising activities In 2012 Child's i Foundation received an incredible £46,517 from our worldwide community of supporters We would like to thank Hazel Buck and her Sussex Fundraising team for putting on fundraising events throughout the year

In 2012 we focused on raising money in Uganda, as a result we raise £5,769 including a donation from UMEME, the national electricity provider We hope to continue to build on the success and focus more on fundraising in country in 2013

We also received £6,752 in gift aid from HMRC and £1,269 interest

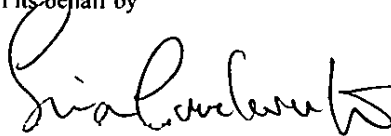
#### Going Concern

The charity's business activities are set out in the operational review The financial position of the charity is described in the financial review along with the reserves policy which lays out the level of reserves required in order for the charity to continue as a going concern The trustees have determined that the level of reserves is within a range, calculated with reference to various risk factors, that will mean that the charity can meet its current commitments and longer term sustainability Therefore, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements

Approved by the Board on 20 September 2013 and signed on its behalf by



Alastair Bruce  
Trustee



Simon Goodworth  
Trustee

## **Child's i Foundation**

### **Trustees' Responsibilities in relation to the Financial Statements**

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then 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 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Independent Examiner's Report to the Trustees of Child's i Foundation**

I report on the accounts of the company for the year ended 31 December 2012, which are set out on pages 14 to 25

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

- examine the accounts under section 145 of the 2011 Act,
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act, and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

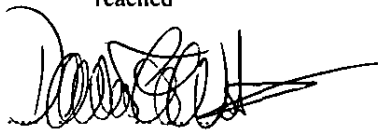
### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 386 of the Companies Act 2006, and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met, or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Wortham BA FCA  
Wortham Jaques  
Chartered Accountants & Business Advisers

Date 26 SEPTEMBER 2013

130a High Street  
Credon  
Devon  
EX17 3LQ

# Child's i Foundation

## Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 December 2012

		Unrestricted Funds	Restricted Funds	Total Funds 2012	Total Funds 2011
	Note	£	£	£	£
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	245,830	41,750	287,580	232,885
Activities for generating funds	4	5,051	-	5,051	96,460
Investment income	5	1,269	-	1,269	1,746
Incoming resources from charitable activities	6	-	-	-	118
Total incoming resources		<u>252,150</u>	<u>41,750</u>	<u>293,900</u>	<u>331,209</u>
<b>Resources expended</b>					
Costs of generating funds					
Costs of generating voluntary income	7	43,836	12,544	56,380	54,368
Charitable activities	7	216,548	20,461	237,009	249,638
Governance costs	7	1,800	-	1,800	3,372
Total resources expended		<u>262,184</u>	<u>33,005</u>	<u>295,189</u>	<u>307,378</u>
Net (expenditure)/income before transfers		(10,034)	8,745	(1,289)	23,831
<b>Transfers</b>					
Gross transfers between funds		-	-	-	-
Net movements in funds		(10,034)	8,745	(1,289)	23,831
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>218,422</u>	<u>168</u>	<u>218,590</u>	<u>194,759</u>
Total funds carried forward		<u>208,388</u>	<u>8,913</u>	<u>217,301</u>	<u>218,590</u>

The notes on pages 16 to 25 form an integral part of these financial statements



**Child's i Foundation (Registration number: 06674427)**

**Balance Sheet as at 31 December 2012**

		2012		2011	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		10,577		14,703
Investments	14		<u>1</u>		<u>1</u>
			10,578		14,704
<b>Current assets</b>					
Cash at bank and in hand		215,908		209,406	
<b>Creditors: Amounts falling due within one year</b>	15	<u>(9,185)</u>		<u>(5,520)</u>	
<b>Net current assets</b>			<u>206,723</u>		<u>203,886</u>
<b>Net assets</b>			<u>217,301</u>		<u>218,590</u>
<b>The funds of the charity.</b>					
<b>Restricted funds in surplus</b>			8,913		41,264
<b>Unrestricted funds</b>					
Unrestricted income funds			<u>208,388</u>		<u>177,326</u>
<b>Total charity funds</b>			<u>217,301</u>		<u>218,590</u>

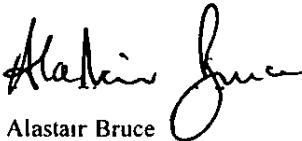
For the financial year ended 31 December 2012, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Approved by the Board on 20 September 2013 and signed on its behalf by



Alastair Bruce  
Trustee



Simon Goodworth  
Trustee

The notes on pages 16 to 25 form an integral part of these financial statements

## **Child's i Foundation**

### **Notes to the Financial Statements for the Year Ended 31 December 2012**

#### **1 Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective April 2008 ) and the Companies Act 2006

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes

Further details of each fund are disclosed in note 18

##### **Incoming resources**

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability

Gifts in kind donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them. Gifts in kind of fixed assets are capitalised and written off in accordance with the depreciation policy below

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity where this can be quantified

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the Trustees' Annual Report

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate

Income derived from events is recognised as earned (that is, as the related goods or services are provided)

Investment income is recognised on a receivable basis

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

##### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category

Costs of generating funds are the costs of trading for fundraising purposes

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 allocated directly to such activities and those costs of an indirect nature necessary to support them

##### **Governance costs**

## **Child's i Foundation**

### **Notes to the Financial Statements for the Year Ended 31 December 2012**

*continued*

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters

#### **Fixed assets**

Individual fixed assets costing £250 or more are initially recorded at cost

#### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Equipment	25% straight line basis
Fixtures, fittings & furniture	33 33% straight line basis

#### **Investments**

Fixed asset investments are included at market value at the balance sheet date

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end

#### **Foreign currencies**

Transactions in foreign currencies are translated into sterling at the exchange rate ruling at the date of the transaction  
Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the closing rates at the balance sheet date and the exchange differences are included in the statement of financial activities

#### **Operating leases**

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term

# Child's i Foundation

## Notes to the Financial Statements for the Year Ended 31 December 2012

*continued*

### 2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
<b>Donations and legacies</b>				
Regular giving	32,488	-	32,488	-
Appeals and donations	111,067	2,327	113,394	158,125
Gift Aid tax reclaimed	6,752	-	6,752	-
Other income	135	-	135	-
	<u>150,442</u>	<u>2,327</u>	<u>152,769</u>	<u>158,125</u>
<b>Grants</b>				
Trusts and foundations	20,000	2,364	22,364	33,500
Corporate grants	63,388	37,059	100,447	-
	<u>83,388</u>	<u>39,423</u>	<u>122,811</u>	<u>33,500</u>
<b>Gifts in kind</b>				
Donated goods	-	-	-	11,500
Donated services	-	-	-	24,000
Donated use of facilities	12,000	-	12,000	5,760
	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>41,260</u>
	<u>245,830</u>	<u>41,750</u>	<u>287,580</u>	<u>232,885</u>

### 3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Trusts and foundations	20,000	2,364	22,364	33,500
Corporate grants	63,388	37,059	100,447	-
	<u>83,388</u>	<u>39,423</u>	<u>122,811</u>	<u>33,500</u>

### 4 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
<b>Fundraising</b>				
Fundraising events and activities	5,051	-	5,051	96,460

**Child's i Foundation**  
**Notes to the Financial Statements for the Year Ended 31 December 2012**

*continued*

**5 Investment income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Interest on cash deposits	1,269	-	1,269	1,746

**6 Incoming resources from charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Charitable activities				
Other income	-	-	-	118

# Child's i Foundation

## Notes to the Financial Statements for the Year Ended 31 December 2012

*continued*

### 7 Total resources expended

	Fundraising	Charitable activities	Governance	Total 2012	Total 2011
	£	£	£	£	£
<b>Direct costs</b>					
Fundraising costs	7,781	-	-	7,781	38,412
Publicity	-	-	-	-	6,611
Medical	-	11,786	-	11,786	5,213
Food	-	12,765	-	12,765	9,759
Baby supplies	-	7,347	-	7,347	14,875
General supplies	-	2,248	-	2,248	3,845
Gifts in kind	-	-	-	-	41,260
Wages and salaries	43,386	75,398	-	118,784	103,995
Staff NIC (Employers)	-	4,143	-	4,143	-
Professional consultants	-	14,874	-	14,874	-
Staff bonuses	-	640	-	640	-
Per diems	-	1,241	-	1,241	3,572
Staff training	-	1,116	-	1,116	3,588
Travelling and subsistence	28	30,290	-	30,318	6,620
Premises	-	3,758	-	3,758	2,665
Rent (including £12,000 donated facilities)	-	31,480	-	31,480	17,319
Rates and refuse	-	325	-	325	266
Water rates	-	735	-	735	608
Light, heat and power	-	4,038	-	4,038	9,725
Insurance	-	2,019	-	2,019	5,348
Local service tax	-	258	-	258	121
Repairs and renewals	-	3,719	-	3,719	2,678
Equipment repairs and renewals	-	772	-	772	1,656
Telephone and internet	202	3,806	-	4,008	2,861
Office expenses	148	3,275	-	3,423	397
Subscriptions	467	182	-	649	258
Sundry expenses	-	5,175	-	5,175	4,473
Accommodation	-	376	-	376	452
Ugandans Adopt media campaign	4,368	1,442	-	5,810	-
Independent examiner's fee	-	-	1,800	1,800	2,400
Legal and professional fees	-	1,546	-	1,546	250
Bank charges	-	1,235	-	1,235	-
Other finance charges	-	-	-	-	1,822
Foreign currency (gains)/losses	-	3,186	-	3,186	9,530
Depreciation of plant and machinery	-	324	-	324	324
Depreciation of fixtures and fittings	-	1,197	-	1,197	765
Depreciation of motor vehicles	-	1,960	-	1,960	1,960
Depreciation of office equipment	-	4,353	-	4,353	3,750
	<u>56,380</u>	<u>237,009</u>	<u>1,800</u>	<u>295,189</u>	<u>307,378</u>

## Child's i Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2012

*continued*

#### 8 Trustees' remuneration and expenses

No trustees received any remuneration during the year

#### 9 Net (expenditure)/income

Net (expenditure)/income is stated after charging

	2012	2011
	£	£
Foreign currency losses	3,186	9,530
Depreciation of tangible fixed assets	7,834	6,799

#### 10 Employees' remuneration

The aggregate payroll costs of these persons were as follows

	2012	2011
	£	£
Wages and salaries	119,424	103,995
Social security	4,143	-
	<u>123,567</u>	<u>103,995</u>

No employee received emoluments of more than £60,000 during the year (2011 - No 0)

Wages and salaries include £79,914 for salaries, fees, allowances and per diems paid to staff and consultants resident in Uganda and performing all their duties in that country

#### 12 Taxation

The company is a registered charity and is, therefore, exempt from taxation

# **Child's i Foundation**

## **Notes to the Financial Statements for the Year Ended 31 December 2012**

*continued*

### **13 Tangible fixed assets**

	<b>Equipment £</b>	<b>Fixtures, fittings and furniture £</b>	<b>Total £</b>
<b>Cost</b>			
As at 1 January 2012	13,231	17,540	30,771
Additions	-	3,708	3,708
As at 31 December 2012	<u>13,231</u>	<u>21,248</u>	<u>34,479</u>
<b>Depreciation</b>			
As at 1 January 2012	3,482	12,586	16,068
Charge for the year	2,284	5,550	7,834
As at 31 December 2012	<u>5,766</u>	<u>18,136</u>	<u>23,902</u>
<b>Net book value</b>			
As at 31 December 2012	<u>7,465</u>	<u>3,112</u>	<u>10,577</u>
As at 31 December 2011	<u>9,749</u>	<u>4,954</u>	<u>14,703</u>



# Child's i Foundation

## Notes to the Financial Statements for the Year Ended 31 December 2012

*continued*

### 14 Investments held as fixed assets

	Investments in group and associated undertakings £
<b>Market value</b>	
As at 1 January 2012 and 31 December 2012	<u>1</u>
<b>Net book value</b>	
As at 31 December 2012	<u>1</u>
As at 31 December 2011	<u>1</u>

All investment assets were held in the UK

The charity holds more than 20% of the share capital of the following company

	Country of incorporation	Principal activity	Class	%
<b>Subsidiary undertakings</b>				
Childs - I Enterprises Limited	United Kingdom	Dormant	Ordinary	100
		<b>Capital &amp; reserves £</b>	<b>Profit/(loss) for the period £</b>	

<b>Subsidiary undertakings</b>				
Childs - I Enterprises Limited			1	-

### 15 Creditors: Amounts falling due within one year

	2012 £	2011 £
Taxation and social security	3,115	1,250
Accruals and deferred income	<u>6,070</u>	<u>4,270</u>
	<u>9,185</u>	<u>5,520</u>

### 16 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

# Child's i Foundation

## Notes to the Financial Statements for the Year Ended 31 December 2012

*continued*

### 17 Related parties

#### Controlling entity

The charity is controlled by the trustees who are all directors of the company

#### Related party transactions

No group accounts have been prepared as the directors have taken advantage of the exemption available to small groups provided by the Companies Act 2006

### 18 Analysis of funds

	At 1 January 2012	Incoming resources	Resources expended	Transfers	At 31 December 2012
	£	£	£	£	£
<b>Designated Funds</b>					
Clarins	-	30,000	(25,839)	(3,708)	453
Fixed assets	-	-	-	10,577	10,577
New project development	-	-	-	50,000	50,000
Fundraising	-	-	-	30,000	30,000
Uganda Executive Director	-	-	-	30,000	30,000
Social work	-	-	-	20,000	20,000
	-	30,000	(25,839)	136,869	141,030
<b>General Funds</b>					
Unrestricted income fund	218,422	222,150	(236,345)	(136,869)	67,358
<b>Restricted Funds</b>					
Employment costs	-	30,387	(21,474)	-	8,913
PEPFAR	-	7,737	(7,737)	-	-
Kampala International Church	-	1,326	(1,326)	-	-
Radisson	-	1,500	(1,500)	-	-
Small grants under £1,000	168	800	(968)	-	-
	168	41,750	(33,005)	-	8,913
	218,590	293,900	(295,189)	-	217,301

## Child's i Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2012

*continued*

**Clarins** In 2012 Founder Lucy Buck won the Clarins Woman of the Year award and a prize of £30,000. The prize money went towards setting up and the running costs of the Social Work Centre of Excellence.

**Fixed assets** This fund has been set up to absorb the unavoidable cost of future depreciation of our fixed assets.

**New project** The trustees have established this fund to provide for the cost of the feasibility work and funding application process for a major new project to create a new orphanage in northern Uganda.

**Fundraising** The trustees aim to set aside at the end of each year sufficient funds to pay our fundraiser in the following year. This should help ensure our continuing flow of income.

**Uganda Executive Director** The trustees have decided to create a new role in Uganda. The Executive Director's work will include leading a significant scaling up of the project. This fund sets aside resources to ensure that the salary for this post can be paid for at least one year.

**Social work** This fund has been established to help ensure stability and continuity of our social work centre and related costs by providing for some of its costs for the following year. This fund will also help cover the costs of ongoing monitoring of children placed in families.

**Employment costs** Child's i Foundation received a number of grants to pay for specific roles including £25,000 from Endemol to cover the costs of the CEO fundraising salary.

**PEPFAR** In 2012, Child's i Foundation received a small grant from the US Embassy to pay for resettlement costs including care packages, transport, mobile telecomms, DNA testing and overnight stays for social workers.

**Kampala International Church** generously donated money to pay for milk formula for babies under 6 months.

**Radisson** We received a grant from Radisson Edwardian International to pay for cows milk and food for children at Malaika Babies Home.

#### 19 Transfers

The transfer from the Clarins designated fund to general funds represents the cost of fixed assets purchased from the Clarins prize money.

The transfer from general funds to designated funds reflects the trustees' decision to make explicit provision for specific commitments and developments.

#### 20 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2012	Total Funds 2011
	£	£	£	£
Tangible assets	10,577	-	10,577	14,703
Investments	1	-	1	1
Current assets	206,995	8,913	215,908	209,406
Creditors: Amounts falling due within one year	(9,185)	-	(9,185)	(5,520)
Net assets	<u>208,388</u>	<u>8,913</u>	<u>217,301</u>	<u>218,590</u>