

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

**Child's i Foundation**  
**(a company limited by guarantee)**

**Annual Report and**  
**Consolidated Financial Statements**

**For the year ended 31 December 2018**





**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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## **LEGAL AND ADMINISTRATIVE INFORMATION**

### **Status**

Child's i Foundation is a charitable company limited by guarantee. It was incorporated on 15 August 2008 Company number 6674427 and registered as a charity on 8<sup>th</sup> October 2008 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 during the year and since the year end were as follows:

Joanna Ralling	Appointed 15 <sup>th</sup> Aug 2008
Alastair Bruce	Appointed 22 <sup>nd</sup> July 2011, resigned 12 <sup>th</sup> February 2019
Madeleine Harding	Appointed 18 <sup>th</sup> November 2011 (Chair since February 2019)
Simon Goodworth	Appointed 3 <sup>rd</sup> September 2012
Astrid Berkman	Appointed 6 <sup>th</sup> September 2016, resigned 11 <sup>th</sup> September 2018
Jennifer Geary	Appointed 25 <sup>th</sup> January 2017, resigned 20 <sup>th</sup> September 2018
Beate Sorum	Appointed 13 <sup>th</sup> March 2018
Catherine Deakin	Appointed 13 <sup>th</sup> March 2018
Linzi Blakey	Appointed 25 <sup>th</sup> April 2017, resigned 8 <sup>th</sup> May 2018
<b>Chief Executive Officer</b>	Lucy Buck, Founder
<b>Registered office</b>	Abbots Rift, Monastery Gardens, Rotherfield, East Sussex, TN6 3NB
<b>Auditors</b>	Moore Kingston Smith, Devonshire House, 60 Goswell Road, London, EC1M 7AD
<b>Bankers</b>	Charities Aid Foundation, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4TA
<b>Website</b>	<a href="http://www.childsifoundation.org">www.childsifoundation.org</a>

## **CHAIR'S FOREWORD**

After 11 years at the helm, and having established Child's i Foundation as a leading NGO in Uganda and a thought leader in care reform on the world stage, our Founder and CEO, Lucy Buck has taken the courageous decision to hand over the next stage of the charity's development to someone else. Christopher Muwanguzi brings over 15 years' experience of working with children and families at a community, national and international level, most recently at Future Men and previously as Country Director for Child's i Foundation based in Uganda. He will commence as CEO on 1<sup>st</sup> September 2019. We are delighted that Lucy will continue to offer her full support as a Trustee of the organisation.

Lucy's departure from an executive role has prompted a renewed emphasis on strengthening the organisation at every level. During the year, a number of trustees had to step down from the board because of personal commitments and this has afforded the opportunity to introduce new talent to the team. We have identified the specific skills and experience that we will need at board level for the next stage of our development and introduced a rigorous recruitment and vetting process to ensure that we find the appropriate people. We are delighted that two new, experienced Trustees have already been approved to join the board in 2019 and it is expected that further appointments will be announced before long.

The executive team has also been substantially strengthened in the UK with the introduction of experienced Finance and Operations Director and Programmes Manager. Furthermore, there has been significant investment in our organisation in Uganda at every level.

With a strong vision and strategic plan and experienced teams both in the UK and Uganda the organisation is well-positioned for the next stage of its development.

Madeleine Harding  
Chair of the Trustees

## **TRUSTEES REPORT**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2018.

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 2.

#### **1.2. Structure, Governance and Management**

Child's i Foundation is a UK registered charity organised as a company limited by guarantee. The constitution of the company is set out in its Memorandum and Articles of Association of Child's i Foundation. As a charity, application of its income is limited to the promotion of its objects. Historically Child's i Foundation operated in Uganda through a Ugandan registered NGO (reg no S.5914/8381), treated in Uganda as a separate legal entity. In 2018 the operations in Uganda were reorganised such that a new company, Child's i Foundation Limited, was established in Uganda to undertake such activities. This new company has been organised as a company limited by guarantee (reg no 80020001223018), and has been registered, as of 16 November 2018, as a NGO in Uganda (registration no 2552 and permit no 1886; however the original registration number S.5914/8381 also remains valid). As from the date of such registration the activities in Uganda are treated in Uganda as being undertaken by this new company, as legal successor to the original NGO. 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, Appointment and Induction of Trustees**

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

The induction of new trustees involves interviews and attendance at one or more 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 usually meet five 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 2018, the Chief Executive Officer was supported by a team of skilled staff across the UK and Uganda. The present Chief Executive Office, Lucy Buck, will step down on the 31<sup>st</sup> August 2019. A new Chief Executive Officer, Christopher Muwanguzi, has been appointed with effect from 1<sup>st</sup> September 2019.

#### **1.5. Public benefit**

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

## **1.6. Risk Assessment**

Child's i Foundation's Risk Register is updated monthly and reported quarterly to the Board. The trustees have assessed the risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

## **2. Vision**

One day, in a Uganda free of orphanages, all children will belong to and grow up in, safe and loving families.

### **2.1. Objectives, purposes and activities**

In Uganda, there are tens of thousands of children growing up in orphanages despite the fact that 80% have families. In 2018 Child's i Foundation entered the second year of our 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. This is sought to be achieved by building a child protection system free of institutional care in two districts, by creating the conditions to eliminate institutional care in Kampala, by building the capacity and capability to enable the safe closure of orphanages across Uganda, by influencing key audiences to prioritise family-based care and reduce reliance on orphanages, and by strengthening our organisation to deliver our strategy.

### **2.2. Achievements and performance**

#### **Pioneer the closure of orphanages at district level and create the conditions to eliminate institutional care in Kampala**

In 2018, as a result of our work with the local government and other partners including Hope and Homes for Children/Department for International Development, UBS Optimus Foundation and Catholic Relief Service/United States Agency for International Development.

- 132 children have moved out of orphanages into safe and loving homes.
- 9 new long-term foster carers have been approved by government.
- 18 short term foster carers have been approved by government.
- 16 community networks have been established to oversee district level child protection.
- 6,068 families have received help to prevent family breakdown.
- 9,739 children have received gatekeeping and prevention services through the Community Development Networks.
- the first district Alternative Care Panel in Tororo has received the first pilot training (which will provide a blueprint for districts across the country)
- 6 children have been placed into adoptive families and a further
- 6 adoptive parents have been assessed and approved by Government Panel and are waiting for children to become available for adoption.

In 2019 we will progress our work in Tororo and identify partners to train up to continue to provide a child protection system which does not rely on orphanages. We will support the Salvation Army to repurpose their institution into a vocational centre and seek to place the final children remaining at Smile Africa orphanage into foster and adoptive families. Our aim is to secure a foster care partner to provide foster care for children who need temporary or long-term care and protection as an alternative to placing them in orphanages. Our focus will be developing a social workforce with the Government at a district level to continue to provide the social work to ensure children are monitored within their families; and to build the capacity of community volunteers and community development networks to continue to provide a safety net in their local communities.

In 2019 we will ensure all the children in the research project, known as KCHPF, continue to be monitored and identify partners to provide sponsorship and ongoing support once the project ends in August 2019. We would like to transition the qualified social work team to Mpigi to commence the second district reform but this is dependent on securing further funding.

Our team will continue to provide technical support to the Kampala City Council Authority and we have been requested to deploy a team to provide technical support to the National Alternative Care Implementation Unit at the Ministry of Gender, Labour and Social Development.

The Child's i Foundation team in Makindye will continue to provide training and technical assistance to the volunteers across the nine community development networks in Makindye to identify and support vulnerable children and families to build a community-based child protection system.

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

Child's i Foundation's Learning and Development team has developed bespoke training for 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 2018 Child's i Foundation provided training to;

- 42 government officers
- 153 community volunteers to identify and support children at risk of separation
- 25 social workers from partner NGO's
- 39 prospective foster carers.

The Learning and Development team participated in three international child protection conferences across Uganda, Kenya and Uganda.

Child's i Foundation staff were trained by Hope and Homes for Children on building community development networks and the development of case management tools.

In 2019 our Learning and Development team will continue to provide training to Government Officers, community volunteers and social workers from partner NGO's. Our focus will be on transitioning Child's i Foundation from a service delivery organisation to service development by developing a Trainer of Trainer course for all our senior Social Workers. The aim will be to build the practical skills of a local social work force so that they can continue to carry out de-institutionalisation when we leave the districts.

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

In order to achieve Child's i Foundation's vision we need to persuade key audiences that families are better for children than orphanages. In 2018 our aim was to show key policy makers at district and national level Government what child protection and care system reform looked like in practice.

Child's i Foundation invited a team from the Ministry of Gender, Labour and Social Development, Kampala Capital City Authority and UNICEF to Tororo to see first-hand district reform led by the District Government and how to build a child protection system which does not rely on placing children in orphanages. As a result of the trip the National Government has requested we provide technical support to the National Ministry.

2018 was the first year for our advocacy team to implement our national advocacy strategy. The focus of the strategy is to galvanise and secure political will to prioritise families and alternative care. This included supporting the establishment of a national Adoptive Families Association to provide peer to peer support to adoptive parents in Uganda.

Child's i Foundation organised a 'Reimagine' conference with the Government targeting 38 orphanage owners and managers from Tororo, Makindye, Mpigi and Wakiso districts to share experiences of repurposing and facilitate peer to peer dialogue and deepen understanding of the need for children to grow up in families.

Child's i Foundation facilitated the regional 'Transform Alliance Africa' (TAA) workshop, attended by 30 representatives across Uganda, Rwanda, Kenya, Tanzania, South Africa, Sudan, Ghana and Lesotho with the aim of supporting and advocating for deinstitutionalisation across the continent. During this event, participants presented to the Ugandan Government the Kampala Declaration calling upon African Governments to pioneer care reform across the continent, prioritising children

growing up in families, not orphanages. The TAA call to action was to put care reform on the agenda for the Commonwealth Heads of Government Meeting (CHOGM) in 2020.

Child's i Foundation co-funded and participated in a Global Social Service Workforce conference organised by the Ministry of Gender, Labour and Social Development, and attended by national and international partners and regulatory bodies in the social service workforce. A call to action was made for a national regulatory body to be formed to oversee the social service workforce in Uganda.

Child's i Foundation trained 34 local journalists to improve their understanding of the need for children to grow up in families and promote the alternatives to placing children in orphanages.

In 2019 Child's i Foundation continues to execute the national advocacy strategy and to carry out a number of related activities including: establishing the National Alliance, continuing to engage journalists, producing videos to target donors to invest in families, not orphanages; training local leaders to become deinstitutionalisation champions, providing technical support to the orphanages who attended the Reimagine conference and supporting engagement with their donors; supporting the formation of peer groups for care leavers, adoptive parents, foster carers and families with children with disabilities; engaging policy makers; and reaching over 13,000 adoptive parents via social media.

### **Strengthening Child's i Foundation to deliver our strategy**

As of December 2018, Child's i Foundation employed 76 people across Uganda (headcount 71) and the UK (headcount 5) including a new Country Director in Uganda. Child's i Foundation made a strategic move to phase out consultants and to recruit staff in the roles of Communications, Advocacy, Programme Management, Monitoring and Evaluation and Finance in Uganda, and to invest in a team in the UK to oversee Grants and Partnerships, Fundraising and Finance.

We organised an exchange to Hope and Homes for Children's operation in Rwanda for 15 Child's i Foundation staff members to share experiences in activities being implemented across the two countries and to understand the roadmap and execution of de-institutionalisation in an African context.

In 2018 we formalised our brand and identity and implemented brand guidelines across the organisation to strengthen our position as a thought leader and reputable voice in the field of child protection and care reform.

In 2019 Child's i Foundation continues to invest in the professional development of our team.

### **3. Role played by volunteers**

Child's i Foundation has enjoyed the services of TV producers from the UK who have supported our communications team, and Social Worker volunteers from Blue Sky Fostering have provided our team with technical expertise. 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 (MGLSD)** is the line ministry in Uganda responsible for children and youth.

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

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

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

**Global Social Service Workforce** worked in partnership with Child's i Foundation to organise the Global Social Work Force conference.

**Blue Sky Fostering** provide us with technical expertise in foster care.

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

**Norton Rose Fulbright** provide us with office space in London to conduct weekly team meetings.

**Reed Smith** provide us with office space in London and printing facilities for all fundraising and communications materials.



## **5. Financial review**

Child's i Foundation opened the year with funds of £285,405, of which £133,695 related to unspent restricted funds from 2017.

### **5.1. Income**

During the year, Child's i Foundation recognised income of £994,230 (2017: £1,076,555), from the sources shown in section 18. This income was realised thanks to the support of UBS Optimus Foundation, Hope and Homes for Children/Department for International Development, Catholic Relief Service/United States Agency for International Development, major donors, trusts and foundations and community fundraising.

In 2018, 25% of income was unrestricted (2017: 48%).

### **5.2. Expenditure**

During 2018, £987,483 (2017: £934,978) was expended, of which 98% (2017: 96%) was on our social purpose activities with the balance 2% (2017: 5%) on fundraising costs.

### **5.3. Movement on funds**

The net income on all funds for the year was £6,747 (2017: net income £143,253), being unrestricted net income of £17,455 (2017: £47,614) and a restricted net expenditure of £10,708 (2017: net income £95,639).

### **5.4. Financial position**

Child's i Foundation closed the year with funds of £292,152 (2017: £285,405), of which £122,987 (2017: £133,695) was restricted, and £169,165 (2017: £151,710) unrestricted. The net assets those funds represent were fixed assets held for social purposes of £22,625 (2017: £7,280), cash and bank balances of £280,361 (2017: £342,019) and receivables and stock of £58,534 (2017: £16,686) less liabilities of £69,367 (2017: £80,581).

## **6. Reserves**

The organisation's reserves policy is to aim to hold 3 months' worth of unrestricted expenditure in general free reserves, meaning unrestricted funds excluding those tied up in fixed assets. The purpose of holding such reserves is to provide buffer funding in the event of a temporary fall in income, and to cover the costs of orderly, child-safe closure if necessary. The general free reserves as at 31 December 2018 were £146,540 and average monthly expenditure from unrestricted funds during the year was £18,631 implying that the organisation held 8 months' worth of expenditure in general reserves.

## **7. 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.

## **8. Fundraising Statement**

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

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

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

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

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

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

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

The charity received no complaints regarding its fundraising activities in the last twelve months. Complaints are taken very seriously and will be investigated, with disciplinary action being taken where appropriate. If a complaint is deemed serious enough it may result in the removal of a fundraiser from a campaign and/ or the termination of a campaign.

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

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

UBS Optimus Foundation, Olwyn Foundation, The Brian Murtagh Charitable Trust, Sheelagh & Tony Williams Foundation, Autonomous Research Charitable Fund, St John Episcopal Church, The Hilary & Neil Murphy Charitable Trust, Mrs Mary Daley MD6 Settlement, The Headley Trust.

Our corporate partners have gone above and beyond as always, and we thank: St James's Place Foundation, Norton Rose Fulbright Foundation, Reed Smith, CharityJob, Blue Sky Fostering, National Fostering Agency, Pantheon Ventures, TruRating, Aspen Insurance, Pracedo, Texcel Developments, and Knickerbockerglory.

## 8. Statement of Trustees' Responsibilities

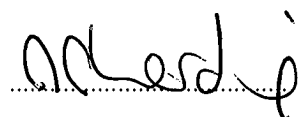
The trustees (who are also the directors of Child's i Foundation for the purposes of company law) are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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:

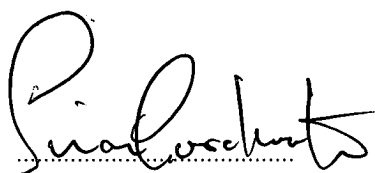
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed 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.

The annual report was approved by the trustees of the Charity on 17/09/2019 and signed on its behalf by:



Madeleine Harding, Chair



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 'company') for the year ended 31 December 2018 which comprise the Group Statement of Financial Activities (incorporating the income and expenditure account), 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 2018 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.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of 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 set out on page 9 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 152 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.

Moore Kingston Smith LLP

Neil Finlayson (Senior Statutory Auditor)

for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

Date: 19/9/2019

Devonshire House  
60 Goswell Road  
London  
EC1M 7AD

**Child's i Foundation**  
**Consolidated Statement of Financial Activities (incorporating the income and expenditure account)**  
**For the year ended 31 December 2018**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>Income</b>					
Donations and legacies	3	245,265	748,965	994,230	1,076,555
<b>Total</b>		<b>245,265</b>	<b>748,965</b>	<b>994,230</b>	<b>1,076,555</b>
<b>Expenditure</b>					
Raising funds	5	17,416	1,701	19,117	49,839
Charitable activities	6	206,161	762,205	968,366	885,139
<b>Total</b>		<b>223,577</b>	<b>763,906</b>	<b>987,483</b>	<b>934,978</b>
<b>Net income/(expenditure)</b>		21,688	(14,941)	6,747	141,577
Gains on disposal of fixed assets		-	-	-	1,676
Transfers between funds		(4,233)	4,233	-	-
Net movement in funds		17,455	(10,708)	6,747	143,253
<b>Total funds brought forward</b>	18	<b>151,710</b>	<b>133,695</b>	<b>285,405</b>	<b>142,152</b>
<b>Total funds carried forward</b>	18	<b>169,165</b>	<b>122,987</b>	<b>292,152</b>	<b>285,405</b>



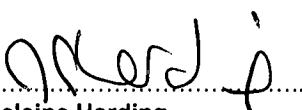
**Child's i Foundation**  
**Consolidated Statement of Financial Activities (incorporating the income and expenditure account)**  
**For the year ended 31 December 2017**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2017 £</b>
<b>Income</b>				
Donations and legacies	3	507,209	569,346	1,076,555
<b>Total</b>		<b>507,209</b>	<b>569,346</b>	<b>1,076,555</b>
<b>Expenditure</b>				
Raising funds	5	23,266	26,573	49,839
Charitable activities	6	421,177	463,962	885,139
<b>Total</b>		<b>444,443</b>	<b>490,535</b>	<b>934,978</b>
<b>Net income</b>		<b>62,766</b>	<b>78,811</b>	<b>141,577</b>
Gains on disposal of fixed assets		1,676	-	1,676
Transfers between funds		(16,828)	16,828	-
		<b>47,614</b>	<b>95,639</b>	<b>143,253</b>
<b>Total funds brought forward</b>	18	<b>104,096</b>	<b>38,056</b>	<b>142,152</b>
<b>Total funds carried forward</b>	18	<b>151,710</b>	<b>133,695</b>	<b>285,405</b>

**Child's i Foundation**  
**Consolidation Balance Sheet**  
**As at 31 December 2018**

	Note	2018 £	2018 £	2017 £	2017 £
<b>Fixed assets</b>					
Tangible fixed assets	11		22,625		7,280
<b>Current assets</b>					
Stock	12	1,745		1,740	
Debtors	13	56,789		14,947	
Cash at bank and in hand		280,360		342,019	
		<u>338,894</u>		<u>358,705</u>	
<b>Creditors: Amounts falling due within one year</b>	14	(50,056)		(79,528)	
<b>Net current assets</b>			<u>288,838</u>		<u>279,177</u>
<b>Total assets less current liabilities</b>			<u>311,463</u>		<u>286,457</u>
<b>Creditors: Amounts falling due after one year</b>	15		(19,311)		(1,052)
<b>Net assets</b>			<u><u>292,152</u></u>		<u><u>285,405</u></u>
<b>Funds</b>					
Unrestricted funds	18		169,165		151,710
Restricted funds	18		122,987		133,695
<b>Total funds</b>			<u><u>292,152</u></u>		<u><u>285,405</u></u>

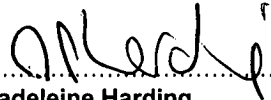
These accounts were approved and authorised for issues by the Board on 17/09/2019 and signed on their behalf by:

  
 .....  
**Madeleine Harding**  
 Trustee

**Child's i Foundation  
Charity Balance Sheet  
As at 31 December 2018**

	Note	2018	2018	2017	2017
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	11		1,946		-
<b>Current assets</b>					
Debtors	13	41,898		-	
Cash at bank and in hand		<u>171,640</u>		<u>241,543</u>	
		213,538		241,543	
<b>Creditors: Amounts falling due within one year</b>	14	(27,546)		(11,451)	
<b>Net current assets</b>			<u>185,992</u>		<u>230,092</u>
<b>Total assets less current liabilities</b>			187,938		230,092
<b>Net assets</b>			<u>187,938</u>		<u>230,092</u>
<b>Funds</b>					
Unrestricted funds	18		98,826		108,934
Restricted funds	18		89,112		121,158
<b>Total funds</b>			<u>187,938</u>		<u>230,092</u>

These accounts were approved and authorised for issues by the Board on 17/09/2019 and signed on their behalf by:

  
.....  
**Madeleine Harding**  
Trustee

**Child's i Foundation**  
**Consolidated Statement of Cashflows**  
**For the year ended 31 December 2018**

	Note	2018 £	2018 £	2017 £	2017 £
<b>Cash flows from operating activities</b>					
Net cash (used in)/provided by operating activities			(40,242)		251,851
<b>Cash flows from investing activities</b>					
Interest receivable and similar income		-		-	
Purchase of tangible fixed assets		(24,417)		(13,274)	
Sale of tangible fixed assets		3,000		5,280	
Net cash used in investing activities			<u>(21,417)</u>		<u>(7,994)</u>
<b>Change in cash and cash equivalents</b>			(61,659)		243,857
<b>Cash and cash equivalents at the beginning of the reporting period</b>			342,019		98,162
<b>Cash and cash equivalents at the end of the reporting period</b>			<u>280,360</u>		<u>342,019</u>

<b>1. Net cash from operating activities</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Operating activities</b>		
Net income for the year	6,747	143,253
<b>Adjustments for:</b>		
Depreciation charges	5,673	9,162
Gift of assets recognised as income	-	(1,024)
Adjustment for foreign exchange	398	-
Gain on disposal of fixed assets	-	(1,677)
Increase in stocks	(5)	(724)
(Increase)decrease in debtors	(41,842)	45,540
Increase/(decrease) in creditors	(11,213)	57,321
<b>Net cash used in operating activities</b>	<u><b>(40,242)</b></u>	<u><b>251,851</b></u>

**Child's i Foundation**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2018**

**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.

**b) Basis of Consolidation**

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

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

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. Gift aid recoverable is accounted for as the charity earns the right to consideration by its performance.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Gifts in kind donated for use by the charity are included when receivable and valued at the amount the charity would have had to pay to acquire them.

**Child's i Foundation**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2018**

**1 Accounting policies (continued)**

**c) Income (continued)**

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

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

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

**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 line 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 at the time of payment. Assets and liabilities at the balance sheet date have been converted at the rate ruling at that date.

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

**g) Cash and Cash Equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**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.

**Child's i Foundation**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2018**

**1 Accounting policies (continued)**

**i) Stock**

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

**j) Unrestricted funds**

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

**k) Restricted funds**

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

**l) Critical accounting judgements and estimation uncertainty**

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the accounts recognised in the financial statements nor do any estimated or assumptions made carry a significant risk of material adjustments in the next financial year.

**Child's i Foundation**  
**Notes to the Financial Statements**  
**For the year end 31 December 2018**

**2 Results from Child's i Foundation Ugandan results (charitable subsidiary)**  
**Statement of financial activities**

	Unrestricted funds £	Restricted funds £	Total funds 2018 £
Income and restricted gifts	176,709	628,023	804,732
Expenditure	(148,412)	(607,087)	(755,499)
Net movement in funds	<u>28,297</u>	<u>20,936</u>	<u>49,233</u>

**Balance Sheet**

	2018 £
Fixed assets	48,951
Current assets	102,772
Creditors: amounts falling due over 1 year	(47,176)
	<u>104,547</u>

Net funds	At 1 Jan 2018 £	Net surplus £	At 31 Dec 2018 £
Unrestricted funds	42,797	28,297	71,094
Restricted funds	12,517	20,936	33,453
	<u>55,314</u>	<u>49,233</u>	<u>104,547</u>

**3 Income from donations and legacies**

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Donations	227,583	748,965	976,548	1,025,491
Gift aid reclaimed	17,682	-	17,682	48,064
Legacies	-	-	-	3,000
Total	<u>245,265</u>	<u>748,965</u>	<u>994,230</u>	<u>1,076,555</u>

**4 Net movement in funds**

This is stated after charging:

	Group		Charity	
	2018	2017	2018	2017
	£	£	£	£
Auditor's remuneration	13,798	10,254	11,320	8,760
Depreciation on fixed assets	<u>5,673</u>	<u>9,162</u>	<u>972</u>	<u>-</u>

**5 Expenditure on raising funds**

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Direct costs	13,533	1,701	15,234	9,115
Support costs	3,883	-	3,883	40,724
Total	<u>17,416</u>	<u>1,701</u>	<u>19,117</u>	<u>49,839</u>



**Child's i Foundation**  
**Notes to the Financial Statements**  
**For the year end 31 December 2018**

**6 Expenditure on charitable activities**

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Direct costs	123,671	744,528	868,199	626,713
Support costs	82,490	17,677	100,167	258,426
<b>Total</b>	<b>206,161</b>	<b>762,205</b>	<b>968,366</b>	<b>885,139</b>

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

**7 Governance costs**

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Legal & professional fees	6,338	1,643	7,981	12,112
Audit fees	14,228	706	14,934	11,444
Insurance costs	2,187	1,034	3,221	1,013
<b>Total</b>	<b>22,753</b>	<b>3,383</b>	<b>26,136</b>	<b>24,569</b>

**8 Employees**

	Group		Charity	
	2018 £	2017 £	2018 £	2017 £
<b>a) Staff costs</b>				
Wages and salaries	511,735	484,932	108,859	86,420
Social security costs	57,263	46,595	16,979	6,822
Pension costs	2,257	586	2,257	586
<b>Total</b>	<b>571,255</b>	<b>532,113</b>	<b>128,095</b>	<b>93,828</b>

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

	Group		Charity	
	2018	2017	2018	2017
Charitable activities	78	82	5	2

There were no employees who earned over £60,000 during 2018 (2017: none).

The total compensation paid to key management personnel in the group amounted to £57,377 (2017: £56,919). Key management personnel are considered to be Trustees and the Chief Executive Officer.

**Child's i Foundation**  
**Notes to the Financial Statements**  
**For the year end 31 December 2018**

**9 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.

**10 Taxation**

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

**11 Tangible Fixed Assets**  
**Group**

	Office equipment	Motor vehicles	Computer equipment	2018 Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2018	16,514	-	3,035	19,549
Additions	15,012	4,941	4,464	24,417
Disposals	(3,000)	-	-	(3,000)
Foreign exchange changes	(398)	-	-	(398)
At 31 December 2018	<u>28,128</u>	<u>4,941</u>	<u>7,499</u>	<u>40,568</u>
<b>Depreciation</b>				
At 1 January 2018	10,282	-	1,988	12,270
Charge for the year	2,178	838	2,657	5,673
At 31 December 2018	<u>12,460</u>	<u>838</u>	<u>4,645</u>	<u>17,943</u>
<b>Net Book Value</b>				
At 31 December 2018	<u>15,668</u>	<u>4,103</u>	<u>2,854</u>	<u>22,625</u>
At 1 January 2018	<u>6,232</u>	<u>-</u>	<u>1,047</u>	<u>7,279</u>

**Child's i Foundation**  
**Notes to the Financial Statements**  
**For the year end 31 December 2018**

**11 Tangible Fixed Assets (continued)**

**Charity**

**Computer  
equipment  
£**

**Cost**

At 1 January 2018

-

Additions

2,918

At 31 December 2018

2,918

**Depreciation**

At 1 January 2018

-

Charge for the year

972

At 31 December 2018

972

**Net Book Value**

At 31 December 2018

1,946

At 1 January 2018

-

**12 Stock**

	<b>Group</b>		<b>Charity</b>	
	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Stock	1,745	1,740	-	-
	<u>1,745</u>	<u>1,740</u>	<u>-</u>	<u>-</u>

**13 Debtors**

	<b>Group</b>		<b>Charity</b>	
	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants receivable	34,677	931	33,798	-
Prepayments and accrued income	19,520	11,662	324	-
Amounts due from subsidiary	-	-	7,776	-
Other debtors	2,592	2,354	-	-
	<u>56,789</u>	<u>14,947</u>	<u>41,898</u>	<u>-</u>

**14 Creditors: amounts falling due within one year**

	<b>Group</b>		<b>Charity</b>	
	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade creditors	6,380	-	-	-
Other taxes and social security costs	20,271	25,784	5,562	2,632
Accruals	12,768	11,499	11,347	8,819
Deferred income	10,637	42,245	10,637	-
	<u>50,056</u>	<u>79,528</u>	<u>27,546</u>	<u>11,451</u>

**Child's i Foundation**  
**Notes to the Financial Statements**  
**For the year end 31 December 2018**

**15 Creditors:** amounts falling due after one year

	Group	
	2018 £	2017 £
<b>Deferred capital grant:</b>		
Office equipment	19,311	1,052
	<u>19,311</u>	<u>1,052</u>

**16 Company Limited by Guarantee**

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

**17 Related party transactions**

During the year the charity received donations of £29,918 from five trustees (2017: £21,200 from four trustees).

**Child's i Foundation**  
**Notes to the Financial Statements**  
**For the year end 31 December 2018**

**18 Analysis of funds**  
**Group**

	At as 1 January 2018 £	Income £	Expenditure £	Transfers	As at 31 December 2018 £
<b>Unrestricted funds</b>					
General funds	151,710	245,265	(223,577)	(4,233)	169,165
<b>Restricted funds</b>					
HHC/DFID	-	150,585	(150,585)	-	-
UBS Optimus Foundation	111,068	37,231	(110,186)	-	38,113
UBS Optimus Travel	-	301	(837)	536	-
UBS II Extension	-	75,021	(63,617)	-	11,404
CRS/USAID	12,527	325,184	(312,687)	-	25,024
Earle P&G Foundations	10,100	-	(7,165)	-	2,935
Autonomous RCT	-	10,000	(9,673)	-	327
St James Place	-	50,000	(50,007)	7	-
Generator grant	-	6,000	(6,000)	-	-
Ugandan vehicle grant	-	1,094	(4,934)	3,840	-
Olwyn Foundation	-	60,000	(14,922)	50	45,128
KCHPF Cash grant	-	4,134	(4,078)	-	56
Laptops	-	200	-	(200)	-
Other	-	7,835	(7,835)	-	-
HHC	-	21,380	(21,380)	-	-
<b>Total restricted funds</b>	<b>133,695</b>	<b>748,965</b>	<b>(763,906)</b>	<b>4,233</b>	<b>122,987</b>
<b>Total funds</b>	<b>285,405</b>	<b>994,230</b>	<b>(987,483)</b>	<b>-</b>	<b>292,152</b>
<b>Charity</b>					
	At as 1 January 2018 £	Income £	Expenditure £	Transfers	As at 31 December 2018 £
<b>Unrestricted funds</b>					
General funds	108,934	242,487	(248,748)	(3,847)	98,826
<b>Restricted funds</b>					
Earle P&G Foundations	10,100	-	(10,100)	-	-
UBS Optimus	111,058	112,553	(179,688)	-	43,923
HVD	-	1,094	(4,934)	3,840	-
HHC/DFID	-	150,587	(150,587)	-	-
St James Place	-	50,000	(50,007)	7	-
HHC	-	21,380	(21,380)	-	-
Anonymous	-	10,000	(10,000)	-	-
Hilary and Neil Murphy	-	6,000	(6,000)	-	-
Olwyn Foundation	-	60,000	(14,872)	-	45,128
Other small funds	-	2,651	(2,590)	-	61
<b>Total restricted funds</b>	<b>121,158</b>	<b>414,265</b>	<b>(450,158)</b>	<b>3,847</b>	<b>89,112</b>
<b>Total funds</b>	<b>230,092</b>	<b>656,752</b>	<b>(698,906)</b>	<b>-</b>	<b>187,938</b>

**Child's i Foundation**  
**Notes to the Financial Statements**  
**For the year end 31 December 2018**

**18 Analysis of funds (continued)**

The specific purpose for which the funds are to be applied are as follows:

St James Place Foundation has made a three year grant toward the cost of the salary of the CEO.

The Olwyn Foundation has made a multi-year grant to support salary costs of the organisation.

UBS Optimus Foundation made a grant toward the project entitled "Families, not Orphanages", which sought to demonstrate its child protection model in an urban division and rural district in Uganda, and sits within the Charities 'child protection' activities. The UBS extension increased the contribution toward this project and extended the agreement into 2019.

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 640 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.

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