

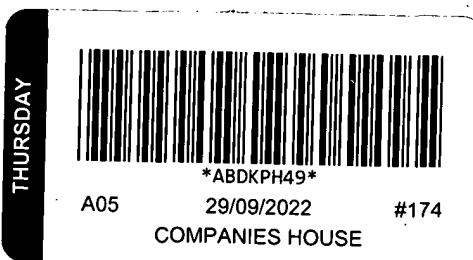
# **Child's i Foundation**

## **Annual Report and Financial Statements**

31 December 2021

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

Charity Registration Number  
1126212



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## Reference and administrative information

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<b>Trustees</b>	Madeleine Harding (Chair) Debbie Clarke (Vice Chair) Ade Adetosoye Victoria Bakulumpagi Joel Kibazo Caroline Lubale-Buluba Beate Sørum
<b>Chief Executive Officer</b>	Christopher Muwanguzi
<b>Founder</b>	Lucy Buck
<b>Registered address</b>	Abbots Rift Monastery Gardens Rotherfield East Sussex TN6 3NB
<b>Company registration number</b>	06674427
<b>Charity registration number</b>	1126212
<b>Auditor</b>	Buzzacott LLP 130 Wood Street London EC2V 6DL
<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>

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## 1) Introduction

### Chair's foreword

There's no denying 2021 was a challenging year. Coming, as it did, on the back of many months of lockdowns and Covid19 restrictions we had to ask so much of our teams both in the UK and Uganda. It has been a source of great pride to witness how, under the able leadership of our CEO Christopher Muwanguzi, they have stepped up again and achieved so much. More about the impact of our work is detailed in Christopher's report below.

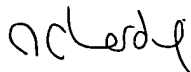
We could not have done it without the incredible support of our donors. There is a long list of organisations and people who have been by our side throughout this year and I want to say how enormously grateful we are to you all. Particular thanks must go to UBS OPTIMUS, Medicor, St. James's Place Foundation, Norton Rose Fulbright, the 'Co-Nordic Donors', Oak Foundation, Olwyn Foundation and Grand Challenges Canada.

We welcomed one new member to our board of trustees this year: Caroline Lubale-Buluba, a Ugandan, joined us in May from Christian Aid and has brought a welcome fresh perspective to fundraising across a broad range of sectors. Unfortunately, we said goodbye to trustees Joanna Ralling and Simon Goodworth and thank them for their input and support during their tenure.

In addition to our regular board and subcommittee meetings, the trustees remained in close contact throughout this year to enable decision-making to keep pace with ever-changing circumstances. Once again, I would like to offer my sincere thanks to all the trustees both in the UK and Uganda who have devoted so much of their time and offered such wise counsel throughout the year.

In Uganda, as with the rest of the world, the effects of the pandemic have been felt most by those who have the least and the need to ensure that orphanages do not become the solution for families in crisis is greater than ever. As we emerged from lockdowns and restrictions, 2022 presented a great opportunity to renew and redouble our efforts to ensure that every child grows up in a safe and loving family.

Madeleine Harding



Chair of the Trustees

## Trustees' report Year to 31 December 2021

### CEO's foreword

Covid19 is continuing to raise significant questions and challenges across all aspects of how we live, and how our societies function. The socio-economic crisis that is following in its wake is being experienced in very different ways by the most vulnerable in the communities we support. To that effect, our strategy has been to focus our approach on locally led response and recovery to ensure that we are prioritising the community's ability to withstand the emerging shocks and to come back stronger as they rebuild for the future.

We continue to work closely with the national and local government to ensure that system change is led by the government in collaboration with community leaders.

In this reporting year we also welcomed a new investment and mentoring partner Martin James Foundation. Martin James believes in the power of locally led solutions, so together over the next two years we will work collaboratively, be led by local communities, and grassroots organisations to identify more alternative families (community parents and foster carers) who we will up skill to provide quality alternative family based placements to children that are not able to go back to their biological families, and prevent them spending even one night in an orphanage. Through this partnership we are also documenting our learning and the various models from our grass root partners that we will submit as evidence for policy development and strengthening around family based options that exist and can be replicated across Uganda.

We are leaving no voice behind as we continue to amplify the voices of care experienced youth and parents through community youth wellbeing groups and peer parenting and advocacy groups. We thank our partner UBS Optimus Foundation for making it possible to amplify and be led by these important voices.

We have also started to develop our next strategy, an exciting 7 year plan that will enable us to scale our work to reach many more children and strengthen many more families. We look forward to unveiling this in December 2022.

Our participatory approach will continue to ensure that local communities are leading the solutions to address emerging challenges, as well as offering their ideas, experience and perspectives; helping us to respond quickly as well as leading the long term solutions that will ensure that children remain in strong and connected families.

Christopher Muwanguzi



CEO

## 2) Strategic Report

### VISION

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

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

### OUR WORK

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

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

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

### WHERE WE OPERATE

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

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

### WHY IS THIS WORK NEEDED?

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

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

## **Trustees' report Year to 31 December 2021**

Uganda holds one of the highest numbers of children in institutions in East Africa, a phenomenon that saw a significant increase since the 1990s. By 2012, the number of institutions for children in the country exploded: a baseline survey conducted by the government at the time estimated 50,000 children growing up across 800 institutions. Covid19 has generated considerable new challenges. Many institutions were suddenly left without much support, and the government had to step in to provide food. We have experienced and supported children being abruptly returned to their families from institutions without any due process or ongoing monitoring, leaving the children highly vulnerable to abuse and neglect.

### **ACHIEVEMENTS – 2021 REVIEW**

#### **Overall Progress made in 2021**

For most of 2021, our work in the community continued to be impacted by Covid19. Our partner and collaboration support portfolio remained stable despite the end of UKAID's programme Leave No Child Behind in March 2021. We continued to work closely with the local and national government including the Child helpline to respond to Safeguarding concerns through the Probation and Welfare Officers in our districts of operation. Child's i also played a key role in promoting the recently approved National Child Policy in Makindye Division of Kampala, Tororo and Mpigi district. We have maintained good working relations with our partners in government and among like-minded civil society organisations. A key program that augmented the organisation's efforts was the Youth Mental Health Wellbeing pilot project, implemented in partnership with Uganda Care Leavers Association, Makerere University and No Limit Generation with support from Grand Challenges Canada.

We are extremely grateful to all our investors and supporters including UBS OPTIMUS, Medicor, St James's Place Foundation, Norton Rose Fulbright, the 'Co-Nordic Donors', Oak Foundation, Olwyn Foundation and Grand Challenges Canada.

#### **Strategic aim 1: Pioneer the closure of orphanages at a district level**

##### **Tororo District**

We continued to work in Tororo district following the successful transformation of two institutions, Smile Africa Ministries and Salvation Army. We worked closely with the Salvation Army leadership to transform their institution into a vocational centre (Community Hub) to benefit the wider community. At district level we maintained good and collaborative relations with the Community development department. We also worked in collaboration with 275 Community volunteers and 11 Community Development Networks who have continued to play a critical role in ensuring that families thrive and stay together.

## **Trustees' report Year to 31 December 2021**

Specific achievements from Tororo during the period under review include;

- monitoring of 23 children who were transitioned into families during 2020.
- training of 59 new Community Development Network members.
- continued monitoring of 275 active Community Volunteers (CV's).
- Working closely with our network of skilled up and trusted community volunteers and the Community Development networks, we were able to reach 11, 201 children during the height of the Covid 19 pandemic and the imposed restrictions . The support provided included parenting and nutrition, family strengthening, income generation, emergency supplies including food, support in agriculture equipment and rent.
- We have also maintained good relationships with the repurposed children's homes, now community hubs , addressing the root causes of child and family separation.

### **Mpigi District**

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

- 21 children were supported to transition from one of the orphanages in Mpigi, to be reunited with their families or to move to family based care. Support for these children and families will continue in the form of post placement support.
- A further 2 orphanages have signed MoU's with us and have agreed to transition 86 children back to their families and communities. We will ultimately help them transition their services into community hubs.
- We have established 8 new Community Development Networks across 6 sub counties, the town council and at district level. We trained 181 CDN members. In the reporting year, 11,201 children from 2,800 families were reached, supported and prevented from unnecessary separation.
- 2,545 children from 509 families were supported through our ACTIVE Family Support approach, with parenting, family strengthening, income generation and emergency support including food and rent. Through evaluation questionnaires we have established that families have developed the skills to cope, save to build reserves, and have also developed the resilience to cope with shocks.
- Community volunteers were trained, and registered to provide support to families in their communities and to monitor and report safeguarding concerns. Community volunteers are trained in case management, child protection, and how to report concerns.

We held learning sessions with 6 staff from 3 orphanages and trained them on the importance of family based care.



**Strategic aim 2: Create the conditions to eliminate institutional care in Kampala:**

We implemented an emergency project to respond to the most vulnerable children and families in the community affected by Covid 19 and the mitigation measures put in place, with support from the Oak Foundation emergency grant. We worked closely with our trained and established network of community volunteers to reach families in need and to deliver much needed support to get families back on track. Community volunteers also delivered Covid19 awareness information.

- 13 young adults aged 17-28 have been transitioned from institutional care to independent living in Makindye.
- 26 young adults have been supported to develop a business through mentorship and small business grants as they transition into independent living.
- We established 4 new Community Development Networks across 4 wards and trained 52 members. Through this work we were able to identify and reach 8,232 children including 205 children with disabilities in the division, supporting them through parenting, family strengthening, income generation, emergency support including food and rent. Of 8,232 children reached, 1,496 children from 362 families received ACTIVE Family support.
- With the grant from Oak Foundation we were able to draw on key lessons about strengthening and developing our emergency response during crisis. We utilised our existing network of community volunteers who were upskilled to disseminate Covid19 information in Child's i districts of operation. We equipped 40 community volunteers in the Makindye division with bicycles and mobile phones, to provide emergency support to families and their surrounding communities.
- 60 new CDN members in 4 new wards of Ggaba, Bukasa, Kibuye 2 and Luwafu were also trained. The CDN members received training on Child protection, case management, deinstitutionalization and alternative care.
- During this reporting period, 11 children and young adults transitioned from institutional to family and community based care.
- In this reporting year, with support from Grand Challenges Canada we launched a pilot project to support and upskill youths with lived experience of care to become youth Wellbeing Champions. The project seeks to address the gap in integrated mental health and wellbeing support for youth and particularly young people with lived experience of care (YPLEC). The project is being implemented in partnership with Alternative Care Initiatives, Makerere University and No Limit Generation.

**Strategic aim 3: Build capacity and capability to enable the safe closure of orphanages**

In 2021, we trained:

- 200 Community volunteers bringing our total number of volunteers to 700.
- 120 Community Development Network members, this includes members of the community, local government officials and NGO staff. Members were trained in community support approaches, gatekeeping, safeguarding, alternative care and care reform.
- 16 staff and 80 Social workers in mental health and wellbeing support. The sessions were facilitated by a psychologist consultant co-opted to support the mental wellbeing project supported by Grand Challenges Canada. Working with Makerere University, the same training was also extended to final year student social workers.
- 42 journalists on reporting on issues related to care reform, and on ethical and respectful reporting on children experiencing violence and abuse. The journalist training was delivered in partnership with Uganda Child Rights NGO Network.

Following the successful transition of children from Salvation Army in Tororo, the institution was supported with equipment to set up a vocational training centre. The Salvation Army has started the process of registering the premises as a vocational centre and recruited a tutor for the tailoring section.

**Strategic aim 4: Influence key audiences to prioritise family-based care to reduce the reliance on orphanages**

In October 2021 we participated in the psychosocial support forum, aimed at forging sustainable and innovative ways of addressing the increased mental health and psychosocial support needs of the country and beyond. This served as a platform to network with government officials and other organisations including Ministry of Health officials, Ministry of Gender Labour and Social Development officials, REPSSI, National Association of Social Workers of Uganda (NASWU) and the Swedish Embassy.

**Media advocacy:** We have placed a high priority on communicating information about child protection to the public to ensure that the communities receive relevant information regarding children. In December 2021, we ran key advocacy messages and held a talk show together with the Probation and Social Welfare Officer of Makindye Division to raise awareness around violence against children and the effects of Covid19 on children. Through this, parents were also encouraged to take children back to school following the promised reopening for physical learning in 2022. We continue to work with the media to further highlight issues of alternative care in Uganda.

**Capacity building for journalists:** We worked closely with the Uganda Child Rights NGO Network (UCRNN) to conduct a follow-up training of 42 journalists from various media houses in Uganda. The training served as a platform for Child's i to engage with the various media houses, invite experts in Alternative Care to speak to the journalists and build their capacity to report on alternative care from an informed perspective.

## Trustees' report Year to 31 December 2021

Engagement with government: We supported the Ministry of Gender Labour and Social Development (MoGSLD) to conduct a community dialogue in Mpigi District (Kammengo Sub county) as part of the activities to commemorate the International Day of the Family. A total of 30 participants attended the community dialogue.

### **Strategic aim 5: Strengthen Child's i Foundation to deliver our strategy**

To achieve this strategic aim in 2021, we undertook the following:

Our fundraising team in the UK, continued to strengthen relationships with current donors and has also developed some new donor relationships. We did not hold any physical events but held online / virtual events which enabled us to continue to reach and maintain relationships with our regular donors.

We continue to strive to deliver the very best experience to all of our donors by building trust, being transparent in all of our communications and meeting fundraising quality standards. We received no complaints from the Fundraising Regulator in 2021 (nor have we in any previous year).

In 2021 we invested our time and effort in developing our fundraising in Uganda. Working with organisation leadership, meetings were held with CRVPF (Children's Rights and Violence Prevention Fund), Terre De homes (TDH), Lakarmissionen, Caritas Switzerland (CACH) and Civsource Africa. The meetings served to introduce Child's i Foundation to the funding partners and also for Child's i to gain an understanding about their funding operations and program focus. These include child protection, education and economic security.

**Staff capacity development and support to wellbeing:** For the most part of 2021, the organisation focused on ensuring that the staff capacity development was adequately supported through training in relevant areas such as mental health, safeguarding and risk management. In general HR took lead in providing all rounded staff wellbeing support, especially with the emergence of new Covid19 strains globally.

The Covid-19 extension was added to the Uganda medical insurance cover in order to ensure that our staff have access to medical facilities and care in the event that they contracted Covid19.

**Team building:** To crown the year, we held a facilitated team building event. Having gone through a challenging period, the one-day activity was critical in fostering better communication and collaboration among the Child's i team members, as well as to improve staff morale. In the future, we plan to hold these quarterly as a means to keep staff engaged at all levels.

**Policies:** With the support of the Board, we reviewed the following policies:

- Safeguarding
- The Finance and Procurement Policy
- The Employment Handbook
- Global Anti-Money Laundering & Anti-Terrorism Policy
- Global Anti-Bribery Policy that replaced the UG Anti-Bribery Policy

## Trustees' report Year to 31 December 2021

- Global Fundraising Policy
- Global Password Policy
- Global Privacy Policy
- PSEA Policy- that replaced the Sexual harassment policy as it is broader
- Risk Management Policy
- UG Remote Working Policy

### **Staff engagement during the pandemic**

In 2021, Uganda experienced two waves of the Covid19 virus which led to restrictions on economic activity and mobility to curb the spread. The second wave impacted our staff significantly with some contracting Covid 19.

Amongst staff we emphasised adherence to safety, highlighted through organisational and government Standard Operating Procedures (SoP's). We also prioritised staff and their family members' welfare while working towards rebuilding and recovery from the pandemic.

Upon the lifting of restrictions following the lockdown in Uganda from June to July 2021, a cautious return to work formula was adopted, featuring a hybrid of remote working and physical attendance at the premises to ensure that Covid19 SoP's were observed. We continued to rely on the community structures to provide support to our beneficiaries on the ground. Our Community Volunteers and staff members carrying out field visits were provided with PPE when visiting families or carrying out community work.

We also emphasised the importance of vaccination and brought health workers in to give talks and address staff concerns towards vaccinations.

Monthly team briefings and fortnightly task force meetings were held to ensure that the team was kept informed while providing a platform for staff to provide feedback or express challenges that were being experienced.

### **Monitoring, Evaluation Accountability and Learning (MEAL)**

During 2021, the team handled the second phase of building our MEAL system to support our programs and MEAL reporting needs, tracking case management and safeguarding. The system was updated with the program related data for all districts of implementation. During this period, we reviewed our MEAL framework and updated it with more quantifiable indicators in line with the current project documents.

Each quarter, the MEAL team took the lead in reviewing program performance with the program staff. The meetings sought to assess the gaps, achievements, key learning and best practices to inform our programming and also identify strategies for improvement as necessary. In addition, we conducted data quality assessments, service quality assessments and field spot checks to ensure a systematic change across programs through field visits to the program sites.

## Trustees' report Year to 31 December 2021

As the custodian for keeping track of the organisation's work the MEAL team took lead in documenting the key achievements and impact in the form of program reports for internal and external use (donors).

End of project evaluation for the UKAID Match funded project: With the technical support of an external consultant an evaluation of the 'No child left behind: Transforming children's lives by creating a pathway for family and community living for children in institutional care in Rwanda and Uganda (April 2018- March 31, 2021) was conducted. The project sought to demonstrate—in two distinct national contexts—how to build safe communities for children with disabilities, setting up the local community-based services families need to thrive, preventing the separation of children from their families, including children with disabilities. The project was implemented by Hope and Homes for Children and Child's i Foundation (CiF) in Rwanda and Uganda, respectively. This evaluation aimed to assess and document project achievement and impact and capture lessons learned to inform current programming and policy debates on childcare system reform.

### Future Plans – 2022

In an increasingly turbulent political and socio-economic climate compounded by the Covid19 pandemic, business as usual is no longer an option. Our plans for 2022 are clear, we need to fight for children with no voice. It is now that we are most needed to support children at risk and most likely to be left behind; children without access to education and protection throughout this ongoing global crisis. As vaccines roll out within the western hemisphere, we are gravely concerned about vaccine equity, particularly for many of the rural, impoverished communities in which we work. As such, any future plans will rely on continuing to strengthen our Covid19 response plan amongst the following key organisational goals:

**Strategy review and development**, 2022 is the final year of our 5-year strategy. We intend to review the current strategy to learn from and address gaps and challenges. We will also prioritise documenting our achievements so that we can collect evidence to strengthen our road map and ability to influence care reform globally.

We will work with the Tororo local government to consolidate the work we have been doing and ensure that the district remains committed to remaining free of orphanages.

As part of our transition strategy, we will ensure that the alternative families, and the Community Development Networks, remain strong and coordinated by locally led leadership with support from the Probation and Social Welfare Officer.

We will support other local authorities to visit and learn from Tororo's experience, starting with Wakiso District which has been identified as our local government partner that will take the lead in developing their own foster care programme with our technical support.

We will continue to roll out foster care, working with partners to document learning and good practice to inform policy with particular focus on the Uganda foster care guidelines. We have identified a partner organisation in Masaka district to support and ensure that we are not doing this work on our own.

We will continue to strengthen our community led approach, in Tororo, Mpigi, and Makindye Division, ensuring that community volunteers are trained, strengthened and equipped to respond to family risk in their communities. This system strengthening approach has already demonstrated sustainability in some sub counties and wards that we have safely exited, allowing the local government to lead in collaboration with communities.

## Trustees' report Year to 31 December 2021

We will strengthen our community partnerships through the development of a community of practice based on providing accessible knowledge and resources to partners, local government and the community on child safeguarding, parenting capacity, mental health, family strengthening, and alternative care.

We will focus and put particular emphasis on amplifying the voices of families, parents and care experienced youth through our peer parenting and youth well-being projects, the impact and evidence of this work has never been more critical as we ensure that lived experience leads the way we develop and shape our interventions with the community.

We will build on our transition work contributing to evidence and the importance of safe transitions when closing or repurposing an orphanage. We would like to influence and support the education of more donors that fund institutions and share the stories of successful transitions as well and ensure that there is an investment into the root causes of institutionalisation.

### Risk Assessment

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

Risk	Risk Management/Mitigation
<b>Financial Performance &amp; Sustainability</b> <i>Reductions in funding undermines the ability of the organisation to fully fund its work and meet the needs of its beneficiaries. Pressure on unrestricted reserves poses a risk to the charity's going concern status.</i>	<p>The charity regularly produces 12-month forecasts to monitor the financial position and identify funding gaps. It conducts scenario planning to ensure it is able to plan for, and react to, fluctuations in funding and plan for unexpected costs. Financial risks are included on the risk register and appropriate mitigations put in place.</p> <p>The charity is actively seeking to diversify income sources and build new relationships and collaborations to grow income streams. Simultaneously there has been a drive to seek cost efficiencies wherever possible.</p> <p>Worldwide events such as the Covid19 pandemic are still having an effect on funding sources, as is the cost of living crisis and war in Ukraine.</p>
<b>Safeguarding Children &amp; Young People</b> <i>Inadequate or ineffective Safeguarding Policy or Practice leads to, or contributes to, serious injury or harm to a child or young person. This is the biggest risk facing Child's i Foundation. Child's i, by the nature of its work, interacts with extremely vulnerable children and young persons, often facing complex challenges. As such there is a level of inherent risk in this</i>	<p>The charity has a child protection policy which is at the heart of our operations. All our staff and trustees undergo DBS checks. We hold weekly and monthly safeguarding meetings, and all children under our care are carefully tracked and monitored using a case management system. In Uganda, the organisation employs a Safeguarding and Quality Assurance lead who takes primary responsibility for safeguarding, however this is a core responsibility of all staff across our organisation.</p>

## Trustees' report Year to 31 December 2021

<i>work.</i>	
<b>Staff Turnover</b> <i>Staff turnover leading to low employee morale and increased workloads and responsibilities.</i>	<p>An increased staff turnover has been experienced in both Uganda and the UK. Whilst staff have left for positive reasons this can leave the remaining staff feeling disconnected and overwhelmed with covering more than their own work.</p> <p>All efforts are made to support those staff and to recruit replacements as soon as possible to avoid colleagues being overloaded with work.</p> <p>The organisational structure is under regular review to ensure maximum staffing efficiencies, and that it remains aligned with the available resources.</p>

### FINANCIAL REVIEW

Child's i Foundation opened the year with funds of £376,038 (2020: £274,642) of which £242,154 (2020: £110,481) related to unspent restricted funds from the previous year. Unrestricted funds opened with £133,884 (2020: £164,161)

#### Income

During the year, Child's i Foundation recognised income of £957,297 (2020: £1,146,657). This income was realised thanks to the support of several trusts and foundations. These include UBS Optimus Foundation, Medicor Foundation, Olwyn Foundation, St James Place Foundation, the Co-Nordic Initiative, Martin James' Foundation, Oak Foundation, Norton Rose Fulbright Foundation, and Grand Challenges Canada. Thanks also goes to our fantastic community of individual and regular givers.

In 2021, 25% of income was unrestricted (2020: 21%).

#### Expenditure

During 2021, costs amounted to £920,732 (2020: £1,045,261), of which 93% (2020: 94%) was on our social purpose activities with the balance of 7% (2020: 6%) on fundraising costs.

#### Movement in funds

The net surplus on all funds for the year was £36,564 (2020: £101,396), being an unrestricted net deficit of £19,391 (2020: £30,277) and a restricted net surplus of £55,955 (2020: £131,673).

#### Financial position

Child's i Foundation closed the year with total reserves of £412,602 (2020: £376,037), of which £298,109 (2020: £242,154) was restricted, and £114,493 (2020: £133,884) was unrestricted. The net assets of those funds are represented by fixed assets of £12,660 (2020: £21,056), cash and bank balances of £300,785 (2020: £313,039) and receivables and stock of £132,627 (2020: £86,002) less liabilities of £33,470 (2020: £44,059).

## **Trustees' report Year to 31 December 2021**

### **Reserves**

The organisation's reserves policy is to aim to hold a minimum of 3 months' worth of unrestricted expenditure in general free reserves, meaning unrestricted funds excluding those tied up in fixed assets. The purpose of holding such reserves is to provide buffer funding in the event of a temporary fall in income, and to cover the costs of orderly, child-safe closure if necessary. The general free reserves as at 31 December 2021 were £114,493 (2020: £133,667) and average monthly expenditure from unrestricted funds during the year was £21,482 (2020: £22,136), implying that the organisation held approximately 5.3 months' worth of expenditure in general reserves (2020: 6 months). Although the reserves are above the minimum set by the policy, the trustees are keen to maintain reserves at a higher level currently given the uncertainty in the funding environment.

## **3) Acknowledgements**

### **Funders**

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

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

UBS Optimus Foundation  
Medicor Foundation  
Oak Foundation  
St. James' Place Charitable Foundation  
Co-Nordic Initiative  
Martin James Foundation  
Tony & Sheelagh Williams Foundation  
Olwyn Foundation  
Chalk Cliff Trust  
Didymus Foundation  
Coles-Medlock Foundation  
David Bliss  
The Dove Trust  
Travers Smith Foundation  
Oakdale Trust

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

Norton Rose Fulbright  
Blue Sky Fostering  
New Clarke Ventures  
Texcel Developments  
TruRating  
PDN Partnership



## **Trustees' report Year to 31 December 2021**

We have also been supported by the following individuals who have made valuable personal donations: Martha Bean, Madeleine Harding, Philip Williams, Simon Goodworth, Alastair Bruce and Giles Hunt.

### **Volunteers**

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

### **Relationships with other organisations**

The trustees wish to express gratitude to the following organisations for their continued support through 2021.

**Chances Charity** (Tororo district, Education NGO).

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

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

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

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

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

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

**Light of the World** (Disability NGO).

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

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

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

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

**Retrak** (Makindye Division, NGO).

**Home Free** (NGO) partner delivering family based care in greater Masaka.

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

**Walk in Love** (Makindye division, ECD NGO).

#### 4) Structure, Governance & Management

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

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

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

##### Directors and Trustees

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

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

## **Trustees' report Year to 31 December 2021**

### **Recruitment, Appointment and Induction of Trustees**

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

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

## **Trustees' report Year to 31 December 2021**

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

The trustees meet at least four times a year when they consider the strategic direction and governance of Child's i Foundation. Since 2020 the trustees have met (by video conference) regularly, sometimes weekly, to keep updated, to assess risk and advise the executive team. The charity is managed on a day-to-day basis by our Chief Executive Officer based in the UK who is responsible to the Board. The trustees and CEO represent the charity's key management personnel who have authority and responsibility for planning, directing and controlling the activities of the charity. Throughout 2021, the CEO, Christopher Muwanguzi, was supported by a team of skilled staff in the UK and Uganda.

### **Public benefit**

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

### **Remuneration**

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

### **Equality, Diversity and Inclusion**

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

### **Fundraising statement**

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

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

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

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

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

## **Trustees' report Year to 31 December 2021**

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

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

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

### **Ethical income policy**

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

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

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

## Trustees' report Year to 31 December 2021

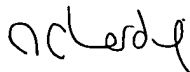
Each of the trustees confirms that:

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

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

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

The annual report was approved by the trustees of the Charity on 22 September 2022 and signed on its behalf by:



.....  
Madeleine Harding, Chair



.....  
Debbie Clarke, Vice Chair

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

**Opinion**

We have audited the accounts of Child's i Foundation (the 'charitable parent company') and its subsidiary (the 'group') for the year ended 31 December 2021 which comprise the group statement of financial activities, the group and charitable parent company balance sheets, the consolidated statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the charitable parent company's affairs as at 31 December 2021 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

**Other information(continued)**

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

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of trustees**

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



**Responsibilities of trustees (continued)**

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

**Auditor's responsibilities for the audit of the financial statements**

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

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

***How the audit was considered capable of detecting irregularities including fraud***

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

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

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

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

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

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

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

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

As part of our consideration of the above areas, we also reviewed the audit work undertaken by the auditor of the charity's subsidiary, Child's i Foundation Uganda Limited, to satisfy ourselves that comparable procedures to those undertaken on the parent charity had been undertaken. Where necessary, the above procedures were extended to cover the subsidiary.

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

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

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

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

**Independent auditor's report 31 December 2021**

**Use of our report**

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



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

26 September 2022

**Consolidated statement of financial activities 31 December 2021**  
(Including income and expenditure account)

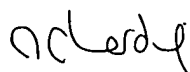
	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £
<b>Income from:</b>							
Donations and legacies	2	241,407	715,888	957,295	239,631	907,026	1,146,657
Interest and investment income		—	2	2	—	—	—
<b>Total</b>		<b>241,407</b>	<b>715,890</b>	<b>957,297</b>	<b>239,631</b>	<b>907,026</b>	<b>1,146,657</b>
<b>Expenditure on:</b>							
Raising funds	4	37,043	26,452	63,495	41,174	20,823	61,997
Charitable activities	5	220,751	636,487	857,238	224,459	758,805	983,264
<b>Total</b>		<b>257,794</b>	<b>662,939</b>	<b>920,733</b>	<b>265,633</b>	<b>779,628</b>	<b>1,045,261</b>
<b>Net (expenditure) income</b>		<b>(16,387)</b>	<b>52,951</b>	<b>36,564</b>	<b>(26,002)</b>	<b>127,398</b>	<b>101,396</b>
Transfers between funds	16	(3,004)	3,004	—	(4,275)	4,275	—
<b>Net movement in funds</b>	3	<b>(19,391)</b>	<b>55,955</b>	<b>36,564</b>	<b>(30,277)</b>	<b>131,673</b>	<b>101,396</b>
<b>Reconciliation of funds</b>							
Total fund balances brought forward		133,884	242,154	376,038	164,161	110,481	274,642
<b>Total fund balances carried forward</b>		<b>114,493</b>	<b>298,109</b>	<b>412,602</b>	<b>133,884</b>	<b>242,154</b>	<b>376,038</b>

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

# Balance sheets 31 December 2021

	Notes	2021 Group £	2021 Charity £	2020 Group £	2020 Charity £
<b>Fixed assets</b>					
Tangible fixed assets	10	12,660	—	21,056	217
<b>Current assets</b>					
Stock	11	4,602	—	4,426	—
Debtors	12	128,025	123,403	81,576	61,042
Cash at bank and in hand		300,785	167,422	313,039	289,685
		<u>433,412</u>	<u>290,825</u>	<u>399,041</u>	<u>350,727</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>(33,470)</u>	<u>(17,737)</u>	<u>(44,059)</u>	<u>(21,378)</u>
<b>Net current assets</b>		<u>399,942</u>	<u>273,088</u>	<u>354,982</u>	<u>329,349</u>
<b>Total net assets</b>		<u>412,602</u>	<u>273,088</u>	<u>376,038</u>	<u>329,566</u>
<b>Funds</b>					
Unrestricted funds	16	114,493	52,246	133,884	53,842
Restricted funds	16	298,109	220,842	242,154	275,724
<b>Total funds</b>		<u>412,602</u>	<u>273,088</u>	<u>376,038</u>	<u>329,566</u>

These accounts were approved and authorised for issue by the Board on 22 September 2022 and signed on their behalf by:



Madeleine Harding  
Chair

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

# Consolidated statement of cash flows 31 December 2021

	Note	2021 £	2020 £
<b>Net cash flow from operating activities</b>			
Net cash (used in) provided by operating activities	A	(12,256)	99,493
<b>Cash flows from investing activities</b>			
Interest receivable and similar income		2	—
Purchase of tangible fixed assets		—	(1,566)
Net cash used in investing activities		2	(1,566)
<b>Change in cash and cash equivalents in the year</b>		<b>(12,254)</b>	<b>97,927</b>
<b>Reconciliation of net cash flow to movement in net funds:</b>			
Cash and cash equivalents at 1 January 2021		313,039	215,112
Cash and cash equivalents at 31 December 2021		<b>300,785</b>	<b>313,039</b>

## A Reconciliation of net income to net cash (used in) provided by operating activities

	2021 £	2020 £
<b>Net income for the year (as per the statement of financial activities)</b>	<b>36,564</b>	101,396
<b>Adjusted for:</b>		
Interest receivable and similar income	(2)	—
Depreciation (note 10)	7,555	14,818
Adjustment for foreign exchange	841	(669)
Loss in disposal of fixed assets	—	3,213
(Increase) in stocks	(176)	(2,649)
(Increase) in debtors	(46,449)	(15,421)
(Decrease) in creditors	(10,589)	(1,195)
<b>Net cash (used in) provided by operating activities</b>	<b>(12,256)</b>	<b>99,493</b>

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

## **Principal accounting policies Year to 31 December 2021**

### **Basis of preparation**

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

### **Going concern**

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable group to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular, the Trustees have considered the charitable group's forecasts and projections and have taken account of pressures on income which has included the preparation of an indicative pipeline of future funding opportunities for 2023.

The Trustees have considered the impact of global events on the funding environment, as noted in the risk assessment section of the Trustees' report, and have concluded that whilst there may be challenges maintaining and improving current funding levels, income is mainly secured for the 2022 financial year. In completing their assessment of going concern, the trustees have considered a period of not less than one year from approval of the financial statements. The charity is actively seeking to diversify income sources and build new relationships and income streams to mitigate any future loss of funding beyond the end of the current arrangements. It is acknowledged that there may be further implications for the charity's activities, beneficiaries, funders, suppliers and the wider economy over the coming year.

As part of this new approach, a strategy is being developed to cover the period 2023 to 2030. The aim of this is to set out the medium term delivery strategy and programs for which suitable funding and partner collaborations can be established. This will be underpinned by an initial 3 year funding strategy to provide the future stability, direction and realistic delivery timescales for the objectives of Child's i Foundation to be achieved.

Having considered a period of not less than one year from the approval of the financial statements, the trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

### **Critical accounting judgements and estimation uncertainty**

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

## Principal accounting policies Year to 31 December 2021

### Basis for consolidation

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

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

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

### Income

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

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

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

### Expenditure

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

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

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



## Principal accounting policies Year to 31 December 2021

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

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

### **Tangible fixed assets and depreciation**

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

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

### **Debtors**

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

### **Stock**

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

### **Cash at bank and in hand**

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

### **Liabilities and provisions**

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

### **Financial instruments**

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

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

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

## **Principal accounting policies Year to 31 December 2021**

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

### **Foreign exchange**

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

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

### **Unrestricted funds**

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

### **Restricted funds**

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

## Notes to the Financial Statements Year to 31 December 2021

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

#### Statement of financial activities:

	Unrestricted funds £	Restricted funds £	2021 Total funds £	Unrestricted funds £	Restricted funds £	2020 Total funds £
Income and restricted gifts	108,335	640,307	748,642	165,383	601,200	766,583
Expenditure	124,132	527,631	651,763	146,544	652,093	798,637
Net movement in funds	(15,797)	112,676	96,879	18,839	(50,893)	(32,054)

#### Balance sheet:

	2021 Total funds £	2020 Total funds £
Fixed assets	12,660	19,325
Current assets	142,587	48,313
Creditors: amounts falling due before one year	(15,733)	(22,681)
Creditors: amounts falling due after one year	(7,716)	(14,604)
	<u>131,798</u>	<u>30,353</u>
Unrestricted funds	54,531	67,652
Restricted funds	<u>77,267</u>	<u>(37,299)</u>
	<u>131,798</u>	<u>30,353</u>

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

### 2 a) Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Donations	185,382	11,853	197,235	215,837	3,302	228,109
Grants	—	704,282	704,282	—	903,724	903,724
Legacies	15,017	—	15,017	—	—	—
Revaluation (loss)/gain on consolidation	4,459	(247)	4,212	669	—	669
Gift aid reclaimed	23,333	—	23,333	14,156	—	14,156
Coronavirus job retention scheme	13,216	—	13,216	8,969	—	8,969
	<u>241,407</u>	<u>715,888</u>	<u>957,295</u>	<u>239,631</u>	<u>907,026</u>	<u>1,146,657</u>

### b) Interest and Investment Income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Bank interest	-	2	2	-	-	-

## Notes to the Financial Statements Year to 31 December 2021

### 3 Net movement in funds is stated after charging

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Auditor's remuneration:				
Group statutory auditors	9,600	10,206	9,600	10,206
Other auditors	2,113	3,115	—	—
Foreign exchange (loss) / gain	(841)	669	—	—
Depreciation on fixed assets	7,552	14,818	217	1,189

### 4 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Staff costs	35,006	19,553	54,559	34,732	19,270	54,002
Other direct costs	2,037	6,899	8,936	6,442	1,553	7,995
	<b>37,043</b>	<b>26,452</b>	<b>63,495</b>	<b>41,174</b>	<b>20,823</b>	<b>61,997</b>

### 5 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Direct costs	164,500	614,389	778,889	144,691	739,420	884,111
Support costs (see note 6)	56,251	22,098	78,349	79,768	19,385	99,153
	<b>220,751</b>	<b>636,487</b>	<b>857,238</b>	<b>224,459</b>	<b>758,805</b>	<b>983,264</b>

### 6 Support costs

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Legal and professional	6,087	2,790	8,877	13,868	1,708	15,576
Audit and accounting fees	11,713	53	11,766	13,321	—	13,321
Insurance costs	7,511	917	8,428	10,801	566	11,367
Other costs	3,294	614	3,908	3,449	233	3,682
Support staff costs	20,091	17,724	37,815	22,878	16,878	39,756
Depreciation	7,555	—	7,555	15,451	—	15,451
	<b>56,251</b>	<b>22,098</b>	<b>78,349</b>	<b>79,768</b>	<b>19,385</b>	<b>99,153</b>

## Notes to the Financial Statements Year to 31 December 2021

### 7 Staff costs

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Wages and salaries	468,021	531,146	192,092	196,351
Social security costs	44,207	50,706	16,474	17,226
Pension costs	5,991	6,253	5,991	6,253
	<b>518,219</b>	<b>588,105</b>	<b>214,557</b>	<b>219,830</b>

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

	Group		Charity	
	2021	2020	2021	2020
No of employees	<b>38</b>	<b>49</b>	<b>5</b>	<b>5</b>

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

The total employee benefits (including pension and employer's national insurance) paid to key management personnel in the group amounted to £66,153 (2020: £67,699). Except for the trustees (who are not remunerated), key management personnel are considered to be the CEO only.

#### Pension Scheme

The charity operates a defined contribution scheme. Contributions are charged in the statement of financial activities as they accrue. The charge for the year was £5,991 (2020: £6,253). There were 5 (2020: 5) scheme members at the balance sheet date. £908 (2020: £846) of contributions was owed to the scheme as of that date.

### 8 Trustees' remuneration

No trustees received any remuneration from the charity in relation to their services during the year (2020: £0). No trustees were reimbursed for expenses during the year (2020: £29) with respect to travel to a trustee meeting.

### 9 Taxation

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

# Notes to the Financial Statements Year to 31 December 2021

## 10 Tangible fixed assets

Group	Office equipment £	Motor vehicles £	Computer equipment £	2021 £
At 1 January 2021	24,947	21,538	9,670	56,155
FEX adjustment	25	(145)	28	(93)
At 31 December 2021	24,972	21,393	9,698	56,062
<b>Depreciation</b>				
At 1 January 2021	23,192	3,301	8,606	35,099
Charge for the year	1,354	5,180	1,021	7,555
FEX adjustment	426	251	71	748
At 31 December 2021	24,972	8,732	9,698	43,402
<b>Net book value</b>				
At 1 January 2021	1,755	18,237	1,064	21,056
At 31 December 2021	—	12,660	—	12,660

Charity	Computer equipment £
At 1 January 2021	3,568
Additions	—
At 31 December 2021	3,568
<b>Depreciation</b>	
At 1 January 2021	3,351
Charge for the year	217
At 31 December 2021	3,568
<b>Net book value</b>	
At 1 January 2021	217
At 31 December 2021	—

## 11 Stock

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Stock	4,602	4,426	—	—

## Notes to the Financial Statements Year to 31 December 2021

### 12 Debtors

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Grants receivable	115,922	61,042	115,922	61,042
Prepayments and accrued income	4,893	17,944	949	—
Other debtors	7,210	2,590	6,532	—
	<b>128,025</b>	<b>81,576</b>	<b>123,403</b>	<b>61,042</b>

### 13 Creditors: amounts falling due within one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Trade creditors	15,792	13,199	59	242
Other taxes and social security costs	6,542	6,404	6,542	6,404
Accruals	11,136	24,456	11,136	14,732
	<b>33,470</b>	<b>44,059</b>	<b>17,737</b>	<b>21,378</b>

### 14 Company Limited by Guarantee

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

### 15 Related party transactions

During the year, the charity received donations of £48,706 from 10 related parties. All related parties were either Trustees, staff or their family members. (2020: £41,247 from 11 related parties).

## Notes to the Financial Statements Year to 31 December 2021

### 16 Analysis of funds

Group	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
<b>Unrestricted funds</b>					
General funds	133,884	241,407	(257,794)	(3,004)	114,493
<b>Restricted funds</b>					
Medicor Foundation	75,257	79,146	(91,647)	—	62,756
UBS Optimus Foundation II	63,774	104,108	(141,379)	—	26,503
Olwyn Foundation	48,713	8,947	(44,588)	—	13,073
UBS Optimus Covid-19 Fund	28,295	(254)	(29,209)	933	(236)
The Co-Nordic Initiative	13,434	79,094	(72,897)	—	19,631
Souter Trust	4,897	(48)	(2,010)	—	2,839
The Big Give 2020 Campaign Fund	2,537	9,614	(12,149)	(2)	—
UBS Optimus Foundation I	2,445	(1,698)	(747)	—	—
Foreign, Commonwealth & Development Office	2,212	121,457	(125,651)	2,071	89
Grand Challenges Canada	—	108,917	(78,642)	—	30,275
UBS Strengthening for Scale	—	45,962	(13,573)	—	32,389
Oak Foundation	—	70,349	(22,755)	—	47,593
St James Place Foundation	—	46,589	(17,207)	—	29,382
Martin James Foundation	—	30,100	(4,664)	—	25,436
The Big Give 2021 Campaign Fund	—	8,378	(2)	2	8,380
Didymus	—	5,189	(5,189)	—	—
Other Small Funds	590	40	(630)	—	—
<b>Total restricted funds</b>	<b>242,154</b>	<b>715,890</b>	<b>(662,939)</b>	<b>3,004</b>	<b>298,109</b>
<b>Total funds</b>	<b>376,038</b>	<b>957,297</b>	<b>(920,733)</b>	<b>—</b>	<b>412,602</b>



## Notes to the Financial Statements Year to 31 December 2021

### 16 Analysis of funds (continued)

<i>Group</i>	<i>At 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>At 31 December 2020 £</i>
<b>Unrestricted funds</b>					
General funds	164,161	239,631	(265,633)	(4,275)	133,884
<b>Restricted funds</b>					
Medicor Foundation	64,044	80,000	(68,787)	—	75,257
UBS Optimus Foundation II	55,028	103,070	(94,324)	—	63,774
Souter Trust	7,538	5,000	(7,641)	—	4,897
FCDO	2,628	391,526	(391,942)	—	2,212
Nick Jenkins Foundation	2,500	—	(2,513)	13	—
St James Place Foundation	1,808	50,000	(51,808)	—	—
The Big Give 2019 Campaign Fund	900	2,063	(4,497)	1,534	—
UBS A Small World	(9,640)	8,465	—	1,175	—
Olwyn Foundation	(14,325)	120,000	(56,962)	—	48,713
The Co-Nordic Initiative	—	78,622	(65,187)	—	13,434
UBS Optimus Covid-19 Fund	—	49,827	(21,532)	—	28,295
The Rocket Foundation	—	14,994	(14,435)	30	590
UBS Optimus Foundation I	—	(1,277)	—	3,722	2,445
The Big Give 2020 Campaign Fund	—	2,537	—	—	2,537
Covid-19 Fundraising Appeal	—	2,250	—	(2,250)	—
Other Small Funds	—	(51)	—	51	—
<b>Total restricted funds</b>	<b>110,481</b>	<b>907,026</b>	<b>(779,628)</b>	<b>4,275</b>	<b>242,154</b>
<b>Total funds</b>	<b>274,642</b>	<b>1,146,657</b>	<b>(1,045,261)</b>	<b>—</b>	<b>376,038</b>

The specific purpose of the restricted funds are as follows:

**Medicor Foundation:** The Medicor Foundation made a 3 year grant in 2020 toward a project entitled "reducing institutional care", which seeks to demonstrate its child protection model in a rural district in Uganda, and sits within the charity's child protection activities.

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

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

**UBS Covid-19 Response:** In response to the Covid-19 pandemic, a further £50,000 grant was made, in relation to the UBS Optimus Foundation II project, to enable the charity to respond to the pandemic during 2021. The small deficit is a small overspend in Uganda and was written off in 2022.

**Co-Nordic Initiative:** The Co-Nordic Initiative is a grant made in January 2021 for 3 years, worth CHF 300,000. The grant funds our work in Kamengo, Mpigi District, to build a community based child protection system in the area.

16 Analysis of funds (continued)

**Souter Trust:** The Souter Trust made a donation of £5K in 2021 to contribute toward the cost of adoption services in Uganda.

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

**UBS Optimus Foundation I:** UBS made a grant toward the project entitled "Families, not Orphanages", which seeks to demonstrate its child protection model in an urban division and rural district in Uganda, and sits within the charity's child protection activities. Completed in 2021 and Phase II commenced.

**Foreign, Commonwealth & Development Office (Formerly Department for International Development (Via Hope & Homes for Children):** The Foreign, Commonwealth & Development Office is funding a project entitled "No Child Left Behind". The funding has been granted to HHC (Hopes & Homes for Children) who are in turn funding Child's i Foundation. The project ran from 1 May 2018 to 31 March 2021. The project aimed to transform children's lives by creating a pathway for family & community living for children in institutional care in Rwanda and Uganda; the grant funded activities in connection with delivering this project. A small underspent amount in Uganda was written off in 2022.

**Grand Challenges Canada:** GCC committed to an 18-month project commencing April 2021 as part of their Global Mental Health: Youth Wellbeing Champions programme. Specifically piloting mental health peer support for young people in Uganda.

**UBS Strengthening for Scale:** In connection with the existing grant from the UBS Optimus Foundation entitled "Families, not Orphanages Phase II" The UBS Strengthening for scale is for a 1-year period of support commencing November 2021.

**Oak Foundation:** A grant as part of a Covid Emergency Response Programme for Families in Uganda. The grant covers an 8-month period commencing August 2021.

**St James Place Foundation:** St James Place Foundation continued their support by pledging funds to contribute towards the Active Family and Community Support work in Uganda. This is for a 2-year period commencing June 2021.

**Martin James Foundation:** A joint working agreement with Martin James Foundation for a specific project: Demonstrating and strengthening community led alternatives to orphanages. Working in 3 areas of Uganda, this is to cover a 2-year period commencing November 2021.

**Didymus Foundation:** This grant from Didymus Foundation is to support the direct costs of Active Family Support in Uganda. To cover the 12-month period commencing March 2021.

**Notes to the Financial Statements Year to 31 December 2021**

**16 Analysis of funds (continued)**

Fund balances at 31 December 2021 are represented by:

	Unrestricted funds £	Restricted funds £	Total 2021 £
Fixed assets	—	12,660	12,660
Current assets	130,222	303,190	433,412
Current liabilities	(15,729)	(17,741)	(33,470)
<b>Total net assets</b>	<b>114,493</b>	<b>298,109</b>	<b>412,602</b>

Fund balances at 31 December 2020 are represented by:

	Unrestricted funds £	Restricted funds £	Total 2020 £
Fixed assets	217	20,839	21,056
Current assets	154,992	244,049	399,041
Current liabilities	(21,325)	(22,734)	(44,059)
<b>Total net assets</b>	<b>133,884</b>	<b>242,154</b>	<b>376,038</b>

**17 Operating lease commitments**

At 31 December 2021 the total of the Charity's future minimum lease payments falling within one year under non-cancellable operating leases for office space was £10,622 (2020: £6,472).