

REGISTERED COMPANY NUMBER: 05818928 (England and Wales)
REGISTERED CHARITY NUMBER: 1118528

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 December 2020
for
CHILD.ORG INTERNATIONAL LIMITED
(A COMPANY LIMITED BY GUARANTEE)

Richardson Swift Audit Ltd
Chartered Accountants
Statutory Auditor
11 Laura Place
Bath
United Kingdom
BA2 4BL

CHILD.ORG INTERNATIONAL LIMITED

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for the year ended 31 December 2020**

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CHILD.ORG INTERNATIONAL LIMITED

Report of the Trustees for the year ended 31 December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Child.org is an international development organisation. We work to improve the health of children who need it most. We work with children, babies, parents, caregivers and whole communities to discover, and design better ways to keep kids alive and healthy.

Our Purpose

To spark progress in global child health.

Our Mission

Child.org discover and design better ways to keep children alive and healthy.

Our Ambition

Child.org will be a respected and important source of insight, ideas and solutions to global child health problems. Our work will spark progress that improves the lives of millions of children.

CHILD.ORG INTERNATIONAL LIMITED

Report of the Trustees for the year ended 31 December 2020

FINANCIAL REVIEW

2020 was an unexpectedly challenging year for much of the world, affecting most countries and individuals on personal, professional and societal levels. As an organisation that raises much of its funds through public activities and international challenge events, Child.org was seriously impacted and had to make some hard decisions and key changes.

The most critical of these were:

" The closing of the charity's offices in both London and Nairobi, moving to a virtual and remote working model

" A reduction in staff numbers, having to lose a number of valuable team members

" Amongst these, CEO Thomas Muirhead stepping down with the role taken up by Martina Gant

" Moving remaining UK staff to the furlough scheme and reducing the number of working hours for everyone

" Applying for a UK government loan

As a result of all of these changes the organisation has become more stream-lined and efficient and allowed us to sustain our activities and remain confident of building out again in the future.

Regardless of the Impacts of Covid, 2020 still saw Child.org delivering a significant impact on the health of children through its programming activities. The most significant of these was the continuation and expansion of the pregnancy support groups in Meru, central Kenya. More than 2,000 women were engaged and supported by the end of 2020, putting us well on track for the target of 5,700 throughout the programme.

We also incorporated a new SMS based service, Mama Tips, to help support more women, in particular while Covid made real world groups difficult. The expansion of our baby box campaign has also been planned in 2020 for deployment in 2021.

The charity's discovery, design, and delivery of global child health solutions continued to be driven from our Nairobi subsidiary Child.org Kenya, but with the overall direction and leadership also now coming from Kenya where Martina Gant the new CEO is based. This helps us to put the emphasis on supporting global child health, working with local communities and organisations to ensure local receptivity and the most impact we can have on the ground.

2020 saw an emergency Covid fundraising campaign and also the start of our second Team Mum campaign, this time running a blind test to see if those offered a UK Aid Match donation would donate more. The results of this started to come in by the end of the year and were very positive, but these will be reported on in the 2021 accounts.

The 2020 Ride Africa challenges had to be postponed, but with most riders carrying their place over the funds they would be raising should still be coming in at a later stage.

Our investments in the Retold Productions enterprise were expected to turn a greater profit in 2020, but as their key activities centred on hospitality and entertainment experiences, the income generated from them was greatly reduced - despite one of the fastest pivots to virtual events in the industry.

Unfortunately the second enterprise, Cahoots, had to be abandoned in its second year as co-working spaces became unfeasible for most of the year.

CHILD.ORG INTERNATIONAL LIMITED

Report of the Trustees for the year ended 31 December 2020

PLANS FOR 2021 AND BEYOND

Our ambitions for the future remain to continue our benefit to the public by bringing an even greater positive impact to global child health. We will continue to do this by coming up with innovative solutions to problems that stand in the way of children leading healthy and fulfilled lives, then using data and evidence to discover the programmes and approaches that have the most impact on the lives of children. Our previous five year plan, which had to be put on hold as a result of Covid, will be updated in 2022 and agreed between the team and board and then initiated later in 2022.

Our biggest regular fund-raising event, Ride Africa, has been postponed again until 2022, but is still expected to have the majority of the riders that had booked, along with some new partners participating, and thereby bring in significant funds. We have also recruited a new fund-raising manager to investigate other income options as well as continue to grow the enterprise activities.

The reductions in overheads brought about in 2020 have continued into 2021 and will allow us to remain more efficient and put a greater percentage of funds directly through to programming.

Our intentions also remain to expand our board to a wider and more diverse group of trustees, though this activity was put on hold in 2020 while the restructure took place. Board recruitment will now be happening in 2021 and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 16 May 2006. On that date it took over the net assets and activities of the Child.org charity which had been established by the trustees on 1 October 2005.

The company is constituted under a Memorandum of Association dated 16 May 2006 and is a registered charity with the number: 1118528.

The principal purpose of the company is to spark progress in global child health. We discover and design better ways to keep children alive and healthy.

Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. A Chief Executive Officer is appointed by the Trustees to manage the day to day operations of the charity.

Every Trustee will take office for a three year term after which they will automatically be retired. In this clause a 'year' means the period between one AGM and the next.

A retiring Trustee shall be eligible for re-election for consecutive periods.

No person other than a Trustee retiring by rotation shall be appointed or re-appointed a Trustee at any general meeting unless:

- He or she is recommended by the Trustees; or
- Not less than 14 nor more than 35 clear days before the date appointed for the meeting notice executed by a member qualified to vote at the meeting has been given to the Charity of the intention to propose that person for appointment or re-appointment stating the particulars which would if he or she were so appointed or re-appointed be required to be included in the Charity's register of Trustees together with a notice executed by that person of his or her willingness to be appointed or re-appointed.

CHILD.ORG INTERNATIONAL LIMITED

Report of the Trustees for the year ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure and decision making

The charity must hold an AGM in every year which all members are entitled to attend, and no more than 15 months shall elapse between the date of one AGM and the next.

Any general meeting which is not an AGM is an EGM.

Except for the chairman of the meeting, who has a second or casting vote, every member present in person has one vote on each issue.

There is a quorum at a general meeting if the number of members present is at least 2 or one third of the members, whichever is the greater.

The day to day operation of the charity is responsibility of Martina Gant.

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposures to the major risks.

Policies adopted for the induction and training of new trustees

Upon appointment new Trustees are given a full briefing on the purpose of the charity, the aims and objectives including the activities and range of programmes undertaken by Child.org. A one to one briefing with the CEO is also undertaken in respect of the roles and responsibilities of a Trustee. The individual is asked to complete a declaration indicating that they are a fit and proper person and not disqualified from acting as a Charity Trustee.

Member's Liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05818928 (England and Wales)

Registered Charity number

1118528

Registered office

PO Box 272
Clevedon
BS21 9DQ

Trustees

Dr Daniel S Magnus
Dr Rebecca A Smith
Mr Benjamin C Mason (Chair)
Ms Eve Riddle

Auditors

Richardson Swift Audit Ltd
Chartered Accountants
Statutory Auditor
11 Laura Place
Bath
United Kingdom
BA2 4BL

CHILD.ORG INTERNATIONAL LIMITED

**Report of the Trustees
for the year ended 31 December 2020**

RESERVES STRATEGY

As an organisation we had an ambitious growth based reserves strategy. The COVID-19 pandemic prevented plans to invest income into existing reserves and see them grow in 2020. That said, the changes made to the expenditure of the organisation, particularly on overheads and staff, has meant that the reserves have remained unchanged throughout the pandemic, now representing a larger proportion of our overall expenditure.

Although 2021 income has also been affected by the continuing impacts of the pandemic, we have managed to contribute to the reserves and see them grow to provide greater security from unexpected risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Child.org International Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27/09/2021 and signed on its behalf by:


.....
B Mason - Trustee

Report of the Independent Auditors to the Trustees of Child.org International Limited

Opinion

We have audited the financial statements of Child.org International Limited (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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 charitable 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 Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

**Report of the Independent Auditors to the Trustees of
Child.org International Limited**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

Report of the Independent Auditors to the Trustees of Child.org International Limited

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity by discussion with key personnel and consideration of our experience of clients in similar sectors.

We determined that the most significant laws and regulations which have a direct impact on the form and content of the financial statements of the entity are the Companies Act and UK GAAP, specifically the Charities SORP.

We determined that the most significant operational laws and regulations for the entity are those governing the charitable sector.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above, with no issues arising.

We gained an understanding of the entity's policy and procedures by discussion with key personnel and substantive audit work.

We assessed the risk of material misstatement in respect of fraud through our planning processes, and no significant risks were identified.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
Child.org International Limited**

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Richardson Swift Audit

Richardson Swift Audit Ltd
Chartered Accountants
Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
11 Laura Place
Bath
United Kingdom
BA2 4BL

Date: 29/9/21

CHILD.ORG INTERNATIONAL LIMITED

Statement of Financial Activities
for the year ended 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	209,729	5,600	215,329	567,164
Charitable activities					
Trusts & Foundations	5	1,538	88,386	89,924	40,507
Other trading activities	3	177	-	177	5,615
Investment income	4	160	-	160	252
Other income		86,437	-	86,437	6,840
Total		<u>298,041</u>	<u>93,986</u>	<u>392,027</u>	<u>620,378</u>
EXPENDITURE ON					
Raising funds	6	138,621	96	138,717	267,241
Charitable activities					
Charitable activities	7	195,105	94,089	289,194	464,349
Other		936	-	936	209
Total		<u>334,662</u>	<u>94,185</u>	<u>428,847</u>	<u>731,799</u>
NET INCOME/(EXPENDITURE)		<u>(36,621)</u>	<u>(199)</u>	<u>(36,820)</u>	<u>(111,421)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		129,779	45,896	175,675	287,096
TOTAL FUNDS CARRIED FORWARD		<u>93,158</u>	<u>45,697</u>	<u>138,855</u>	<u>175,675</u>

The notes form part of these financial statements

CHILD.ORG INTERNATIONAL LIMITED

Balance Sheet
31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	14	182	-	182	307
Investments	15	1	-	1	2
		<u>183</u>	<u>-</u>	<u>183</u>	<u>309</u>
CURRENT ASSETS					
Debtors	16	76,867	-	76,867	71,144
Cash at bank and in hand		133,095	45,697	178,792	123,692
		<u>209,962</u>	<u>45,697</u>	<u>255,659</u>	<u>194,836</u>
CREDITORS					
Amounts falling due within one year	17	(72,820)	-	(72,820)	(19,470)
		<u>137,142</u>	<u>45,697</u>	<u>182,839</u>	<u>175,366</u>
NET CURRENT ASSETS					
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>137,325</u>	<u>45,697</u>	<u>183,022</u>	<u>175,675</u>
CREDITORS					
Amounts falling due after more than one year	18	(44,167)	-	(44,167)	-
		<u>93,158</u>	<u>45,697</u>	<u>138,855</u>	<u>175,675</u>
NET ASSETS					
FUNDS					
Unrestricted funds	20			93,158	129,779
Restricted funds				45,697	45,896
				<u>138,855</u>	<u>175,675</u>
TOTAL FUNDS					

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

CHILD.ORG INTERNATIONAL LIMITED

**Balance Sheet - continued
31 December 2020**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



.....
B Mason - Trustee

CHILD.ORG INTERNATIONAL LIMITED

**Cash Flow Statement
for the year ended 31 December 2020**

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	5,100	(130,336)
Net cash provided by/(used in) operating activities		<u>5,100</u>	<u>(130,336)</u>
Cash flows from financing activities			
New loans in year		50,000	-
Net cash provided by financing activities		<u>50,000</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		123,692	254,028
Cash and cash equivalents at the end of the reporting period		<u>178,792</u>	<u>123,692</u>

The notes form part of these financial statements

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Cash Flow Statement
for the year ended 31 December 2020

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(36,820)	(111,421)
Adjustments for:		
Depreciation charges	125	370
Increase in debtors	(5,723)	(13,248)
Increase/(decrease) in creditors	47,518	(6,037)
Net cash provided by/(used in) operations	<u>5,100</u>	<u>(130,336)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.20 £	Cash flow £	At 31.12.20 £
Net cash			
Cash at bank and in hand	123,692	55,100	178,792
	<u>123,692</u>	<u>55,100</u>	<u>178,792</u>
Debt			
Debts falling due within 1 year	-	(5,833)	(5,833)
Debts falling due after 1 year	-	(44,167)	(44,167)
	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>
Total	<u>123,692</u>	<u>5,100</u>	<u>128,792</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements for the year ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The trustees are satisfied that the going concern basis is appropriate for these financial statements on the basis of the points raised in the financial review in the Trustees Report.

Preparation of consolidated financial statements

The financial statements contain information about Child.org International Limited as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities

Charitable activities are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Tangible fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment 25% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2020

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 3. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2. DONATIONS AND LEGACIES

	Unrestricted Funds 31.12.20 £	Restricted Funds 31.12.20 £	Total Funds 31.12.20 £	Total Funds 31.12.19 £
General Fundraising	55,546	-	55,546	98,050
Partners	94,735	5,600	100,335	154,247
Donation from subsidiary	-	-	-	-
Charity Fast-Track	36,425	-	36,425	73,393
Harvest Festival	518	-	518	2,337
Charity Concierge	-	-	-	50,365
Sporting Events (Ride Africa)	13,302	-	13,302	74,577
Team Mum	9,203	-	9,203	114,195
	<u>209,729</u>	<u>5,600</u>	<u>215,329</u>	<u>567,164</u>

The restricted income is donations received specifically for the Meru Women's Garden Project and Baby Box Nairobi.

3. OTHER TRADING ACTIVITIES

	Unrestricted Funds 31.12.20 £	Restricted Funds 31.12.20 £	Total Funds 31.12.20 £	Total Funds 31.12.19 £
Other Trading	177	-	177	5,615
	<u>177</u>	<u>-</u>	<u>177</u>	<u>5,615</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2020

4. INVESTMENT INCOME

	2020	2019
	£	£
Interest received	160	252
	<u>160</u>	<u>252</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
Trusts & Foundations	89,924	40,507
	<u>89,924</u>	<u>40,507</u>

6. RAISING FUNDS

	Year Ended 2020	Year Ended 2019
	£	£
Running costs	129,996	190,978
General Fundraising	911	1,906
Partners	269	4,815
Harvest Festival	4	183
Charity Concierge	170	22,044
Sporting Events (Ride Africa)	588	29,275
Team Mum	2,411	13,037
Other Trading	1,668	4,748
Charity Fast-Track	900	255
	<u>136,917</u>	<u>267,241</u>

The restricted expenditure on raising funds is the administrative element of the Meru Women's Garden Project grant.

7. CHARITABLE ACTIVITIES COSTS

	Activities undertaken directly	Grant funding of activities	Support costs	Year Ended 31.12.20 Total	Year Ended 31.12.19 Total
	£	£	£	£	£
General programme work	52,679	161,533	43,804	258,016	329,363
Utopy	-	29,000	-	29,000	124,693
Meru Women's Garden Project	98	-	-	98	1,158
MCH Kenya (Baby Boxes)	2,080	-	-	2,080	281
Sierra Leone Programming	-	-	-	-	8,854
	<u>54,857</u>	<u>190,533</u>	<u>43,804</u>	<u>289,194</u>	<u>464,349</u>

CHILD.ORG INTERNATIONAL LIMITED

**Notes to the Financial Statements - continued
for the year ended 31 December 2020**

8. GRANTS PAYABLE

Charitable activities includes grants payable of £190,533.

9. SUPPORT COSTS

Support costs includes auditors remuneration of £5,200.

10. NET INCOME/(EXPENDITURE)

Net income is stated after depreciation of £125.

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

12. STAFF COSTS

The average number of persons employed by the company during the year was as follows:

Year End 31.12.20 Nos	Year End 31.12.19 Nos
8	10

No employee received remuneration amounting to more than £60,000 in either year.

13. OPERATING LEASES

At the year end, the total of future minimum lease payments under non-cancellable operating leases was £nil (2019: £159,000).

14. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2020 and 31 December 2020	10,483
DEPRECIATION	
At 1 January 2020	10,176
Charge for year	125
At 31 December 2020	10,301
NET BOOK VALUE	
At 31 December 2020	182
At 31 December 2019	307

CHILD.ORG INTERNATIONAL LIMITED

**Notes to the Financial Statements - continued
for the year ended 31 December 2020**

15. FIXED ASSET INVESTMENTS

	Shares in group undertaking £
MARKET VALUE	
At 1 January 2020	2
Disposals	<u>(1)</u>
At 31 December 2020	<u>1</u>
NET BOOK VALUE	
At 31 December 2020	<u>1</u>
At 31 December 2019	<u><u>2</u></u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Child.Org Trading Limited

Registered office: England & Wales

Nature of business: Trading operations to raise funds for Child.Org

	%
Class of share:	holding
Ordinary	100

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	1,000	4,312
Amounts owed by group undertakings	26,847	64,982
Other debtors	50	1,850
Prepayments	48,970	-
	<u>76,867</u>	<u>71,144</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Bank loans and overdrafts (see note 19)	5,833	-
Amounts owed to group undertakings	-	794
VAT	10,081	6,865
Other creditors	2,513	2,243
Accruals and deferred income	54,393	9,568
	<u>72,820</u>	<u>19,470</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2020

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020	2019
	£	£
Bank loans (see note 19)	44,167	-

19. LOANS

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due within one year on demand:		
Bank loans	5,833	-
Amounts falling due between two and five years:		
Bank loans - 2-5 years	44,167	-

The bank loan is guaranteed by the UK Government under the Coronavirus Bounce Back Loan Scheme.

20. MOVEMENT IN FUNDS

	At 1.1.20	Net movement	At
	£	in funds	31.12.20
	£	£	£
Unrestricted funds			
General fund	129,779	(36,621)	93,158
Restricted funds			
Soroptomists (Meru)	16,956	(391)	16,565
Adolescent Pregnancy Support Groups	15,000	(5,000)	10,000
Pregnant Women's Groups	5,408	(5,408)	-
Soroptomists (Team Mum)	8,532	600	9,132
Baby box Nairobi	-	5,000	5,000
Mama Tips	-	5,000	5,000
	45,896	(199)	45,697
TOTAL FUNDS	175,675	(36,820)	138,855

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2020

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	298,041	(334,662)	(36,621)
Restricted funds			
Soroptomists (Meru)	-	(391)	(391)
Adolescent Pregnancy Support Groups	-	(5,000)	(5,000)
Pregnant Women's Groups	78,386	(83,794)	(5,408)
Soroptomists (Team Mum)	600	-	600
Baby box Nairobi	5,000	-	5,000
Mama Tips	10,000	(5,000)	5,000
	<u>93,986</u>	<u>(94,185)</u>	<u>(199)</u>
TOTAL FUNDS	<u>392,027</u>	<u>(428,847)</u>	<u>(36,820)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	241,314	(111,535)	129,779
Restricted funds			
Soroptomists (Meru)	45,782	(28,826)	16,956
Adolescent Pregnancy Support Groups	-	15,000	15,000
Pregnant Women's Groups	-	5,408	5,408
Soroptomists (Team Mum)	-	8,532	8,532
	<u>45,782</u>	<u>114</u>	<u>45,896</u>
TOTAL FUNDS	<u>287,096</u>	<u>(111,421)</u>	<u>175,675</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2020

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	544,467	(656,002)	(111,535)
Restricted funds			
Soroptomists (Meru)	20,372	(49,198)	(28,826)
Adolescent Pregnancy Support Groups	15,000	-	15,000
Pregnant Women's Groups	32,007	(26,599)	5,408
Soroptomists (Team Mum)	8,532	-	8,532
	<u>75,911</u>	<u>(75,797)</u>	<u>114</u>
TOTAL FUNDS	<u>620,378</u>	<u>(731,799)</u>	<u>(111,421)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	241,314	(148,156)	93,158
Restricted funds			
Soroptomists (Meru)	45,782	(29,217)	16,565
Adolescent Pregnancy Support Groups	-	10,000	10,000
Soroptomists (Team Mum)	-	9,132	9,132
Baby box Nairobi	-	5,000	5,000
Mama Tips	-	5,000	5,000
	<u>45,782</u>	<u>(85)</u>	<u>45,697</u>
TOTAL FUNDS	<u>287,096</u>	<u>(148,241)</u>	<u>138,855</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2020

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	842,508	(990,664)	(148,156)
Restricted funds			
Soroptomists (Meru)	20,372	(49,589)	(29,217)
Adolescent Pregnancy Support Groups	15,000	(5,000)	10,000
Pregnant Women's Groups	110,393	(110,393)	-
Soroptomists (Team Mum)	9,132	-	9,132
Baby box Nairobi	5,000	-	5,000
Mama Tips	10,000	(5,000)	5,000
	<u>169,897</u>	<u>(169,982)</u>	<u>(85)</u>
TOTAL FUNDS	<u>1,012,405</u>	<u>(1,160,646)</u>	<u>(148,241)</u>

21. RELATED PARTY DISCLOSURES

Child.org Kenyan Limited is an organisation under common control by virtue of shared operations and management. In the year £161,533 of the expenditure on charitable activities was grants made to this organisation. Within debtors is £48,970 prepaid expenditure to this organisation.

Dr Rebecca A Smith is also a director of Dr Podcast Limited. During the year £11,200 was received from Dr Podcast Limited as part of a contractual agreement, and this income is included in Donations income. At the year end, there was no balance outstanding (2019: £Nil).

22. TAXATION

The company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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Signer

Email: ben@tseffect.com
IP Address: 82.197.136.118

Signature



Event	User	Time	IP Address
Upload document	clare@child.org	9/27/21 6:03:36 AM EDT	31.185.157.217
Send for signing	clare@child.org	9/27/21 6:03:46 AM EDT	31.185.157.217
Open document	ben@tseffect.com	9/27/21 9:49:32 AM EDT	82.197.136.118
Sign document	ben@tseffect.com	9/27/21 9:50:51 AM EDT	82.197.136.118
Close document	ben@tseffect.com	9/27/21 9:50:51 AM EDT	82.197.136.118

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Signer

Email: ben@tseffect.com
IP Address: 82.197.136.118

Signature



Event	User	Time	IP Address
Upload document	clare@child.org	9/27/21 11:54:27 AM EDT	31.185.157.217
Send for signing	clare@child.org	9/27/21 11:54:45 AM EDT	31.185.157.217
Open document	ben@tseffect.com	9/27/21 11:55:15 AM EDT	82.197.136.118
Sign document	ben@tseffect.com	9/27/21 11:55:56 AM EDT	82.197.136.118
Close document	ben@tseffect.com	9/27/21 11:55:56 AM EDT	82.197.136.118

