

A photograph of a woman with long braids, smiling warmly while holding a young child. The scene is set against a bright, golden sunset, creating a soft, warm glow. The woman is wearing a light-colored t-shirt with some text on it, and the child is wrapped in a patterned blanket. The overall mood is positive and caring.

CHILD
.ORG

2022

ANNUAL REPORT

and financial statements

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NOTE FROM OUR CHAIR OF TRUSTEES



2022 was an immensely successful year for Child.org as we completed our three year UK Aid funded Team Mum project to champion antenatal care in Meru, Kenya. Team Mum's Pregnant Women's Groups bring pregnant women together into groups to provide life-saving information on how women can keep themselves and their babies safe throughout pregnancy, and beyond.

Across the three years, 6,238 women attended our Team Mum Pregnant Women's Groups and we saw life-saving outcomes such as increased knowledge of danger signs during pregnancy, increased attendance of antenatal care sessions and more deliveries conducted by a skilled birth attendant (see [pages 8-9](#) for more details). For more information see our [2022 impact report](#).

Children born in sub-Saharan Africa are 15 times more likely to die in childhood than children in Europe and North America, and the earliest days of life are the most dangerous for children born in Kenya and all over Africa. Team Mum works to change this with our focus on technical expertise, powerful partnerships and years of experience in maternal, newborn and child health.

Pregnant Women's Groups have a strong evidence base behind them, and we know that timely and appropriate antenatal and postnatal care saves mums' and babies' lives. Over the last three years we have proven how strengthening community health structures increases knowledge and drives demand for antenatal care (ANC) and postnatal care (PNC). We have seen that by advocating for and working with local governments to improve access to quality of ANC and PNC, we can ensure more mums and babies stay safe, alive and healthy.

We could not be more grateful for all the support we received this year in the form of donations, fundraising, volunteering, partnerships and more. With this tremendous support Team Mum can continue to run in Meru, reaching more women and strengthening community health structures even further. We look forward to sharing with you more updates about the life-changing impact of your support.



Ben Mason
Chair of Trustees



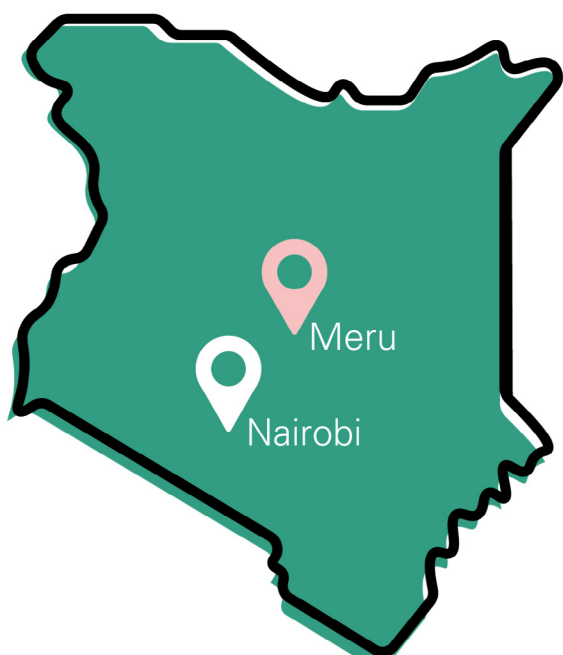
VISIONS & VALUES

No mother, or her baby, should die from preventable causes. At Child.org we champion community-based healthcare solutions to make pregnancies, births and the earliest days of life safer for mum and baby.

We work with pregnant women, new mums, communities and government to provide life-saving antenatal and postnatal health information, connect communities and services, and advocate for quality care so that mums and babies stay alive, safe and healthy.

The Big Picture

By advocating for safer pregnancies and births, we champion global sustainable development and health and gender equality. What we do today to promote maternal health directly supports the United Nations' Sustainable Development Goals (SDGs), in particular SDG 3 to ensure good health and well-being and SDG 5 to achieve gender equality for all.



Our Team

Our programming decisions are made and led by our team in Kenya. Our team is split between Nairobi and Meru, where Team Mum is delivered, and Bristol, where our fundraising and operations team are based. We work to champion a cross-cultural approach, with parity of employment benefits across both countries (benchmarked salaries, pensions, annual leave, international travel opportunities).

WE ARE...



PEOPLE CENTRED

First and foremost, we work with people. Pregnant women, new mums, community health promoters, government staff. We respect the autonomy, dignity, experience and expertise of all participants, which inform and shape how we work.



COLLABORATIVE

We listen. For successful, sustainable change we need to understand and be led by the communities and health authorities we work with. We need to fit with national reproductive health strategies, so that we can be better partners, collaborate effectively and see impactful change in maternal and neonatal health.



DATA DRIVEN

Everything we do is based on evidence. Whether it is designing neonatal health programmes or fundraising activities, we use facts to shape what we do.



AMBITIOUS

We are a small team with an outsized impact. Split between Nairobi, Meru and Bristol, and supported by a brilliant community of champions, fundraisers and partners, we believe we can catalyse improvements in maternal and child health outcomes in Kenya and beyond.



MATERNITY

Community Health Promoter, Asha

CHAMPIONING COMMUNITY HEALTH STRUCTURES

A case study

Doris is a Community Health Promoter (CHP) in Igembe East Ward, Kenya. She is passionate about supporting women from Meru through their pregnancy journey.

When Doris started working with Team Mum, she found that local pregnant women were experiencing many challenges, such as limited financial and emotional support from their male partners and a lack of awareness about how to look after themselves during pregnancy. Many women were not attending enough antenatal care clinics which put themselves and their babies at risk, as they would continue to drink alcohol or deliver their babies at home without a skilled birth attendant present. Doris and other CHPs were able to tackle some of these challenges by working with Team Mum's pregnancy support groups.

At first it was hard trying to mobilise pregnant women in this community. However, we had faith and approached each conversation with understanding, support and respect. This meant that the women we worked with respected us back and listened to what we had to say.

- Doris, Community Health Promoter in Meru, Kenya.



(Left to right) Doris, Meme (Community Health Promoter), Jacob (Project Officer at Child.org)



We had faith and approached each conversation with understanding, support and respect.



Doris remembers one particular success story about a pregnant woman who experienced vaginal bleeding. Her mother had told her that it was a normal part of pregnancy but the CHPs advised the woman to go to hospital and she told the doctor how she had learnt that vaginal bleeding was a danger sign. She went on to deliver a healthy baby. Doris is proud to be a CHP working with Team Mum to support women in her community.


“I would like to thank all Team Mum staff for supporting us here in Igembe Central. I learnt so much and I will continue helping others because I love this work. Whatever happens with Team Mum in the future, we will continue working with and supporting women in this way.”

OUR WORK IN 2022





TEAM MUM

In 2022, we completed a three-year UK Aid funded programme to increase antenatal knowledge and attendance in Igembe Central, Meru County through our Team Mum Pregnant Women's Groups.

 **6,238** pregnant women attended life-changing antenatal groups, which saw an increase in:

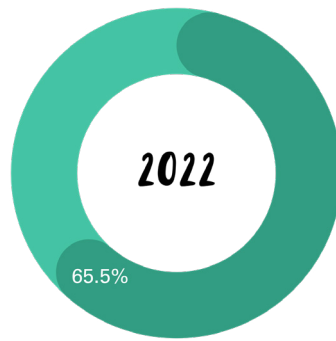
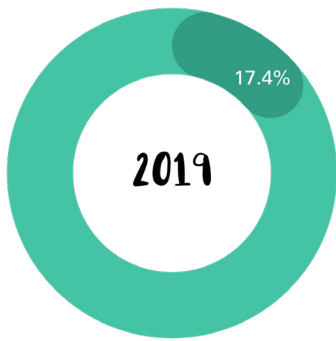
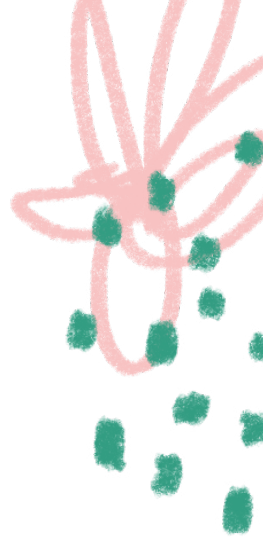
- awareness of key danger signs,
- deliveries conducted by skilled birth assistants,
- and number of women who attend all four of the WHO's recommended antenatal sessions.

 **2,816** male partners took part in sessions discussing the importance of supporting pregnant partners.

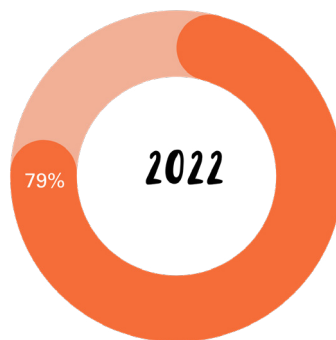
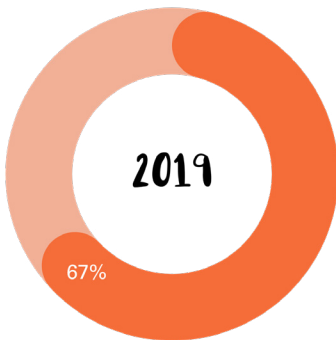
 **2,655** pregnant women referred to facilities for further care and seen by health workers.



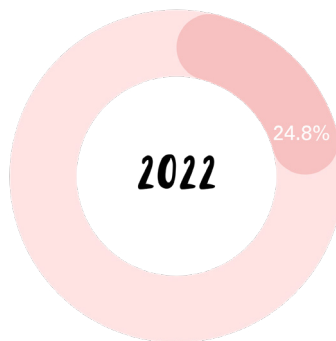
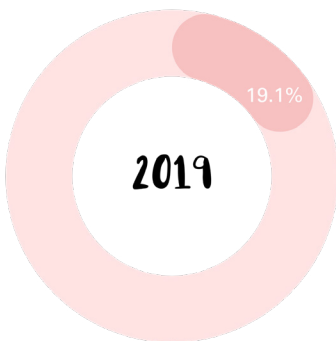
From 2019 – 2022, our work saw an increase in:



The number of women who could identify five out of seven of the danger signs during pregnancy (from 17.4% to 65.5% of women surveyed).



The number of deliveries conducted by skilled birth attendants (from 67% to 79% of women surveyed).



The number of women who attended all four antenatal sessions (from 19.1% to 24.8% of women surveyed).

FUNDRAISING

Charity Concierge

raised £74,000 with 133 volunteers across three festivals.

Ride Africa

100 riders raised £417,030, cycling a combined total of 50,000KM in Kenya.

Remarkable Tours

340 tours raising £7,459 for Child.org.



OTHER

- Brought the team together in Nairobi for a brilliant week of discovery, learning and strategy - it was the first time all the whole team has been together!
- Distributed 450 baby boxes and packs to pregnant women in Kwale County, providing life-saving tools and an incentive to attend postnatal care services.
- Worked with Wings of Hope Rescue Centre, Nairobi, to support vulnerable pregnant teenage girls by training the centre staff to deliver pregnancy support groups, and provided some baby boxes for new mothers.



Team strategy meet-up in Nairobi.

NOTE FROM OUR CEO

Our vision for next year

2022 was an incredible year for Child.org. Our income was back up to pre-pandemic levels, but our efficiency was significantly better than in previous years: we achieved much more, with much less. And yet, it was a year of smashing targets and planning for the future.

Quarter one saw the team coming together as a whole (from the UK and Kenya) to collectively share our experiences of our strengths and weaknesses. We assessed opportunities and agreed what we would like to see changing and evolving. We shared a collective vision for the future of Child.org.

In quarter two, we wrapped up our UK Aid funded Team Mum project in Meru County, Kenya. We reached more women than we intended, we improved the quality of maternal health services and saw fantastic changes in knowledge and behaviours. We scored an 'A' rating from the Foreign, Commonwealth & Development Office for our first-ever UK tax-payer funded project.

In quarter three, the team smashed our Charity Concierge services at UK festivals, exceeding all of our targets. We provided a number of services at three festivals, a five-star volunteer experience and raised a record amount of unrestricted funds.

And finally in quarter four we hosted our best ever (so far...) Ride Africa cycle route! 100 Riders cycled 500km across Kenya, through three national parks and finishing at the beautiful Kenyan coast. We partnered with the Kenyan Wildlife Service who trusted us to be the first ever cycling group to travel through these wild parks by bike. We raised over £417,000: more than our total income the previous year! This is a transformative amount for a small organisation like ours and that transformation is coming.

In 2023 we are using those funds to drastically expand our work in maternal and neonatal health: we're scaling our Team Mum pregnancy support groups from 6,000 women over three years, to 20,000 over two years. We're rolling out Team Mum across the whole of Meru county: from one sub county, to all 11 sub counties. In order to do this, we need to redesign the programme to work more closely with health management teams, preparing them to conduct pregnant women's groups themselves.

We're making improvements to the internal and external workings of the charity. We're investing in a new customer relationship management system that will transform the experience of donating to our work. We are investing in a new, simpler website. Both of these changes will lead to massive improvements in efficiency for our team.

The achievements we had in 2022 are allowing Child.org to start planning for the future - to help us to build a more solid foundation on which we can grow our work and our reach. We have big plans for the next few years and your support in 2022 has allowed us to invest in our future.

Thank you to our partners, supporters and friends for trusting us with your donations - the dedication and ambition of our team means we will always do our best to achieve the best possible impact. And that impact is growing, thanks to you.



Martina Gant
CEO

THANK YOU

Child.org is a small team supported by a brilliant community of funders, partners, champions and fundraisers. Thanks to you, we're making pregnancies and births safer.

FUNDERS, TRUSTS & FOUNDATIONS

UK Aid
The Souter Charitable Trust
The Fulmer Charitable Trust
The Mikado Trust

CORPORATE PARTNERS & SUPPORTERS

Festival Republic
FuelHQ
Dr Podcast
Goodlive
Glastonbury Festival
Seek Development
New Scientist
Fairweathers Solicitors LLP
Art4Change
Somerset Early Scans
ZX Lidars
Kenya Wildlife Service

COMMUNITY PARTNERS

The Association of Inner Wheel Clubs of Great Britain and Northern Ireland
Soroptimist International Great Britain

VOLUNTEERS & SUPPORTERS

133 Charity Concierge volunteers, volunteering 2793 hours
40 Ride Africa crew working across 2 ground-breaking cycle rides
3,486 incredible donors and fundraisers

Together, you helped us raise an incredible £555,998 in 2022, enabling us to make a step change in our work.



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 2022
for
CHILD.ORG INTERNATIONAL LIMITED
(A COMPANY LIMITED BY GUARANTEE)

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

CHILD.ORG INTERNATIONAL LIMITED

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for the year ended 31 December 2022**

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CHILD.ORG INTERNATIONAL LIMITED

Report of the Trustees for the year ended 31 December 2022

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 2022. 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

Children born in sub-Saharan Africa are 15 times more likely to die in childhood than children in Europe and North America and the earliest days of life are still the most dangerous for children born in Kenya and all over Africa.

This is the reason Child.org does the work we do. We work with pregnant women, new mums, communities and government to provide life-saving antenatal and postnatal health information, connect communities and services, and advocate for quality care so that mums and babies stay safe, alive and healthy.

CHILD.ORG INTERNATIONAL LIMITED

Report of the Trustees for the year ended 31 December 2022

FINANCIAL REVIEW

Financial review summary

EOY update: £555,998 total income, £373,319 expenditure with £390,794 held in reserves to carry forward.

After two difficult years of responding to COVID-19, and the losses and challenges posed to us as an organisation, 2022 presented an opportunity to rebuild and refine our direction, as well as finalising the delivery of one of the most significant programmes we have ever run.

Key Programming

After three years of execution our Pregnant Women's Groups project in Meru County came to an end. The programme supported more than 6,200 women and 2,800 men - many more than we originally aimed for, and saw improvements to life-saving behaviours - most crucially an increase in the number of women attending all four recommended antenatal clinics and in deliveries conducted by a skilled birth attendant.

Team Mum was granted an 'A Grade' from UK Aid, but more importantly Child.org and the County Health Management Team are building on the programme in 2023 to extend to more areas and reach even more people.

We also finished the delivery of our second Baby Box project, supporting 500 mothers in Kwale county with boxes, maternal healthcare sessions and potentially life-saving information. We saw positive outcomes from this project with an 11.5% increase in pregnant women attending the recommended 4 or more antenatal clinics, and a 57% increase in pregnant women seeking antenatal support earlier in their pregnancy within their first trimester.

Key Fundraising

After several delays we were delighted to be able to run the next iteration of our Ride Africa fundraising events. As a result in November, we had our biggest-ever fundraising month, raising over £400k through two Ride Africa events.

To deliver the new route, we partnered with Kenya Wildlife Service who allowed cyclists through some of their parks for the first time ever.

In the summer we delivered Charity Concierge at 3 major UK festivals, thanks to our partnership with Festival Republic, and raised a record amount - a relationship and opportunity which is set to continue in 2023.

After three years, a pandemic, staff changes and various other challenges, we completed our Pregnant Women's Groups (PWG) project in Meru, Kenya - and exceeded all of our targets; working with over 6,000 pregnant women and seeing life-saving results.

Team News

We started the year with a new team member in the UK - Hattie joined as our Communications and Fundraising Officer and made an immediate impact.

We continue to benefit from having team members based in both the UK and Kenya, but in March the whole team came together for the first time to agree the focus for the next few years. This was a chance to check in on our progress and overall direction in order to keep maximising the impact we can have on global child health.

This refined direction is already paying off, in particular through our partnerships with local health authorities that are helping us to advocate for and support improvements in the quality of care for mothers and families.

Overall, we are very pleased to have our fundraising back up to its full strength (indeed, its best ever) and to have a clear direction and intentions for the future of the charity.

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.

CHILD.ORG INTERNATIONAL LIMITED

Report of the Trustees for the year ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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)

CHILD.ORG INTERNATIONAL LIMITED

Report of the Trustees for the year ended 31 December 2022

Registered Charity number

1118528

Registered office

7 Unity Street
Bristol
BS1 5HH

Trustees

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

Auditors

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

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:

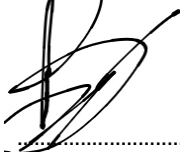
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

CHILD.ORG INTERNATIONAL LIMITED

**Report of the Trustees
for the year ended 31 December 2022**

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 27/09/2023 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 2022 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 2022 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.

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
BA2 4BL

Date: *28/9/23*.....

CHILD.ORG INTERNATIONAL LIMITED

Statement of Financial Activities
for the year ended 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	460,962	-	460,962	203,011
Charitable activities					
Trusts & Foundations	4	30,895	61,700	92,595	92,681
Investment income	3	157	-	157	7
Other income		2,284	-	2,284	20,671
Total		<u>494,298</u>	<u>61,700</u>	<u>555,998</u>	<u>316,370</u>
EXPENDITURE ON					
Raising funds	5	89,977	-	89,977	39,249
Charitable activities					
Charitable activities	6	209,629	71,377	281,006	207,092
Other		2,336	-	2,336	769
Total		<u>301,942</u>	<u>71,377</u>	<u>373,319</u>	<u>247,110</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	192,356 (3,472)	(9,677) 3,472	182,679 -	69,260 -
Net movement in funds		<u>188,884</u>	<u>(6,205)</u>	<u>182,679</u>	<u>69,260</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		175,997	32,118	208,115	138,855
TOTAL FUNDS CARRIED FORWARD		<u><u>364,881</u></u>	<u><u>25,913</u></u>	<u><u>390,794</u></u>	<u><u>208,115</u></u>



27/09/2023

The notes form part of these financial statements

CHILD.ORG INTERNATIONAL LIMITED

**Balance Sheet
31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	-	-	-	32
Investments	12	1	-	1	1
		<u>1</u>	<u>-</u>	<u>1</u>	<u>33</u>
CURRENT ASSETS					
Debtors	13	37,179	5,000	42,179	39,466
Cash at bank and in hand		416,799	20,913	437,712	244,412
		<u>453,978</u>	<u>25,913</u>	<u>479,891</u>	<u>283,878</u>
CREDITORS					
Amounts falling due within one year	14	(57,728)	-	(57,728)	(34,974)
		<u>396,250</u>	<u>25,913</u>	<u>422,163</u>	<u>248,904</u>
NET CURRENT ASSETS					
		<u>396,251</u>	<u>25,913</u>	<u>422,164</u>	<u>248,937</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>396,251</u>	<u>25,913</u>	<u>422,164</u>	<u>248,937</u>
CREDITORS					
Amounts falling due after more than one year	15	(31,370)	-	(31,370)	(40,822)
		<u>364,881</u>	<u>25,913</u>	<u>390,794</u>	<u>208,115</u>
NET ASSETS					
		<u>364,881</u>	<u>25,913</u>	<u>390,794</u>	<u>208,115</u>
FUNDS					
	17				
Unrestricted funds				364,881	175,997
Restricted funds				25,913	32,118
				<u>390,794</u>	<u>208,115</u>
TOTAL FUNDS					
				<u>390,794</u>	<u>208,115</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

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.

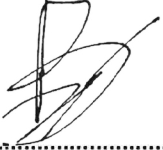
The notes form part of these financial statements

CHILD.ORG INTERNATIONAL LIMITED

Balance Sheet - continued
31 December 2022

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 27/09/2023 and were signed on its behalf by:



.....
B Mason - Trustee

CHILD.ORG INTERNATIONAL LIMITED

Cash Flow Statement
for the year ended 31 December 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	197,851	69,242
Net cash provided by operating activities		<u>197,851</u>	<u>69,242</u>
Cash flows from financing activities			
Loan repayments in year		(4,551)	(3,622)
Net cash used in financing activities		<u>(4,551)</u>	<u>(3,622)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		193,300	65,620
Cash and cash equivalents at the end of the reporting period		<u>244,412</u>	<u>178,792</u>
Cash and cash equivalents at the end of the reporting period		<u>437,712</u>	<u>244,412</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Cash Flow Statement
for the year ended 31 December 2022

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

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	182,679	69,260
Adjustments for:		
Depreciation charges	32	150
(Increase)/decrease in debtors	(1,856)	37,401
Increase/(decrease) in creditors	16,996	(37,569)
Net cash provided by operations	<u>197,851</u>	<u>69,242</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22	Cash flow	At 31.12.22
	£	£	£
Net cash			
Cash at bank and in hand	244,412	193,300	437,712
	<u>244,412</u>	<u>193,300</u>	<u>437,712</u>
Debt			
Debts falling due within 1 year	(5,556)	(4,901)	(10,457)
Debts falling due after 1 year	(40,822)	9,452	(31,370)
	<u>(46,378)</u>	<u>4,551</u>	<u>(41,827)</u>
Total	<u>198,034</u>	<u>197,851</u>	<u>395,885</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements for the year ended 31 December 2022

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.

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 2022

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 31.12.22 £	Restricted Funds 31.12.22 £	Total Funds 31.12.22 £	Total Funds 31.12.21 £
General Fundraising	69,191	-	69,191	62,604
Partners	12,087	-	12,087	41,830
Charity Concierge	65,165	-	65,165	32,047
Sporting Events (Ride Africa)	314,519	-	314,519	48,050
Team Mum	-	-	-	18,480
	<u>460,962</u>	<u>-</u>	<u>460,962</u>	<u>203,011</u>

3. INVESTMENT INCOME

	2022 £	2021 £
Interest received	<u>157</u>	<u>7</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2022

4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Trusts & Foundations	92,595	92,681
	<u>92,595</u>	<u>92,681</u>

5. RAISING FUNDS

	Year Ended 2022	Year Ended 2021
	£	£
Running costs	65,889	26,049
General Fundraising	195	287
Partners	53	-
Charity Concierge	23,755	7,913
Sporting Events (Ride Africa)	85	-
Team Mum	-	5,000
	<u>89,977</u>	<u>39,249</u>

6. CHARITABLE ACTIVITIES COSTS

	Activities undertaken directly	Grant funding of activities	Support costs	Year Ended 31.12.22 Total	Year Ended 31.12.21 Total
	£	£	£	£	£
General programme work	10,673	246,662	21,202	278,537	203,801
MCH Kenya (Baby Boxes)	2,469	-	-	2,469	3,291
	<u>13,142</u>	<u>246,662</u>	<u>21,202</u>	<u>281,006</u>	<u>207,092</u>

7. GRANTS PAYABLE

Charitable activities includes grants payable of £246,662 (2021: £156,870).

CHILD.ORG INTERNATIONAL LIMITED

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

8. NET INCOME/(EXPENDITURE)

Net income is stated after depreciation of £32 (2021: £150).

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

10. STAFF COSTS

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

	Year End 31.12.22 Nos	Year End 31.12.21 Nos
Average number of employees	4	4

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

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2022 and 31 December 2022	10,483
DEPRECIATION	
At 1 January 2022	10,451
Charge for year	32
At 31 December 2022	10,483
NET BOOK VALUE	
At 31 December 2022	-
At 31 December 2021	32

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2022

12. FIXED ASSET INVESTMENTS

	Shares in group undertaking £
MARKET VALUE	
At 1 January 2022 and 31 December 2022	1
NET BOOK VALUE	
At 31 December 2022	1
At 31 December 2021	1

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	-	836
Amounts owed by group undertakings	857	35,903
Other debtors	-	2,727
Prepayments and accrued income	41,322	-
	<u>42,179</u>	<u>39,466</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 16)	10,457	5,556
Amounts owed to group undertakings	39,048	-
Social security and other taxes	-	1,332
VAT	1,293	860
Other creditors	450	1,315
Accruals and deferred income	6,480	25,911
	<u>57,728</u>	<u>34,974</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements – continued
for the year ended 31 December 2022

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
	2022	2021
	£	£
Bank loans (see note 16)	<u>31,370</u>	<u>40,822</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>10,457</u>	<u>5,556</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>31,370</u>	<u>40,822</u>

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

17. MOVEMENT IN FUNDS

	At 1.1.22	Net movement	Transfers	At
	£	in funds	between	31.12.22
		£	funds	£
		£	£	
Unrestricted funds				
General fund	175,997	192,356	(3,472)	364,881
Restricted funds				
Soroptomists (Meru)	16,565	-	(16,565)	-
Adolescent Pregnancy Support Groups	2,966	(2,966)	-	-
Pregnant Women's Groups	121	(6,711)	6,590	-
Soroptomists (Team Mum)	9,132	-	13,447	22,579
Hovic	3,334	-	-	3,334
	<u>32,118</u>	<u>(9,677)</u>	<u>3,472</u>	<u>25,913</u>
TOTAL FUNDS	<u>208,115</u>	<u>182,679</u>	<u>-</u>	<u>390,794</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	494,298	(301,942)	192,356
Restricted funds			
Adolescent Pregnancy Support Groups	-	(2,966)	(2,966)
Pregnant Women's Groups	61,700	(68,411)	(6,711)
	<u>61,700</u>	<u>(71,377)</u>	<u>(9,677)</u>
TOTAL FUNDS	<u>555,998</u>	<u>(373,319)</u>	<u>182,679</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued
for the year ended 31 December 2022

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	93,158	82,839	175,997
Restricted funds			
Soroptomists (Meru)	16,565	-	16,565
Adolescent Pregnancy Support Groups	10,000	(7,034)	2,966
Pregnant Women's Groups	-	121	121
Soroptomists (Team Mum)	9,132	-	9,132
Baby box Nairobi	5,000	(5,000)	-
Mama Tips	5,000	(5,000)	-
Hovic	-	3,334	3,334
	<u>45,697</u>	<u>(13,579)</u>	<u>32,118</u>
TOTAL FUNDS	<u>138,855</u>	<u>69,260</u>	<u>208,115</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	224,589	(141,750)	82,839
Restricted funds			
Adolescent Pregnancy Support Groups	-	(7,034)	(7,034)
Pregnant Women's Groups	88,447	(88,326)	121
Baby box Nairobi	-	(5,000)	(5,000)
Mama Tips	-	(5,000)	(5,000)
Hovic	3,334	-	3,334
	<u>91,781</u>	<u>(105,360)</u>	<u>(13,579)</u>
TOTAL FUNDS	<u>316,370</u>	<u>(247,110)</u>	<u>69,260</u>

CHILD.ORG INTERNATIONAL LIMITED

Notes to the Financial Statements - continued for the year ended 31 December 2022

18. RELATED PARTY DISCLOSURES

Child.org Kenyan Limited is an organisation under common control by virtue of shared operations and management. In the year £300,103 (2021: £134,596) of the expenditure on charitable activities was grants made to this organisation.

Dr Rebecca A Smith is also a director of Dr Podcast Limited. During the year £9,100 (2021: £13,415) was received from Dr Podcast Limited as part of a contractual agreement, and this income is included in Donations income.

The subsidiary company, Child.org Trading Limited was owed a balance of £39,048 (2021: -£35,903) as at the year end. The loan is interest free and repayable on demand.

The subsidiary company, Child.org Kenya Ltd owed the organisation a balance of £857 (2021: £nil) as at the year end. The loan is interest free and repayable on demand.

19. 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.