



CHILD
.ORG

ANNUAL REPORT 2023

and financial statements
for year ended 31st
December 2023

Registered charity number 1118528
Registered company number 05818928

Rael, Team Mum participant

CONTENTS

Visions & values.....3

How we communicate..... 5

Our work in 2023..... 6

Note from CEO..... 9

Thanks.....10

Trustee report & accounts.....11



Doris and Meeme, Community Health Promoters

VISIONS & VALUES

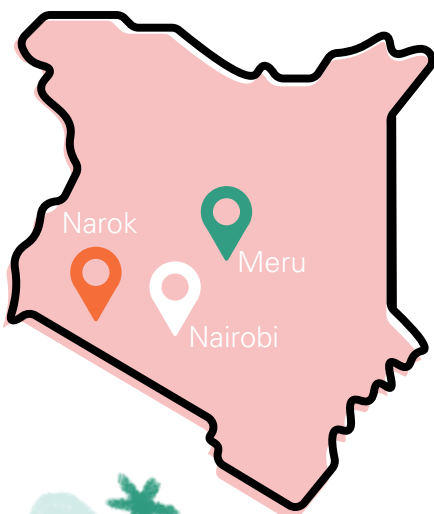
**No mother
or her baby**
should die from
preventable
causes

At Child.org

we champion community-
based healthcare solutions
to make pregnancies
and births safer.

The Big Picture

By advocating for safer pregnancies and births, we are contributing to 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, Meru and Narok, 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 within 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, Narok 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.



Child.org team (from left): Chege, Lucy N, Jess, Cherio, Marti, Ruth, Lucy J, Clare, Hattie

HOW WE COMMUNICATE

Ethical storytelling

How charities tell stories about their work is shifting. The sector is now buzzing with discussion around decolonising communications, informed consent, and participant-led content collection. In 2023, we put ourselves at the heart of that conversation.

After much online training, team discussion, and drafting and redrafting, we completed our first [Ethical Image Policy](#) (EIP).

Informed consent

Informed consent is the cornerstone to ethical communications - and it's much more than simply a signature on a form.

In 2023, we explored how we can have better conversations with the women that we work before we take their photo, or record their story. We want our respondents to know exactly what they are consenting to, and what it means to feature on our website or social media. This means setting aside time during content trips to have true, meaningful discussions with respondents, and allowing space to ask questions and voice concerns.

It also means getting the basics right: communicating in a language the respondent understands, and collecting verbal consent if literacy levels are low.

All this - and more - allows respondents the autonomy and power to make informed decisions. Our participants can be powerful spokespeople for their

communities, and if individuals choose to share their stories with Child.org, we must ensure to communicate those stories in a way in which the respondent is clear and happy about.

Designing Lela

This is only the beginning of our ethical storytelling journey. In 2023, we also worked with Naddya Adhiambo at Nalo studies to create three animated characters: Lela, Esther and Riziki.

These animated characters will allow us to voice real life experiences and difficult stories without compromising the safety and wellbeing of the women who share them. We will unveil our characters' narratives in 2024.

Next steps

Ethical storytelling is an ongoing process, and we are committed to reviewing and updating our policy each year according to new research and the latest ideas. Please [get in touch](#) with any comments.



Lucy Ndegwa, Programmes & Comms Officer

OUR WORK IN 2023

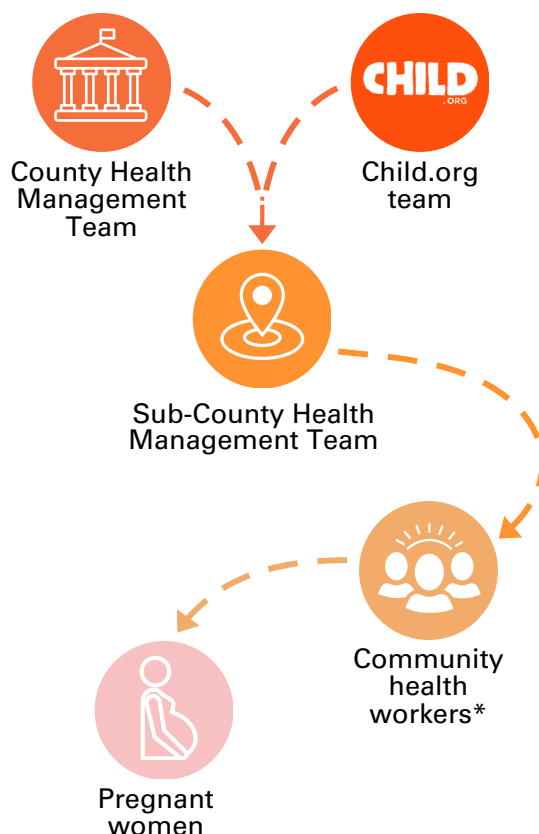
Team Mum Meru

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; over three years we reached 6,238 women and saw increases in key maternal and newborn health indicators such as awareness of danger signs, safe cord care and antenatal care attendance. In 2023, we began the monumental task of scaling Team Mum across the whole of Meru County, Kenya, aiming to reach 20,000 pregnant women over the next three years.

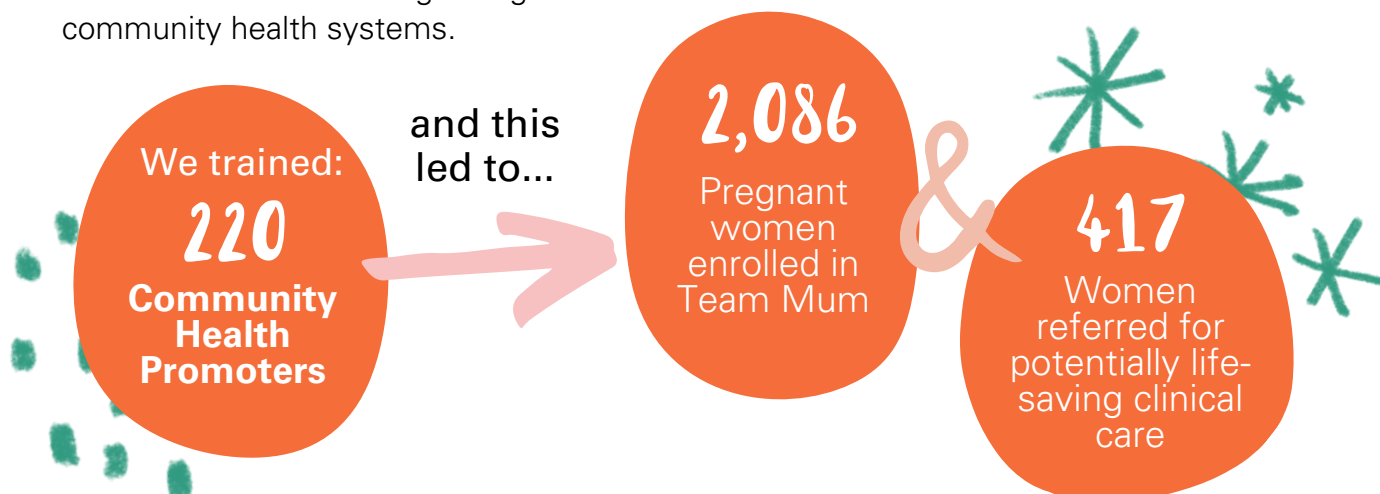
To achieve this level of impact, it was vital that we continued to collaborate with local government and health authorities, and further community buy-in. We shifted from working directly with Community Health Workers, to working more closely with Health Management Teams within the local Ministry of Health, with whom we set up our 'training of trainers' system (see diagram on the right).

The impact of this system has been pivotal in preparing for future Team Mum scale up across Kenya, and ultimately affecting sustainable and life-saving changes to local community health systems.

Training of Trainers



*Health workers in Kenya are called Community Health Assistants and Community Health Promoters.



Team Mum mobile clinics

In 2023 we also successfully fundraised for the refurbishment of a mobile antenatal clinic, supporting the Meru County Health team to run mobile outreaches in hard-to-reach areas. The mobile clinic will provide comprehensive antenatal care, including free ultrasound scans and bloodwork. These outreaches are planned for early 2024.



Team Mum Narok

At the end of last year, we raised £76,610 through our Big Give Campaign to launch Team Mum for Teens in Narok. Team Mum for Teens is a collaboration between Child.org and Narok's Ministry of Health, and it aims to improve safety in teen pregnancy and the quality of specialised healthcare adolescents girls and their newborns receive.

Through Team Mum for Teens we will:

- Encourage pregnant adolescents to make use of the maternal and child health services in Narok, such as antenatal care (ANC) clinics
- Make critical maternal and child health information accessible and comprehensible for teens.
- Encourage peer support amongst teens (who may not have a network of support).
- Advocate for the introduction of adolescent-friendly services in hospitals.
- Hold various sensitization sessions with parents and/or guardians of adolescent girls to encourage family support for pregnant teens.
- Work with development partners and government departments, such as the Ministry of Education, that support teen mums to return to school after giving birth.

Team Mum Narok will work with 2,000 pregnant adolescent girls in Narok over the next two years.



Team Mum participant

Photo: Jeff Mbugua/Arata Media Solutions

Fundraising achievements

We hosted our first Shindig since 2020! Our annual Shindig is a chance for Child.org to showcase what we have been working on and unveil exciting new plans, projects and events. It is also a fantastic opportunity to catch up or get to know our brilliant supporters. The Shindig 2023 was extra exciting as it was our first one since the pandemic, and the night saw several highlights including revealing our 2024 Ride Africa route!

Charity Concierge continued to deliver exceptional and accessible festival volunteering and fundraising with £89,813 raised across 4 festivals and a brilliant 140 volunteers.

Ride Africa battled El Niño rains to cycle from Amboseli to Mombasa and raising an amazing £68,720.

Child.org applied - and qualified - for our first ever [Big Give Christmas Campaign](#) in 2023. Thanks to our Champion the Coles-Medlock Foundation and our Pledger Festival Republic, we were eligible to have every donation doubled up until £40,000. We raised a whopping £76,610 - exceeding our target by 92% and enabling us to launch Team Mum in a brand new county!



Ride Africa 2023

NOTE FROM OUR CEO

2023 was a pivotal year for Child.org. It was a year of looking inwardly, making improvements to our processes, reviewing projects and building the team, all with a view to strengthening our internal systems. It may sound a bit dry... but it was critical! It was all with a view to getting ourselves ready for ambitious growth, which is our focus for 2024.

We started the year by investing funds from our 2022 Ride Africa event into the redesign and scale up of our Pregnant Women's Groups project (Team Mum). The UK Aid-funded Team Mum project received impressive results in one sub-county of Meru, Kenya between 2019 and 2022 (you can [read our report here](#)), and we believe Team Mum can have a positive impact on maternal and perinatal health outcomes across the whole of Kenya (and beyond). First, we needed to make the project feasible to work at scale and transferable to other contexts.

That's why, in 2023, the Programming team worked tirelessly to roll Team Mum out from one sub-county, to all 11 sub-counties in Meru. They trained county and sub-county health teams, giving these government health teams the tools and information needed to train community health workers to run their own groups. Read more about this on pages four and five.

2023 was a big year for events: we hosted our first Shindig since the pandemic, which was a lot of fun and gave the team an opportunity to share more of our work and build connections in Bristol. Charity Concierge grew, with record-breaking fundraising and we expanded to Wilderness festival for the first time. This year's Ride Africa was the most difficult yet, with El Niño making it the wettest ever but the Riders and crew did an incredible job in very difficult circumstances, making us all very proud in the process.

Towards the end of the year we led our very first Big Give campaign, thanks to our pledge funders at Festival Republic. We were also

matched with a new trust, the Coles-Medlock Foundation, and together they enabled us to run a matched-funding opportunity to our supporters. This meant we could launch Team Mum in a new county: in 2024, we're launching Team Mum for Teens in Narok County. We saw new additions to the team this year: Jess joined us as Events Officer in the UK and Ruth joined the Kenyan team as our new Research and Advocacy Officer. Both have settled in beautifully with the team and made a brilliant impact through their work.

Other enormous wins were our new website and a new database, allowing us to communicate better with all of our supporters and collaborators. We've made improvements to our staff benefits packages, ensuring that we have equitable benefits no matter where our team is based, or where they're from.

So much behind-the-scenes development happened in 2023. It may not all sound as exciting as other wins but I cannot over-emphasise the importance and significance of the changes we have made. We have enormous plans for 2024 and beyond, none of which would have been possible without the investments we made in our own systems strengthening. Big things are coming for Child.org, and 2023 was a critical year in making it all possible.

Thank you
Martina Gant, CEO

Marti



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

Coles Medlock Foundation
Ashworth Charitable Trust
Oakdale Charitable Trust
Peter Stebbings Memorial
Charity
The Fulmer Charitable Trust
The Mikado Trust

Corporate Partners & Supporters

Festival Republic
ZX Lidars
FuelHQ
Fred Olsen Social
Engagement
IPP Group Limited
Fairweathers Solicitors LLP
Microsoft
Liana Collection
Artmania
Dr Podcast
New Scientist
Somerset Early Scans

Community Partners

The Inner Wheel of Clevedon

Volunteers & supporters

140 Charity Concierge volunteers volunteering 3,360 hours across 4 festivals
51 Ride Africa crew and riders cycling a combined 13,600 KM through El
Nino-affected Southern Kenya
1,084 individual donors and fundraisers



Ride Africa 2023

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2023
for
Child.org International Limited

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Contents of the Financial Statements
for the Year Ended 31 December 2023

	Page
Report of the Trustees	13 to 16
Report of the Independent Auditors	17 to 20
Statement of Financial Activities	21
Balance Sheet	22
Cash Flow Statement	23
Notes to the Cash Flow Statement	24
Notes to the Financial Statements	25 to 32
Detailed Statement of Financial Activities	33

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 2023. 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.

STRATEGIC REPORT

Achievement and performance

Key Programming

While 2023 didn't have the headline news of some years and our income levels were down on 2022 (partially due to a smaller Ride fundraising event), it was nonetheless a pivotal year for Child.org.

Firstly, and crucially, there was significant introspection, process improvements, project reviews and team building efforts, all aimed at cementing our strategy and fortifying our systems ready for ambitious growth in the upcoming years.

On the programming side we began the monumental task of scaling up Team Mum - our Pregnant Women's Groups initiative - from one sub-county to all eleven across Meru County. Our team worked tirelessly training county and sub-county health teams to equip community health workers with the tools and information needed to run their own groups. This extended project is expected to reach 20,000 women over the coming years.

We also began a Team Mum programme in an entirely new County - Narok, where the number of adolescent pregnancies are double the national average at 28%. Team Mum Narok is therefore specifically focused on teens. The adapted programme there is designed to address the pressing issue of teen pregnancy and improving access to specialised healthcare for adolescent girls and their newborns.

Key fundraising

The overall aim is to make Team Mum feasible for large-scale implementation and transferable to other contexts: the impact of this initiative has already been immense, laying the groundwork for sustainable and life-saving changes to local community health systems.

2023 was also a year of noteworthy events and fundraising achievements. We celebrated our first Shindig since the pandemic, providing an opportunity for our team to share our work and build new and deeper connections with supporters and stakeholders.

Our Charity Concierge program experienced record-breaking fundraising results, expanding our presence to Wilderness festival for the first time and raising a record £90,000.

Despite November 2023's Ride Africa facing the most challenging weather conditions we have ever had, the riders and crew demonstrated incredible resilience and commitment. They raised £68,720 in the process.

Towards the end of the year we led our inaugural Big Give campaign, exceeding our fundraising target by over 90% with the support of our pledge funders at Festival Republic and the Coles-Medlock Foundation. It was this remarkable achievement and the resulting funds that enabled us to launch the new Team Mum programme in Narok.

Investment performance

Significant investments were made in improving our communication platforms, including the launch of a new website and database, enhancing our ability to engage with supporters and collaborators effectively. We also made strides in ensuring equitable staff benefits packages and reflecting our commitment to diversity and inclusion within our organisation.

Team news

We were excited to welcome new additions to our team in 2023, including Jess as Events Officer in the UK and Ruth as our new Research and Advocacy Officer in Kenya. Their contributions have already been invaluable in furthering our organisational goals and impact and they have both fitted in extremely well with the existing team.

STRATEGIC REPORT

Achievement and performance

We now have a clearer vision of how to help transform maternal and newborn health outcomes in Kenya and beyond. The foundational changes made in 2023 have positioned us to deliver against it over the coming years, as we seek to change the landscape of maternal and newborn health in Kenya and beyond.

With gratitude to all of our fantastic team, supporters, partners and stakeholders in helping to deliver against this mission.

Child.org Board of Trustees

Financial review

Financial position

EOY update: £264,336 total income, £432,660 expenditure with £222,470 held in reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

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

The company is constituted under a Memorandum of Association dated 16th 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 ways to keep children alive and healthy.

Recruitment and appointment of new 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 the 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 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 include 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

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 to the next.

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

Except for the chairman of the meeting. who has a second casting vote. Every member present in person has one 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 greater.

The day to day operation of the charity is in the 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

7 Unity Street
Unity Street
Bristol
BS1 5HH

Trustees

Dr D S Magnus
B C Mason
T Muirhead
Ms E Riddle
Dr R A Smith

Auditors

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

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).

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.

Report of the Trustees
for the Year Ended 31 December 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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.

AUDITORS

The auditors, Dunkley's, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on
05/07/2024 and signed on the board's behalf by:



.....
B C Mason - Trustee

**Report of the Independent Auditors to the Members 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 2023 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).

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 2023 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; 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

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

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 Members of
Child.org International Limited**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- The nature of the charitable sector, control environment and performance including the design of the organisation's remuneration policies;
- Any matters we identified, having obtained and reviewed the organisation's documentation of their policies and procedures relating to:
 - o Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - o The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
 - o The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas of management override of controls, going concern, income recognition, and the appropriateness of expenditure. We also obtained an understanding of the legal and regulatory framework that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements.

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- Enquiring of management, concerning actual and potential litigation and claims;
- Substantive testing to vouch source records to the financial statements;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Enquiring of management the internal controls in, evaluating each control for weakness and vouching to evidence of the control taking place;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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 Members of
Child.org International Limited**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Matthew Dobbins FCA (Senior Statutory Auditor)
for and on behalf of Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Date:

Child.org International Limited

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	181,594	62,694	244,288	460,963
Charitable activities					
Charitable activities	5	(2,800)	20,000	17,200	92,595
Other trading activities	3	500	-	500	-
Investment income	4	876	-	876	157
Other income		1,472	-	1,472	2,284
Total		<u>181,642</u>	<u>82,694</u>	<u>264,336</u>	<u>555,999</u>
EXPENDITURE ON					
Raising funds	6	173,497	22,949	196,446	89,977
Charitable activities					
Charitable activities	7	234,773	-	234,773	281,006
Other		1,441	-	1,441	2,337
Total		<u>409,711</u>	<u>22,949</u>	<u>432,660</u>	<u>373,320</u>
NET INCOME/(EXPENDITURE)		(228,069)	59,745	(168,324)	182,679
RECONCILIATION OF FUNDS					
Total funds brought forward		364,881	25,913	390,794	208,115
TOTAL FUNDS CARRIED FORWARD		<u>136,812</u>	<u>85,658</u>	<u>222,470</u>	<u>390,794</u>

Child.org International Limited

Balance Sheet

31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Investments	14	1	-	1	1
CURRENT ASSETS					
Debtors	15	36,099	21,500	57,599	41,322
Cash in hand		167,610	64,158	231,768	437,711
		<u>203,709</u>	<u>85,658</u>	<u>289,367</u>	<u>479,033</u>
CREDITORS					
Amounts falling due within one year	16	(35,535)	-	(35,535)	(51,759)
		<u>168,174</u>	<u>85,658</u>	<u>253,832</u>	<u>427,274</u>
NET CURRENT ASSETS					
		<u>168,175</u>	<u>85,658</u>	<u>253,833</u>	<u>427,275</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>168,175</u>	<u>85,658</u>	<u>253,833</u>	<u>427,275</u>
CREDITORS					
Amounts falling due after more than one year	17	(31,363)	-	(31,363)	(36,481)
		<u>136,812</u>	<u>85,658</u>	<u>222,470</u>	<u>390,794</u>
NET ASSETS					
		<u>136,812</u>	<u>85,658</u>	<u>222,470</u>	<u>390,794</u>
FUNDS					
Unrestricted funds	20			136,812	364,881
Restricted funds				85,658	25,913
				<u>222,470</u>	<u>390,794</u>
TOTAL FUNDS					
				<u>222,470</u>	<u>390,794</u>

05/07/2024

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



.....
B C Mason - Trustee

Child.org International Limited

Cash Flow Statement
for the Year Ended 31 December 2023

	Notes	31.12.23 £	31.12.22 £
Cash flows from operating activities			
Cash generated from operations	1	(199,733)	197,851
Net cash (used in)/provided by operating activities		<u>(199,733)</u>	<u>197,851</u>
Cash flows from financing activities			
Loan repayments in year		<u>(6,210)</u>	<u>(4,552)</u>
Net cash used in financing activities		<u>(6,210)</u>	<u>(4,552)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		437,711	244,412
Cash and cash equivalents at the end of the reporting period		<u>231,768</u>	<u>437,711</u>

The notes form part of these financial statements

**Notes to the Cash Flow Statement
for the Year Ended 31 December 2023**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
		31.12.23	31.12.22
		£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)		(168,324)	182,679
Adjustments for:			
Depreciation charges		-	32
Increase in debtors		(16,277)	(1,856)
(Decrease)/increase in creditors		(15,132)	16,996
		<u>(199,733)</u>	<u>197,851</u>
Net cash (used in)/provided by operations		<u>(199,733)</u>	<u>197,851</u>
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
Net cash			
Cash at bank and in hand	437,711	(205,943)	231,768
	<u>437,711</u>	<u>(205,943)</u>	<u>231,768</u>
Debt			
Debts falling due within 1 year	(5,346)	-	(5,346)
Debts falling due after 1 year	(36,481)	5,118	(31,363)
	<u>(41,827)</u>	<u>5,118</u>	<u>(36,709)</u>
Total	<u>395,884</u>	<u>(200,825)</u>	<u>195,059</u>

**Notes to the Financial Statements
for the Year Ended 31 December 2023**

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.

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

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

Charitable activities

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

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.

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.

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.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Donations	241,751	424,481
Gift aid	2,537	36,482
	<u>244,288</u>	<u>460,963</u>

3. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Fundraising events	500	-
	<u>500</u>	<u>-</u>

4. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Interest receivable	876	157
	<u>876</u>	<u>157</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.12.23	31.12.22
	£	£
Funding	17,200	92,595
Activity Charitable activities	<u>17,200</u>	<u>92,595</u>

6. RAISING FUNDS

	Year Ended 2023	Year Ended 2022
	£	£
Running costs	173,917	65,889
General fundraising	40	195
Partners	250	53
Charity concierge	22,239	23,755
Sporting events (Ride Africa)	-	85
	<u>196,446</u>	<u>89,977</u>

7. CHARITABLE ACTIVITIES COSTS

	Activities undertaken directly	Grant funding of activities	Support costs	Year Ended 31.12.23total	Year Ended 31.12.22total
	£	£	£	£	£
General programme work	41,713	193,060	-	234,773	278,537
MCH Kenya (Babyboxes)	-	-	-	-	2,469
Total	<u>41,713</u>	<u>193,060</u>	<u>-</u>	<u>234,773</u>	<u>281,006</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

8. GRANTS PAYABLE

Charitable activities includes grants payable of £193,060 (2022; £278,537).

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	-	34
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

11. STAFF COSTS

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

	31.12.23	31.12.22
Average number of employees	4	4
	<u> </u>	<u> </u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	460,963	-	460,963
Charitable activities			
Charitable activities	30,895	61,700	92,595
Investment income	157	-	157
Other income	2,284	-	2,284
Total	<u>494,299</u>	<u>61,700</u>	<u>555,999</u>
EXPENDITURE ON			
Raising funds	89,977	-	89,977
Charitable activities			
Charitable activities	209,629	71,377	281,006
Other	2,337	-	2,337
Total	<u>301,943</u>	<u>71,377</u>	<u>373,320</u>
NET INCOME/(EXPENDITURE)	192,356	(9,677)	182,679
RECONCILIATION OF FUNDS			
Total funds brought forward	172,525	35,590	208,115

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted fund £	Restricted funds £	Total funds £
364,881	25,913	390,794

TOTAL FUNDS CARRIED FORWARD

13. TANGIBLE FIXED ASSETS

Computer
equipment
£

COST

At 1 January 2023 and 31 December 2023

10,485

DEPRECIATION

At 1 January 2023 and 31 December 2023

10,485

NET BOOK VALUE

At 31 December 2023

-

At 31 December 2022

-

14. FIXED ASSET INVESTMENTS

Shares in
group
undertakings
£

MARKET VALUE

At 1 January 2023 and 31 December 2023

1

NET BOOK VALUE

At 31 December 2023

1

At 31 December 2022

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:	%
Ordinary	Holding 100

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade debtors	356	-
Amounts owed by group undertakings	857	-
Prepayments and accrued income	56,386	41,322
	<u>57,599</u>	<u>41,322</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Bank loans and overdrafts (see note 18)	5,346	5,346
Amounts owed to group undertakings	21,247	38,191
VAT	-	1,292
Other creditors	1,109	450
Accrued expenses	7,833	6,480
	<u>35,535</u>	<u>51,759</u>

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

	31.12.23	31.12.22
	£	£
Bank loans (see note 18)	31,363	36,481

18. LOANS

An analysis of the maturity of loans is given below:

	31.12.23	31.12.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>5,346</u>	<u>5,346</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>5,346</u>	<u>5,346</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>17,300</u>	<u>17,300</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	8,717	13,835

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.23	31.12.22
	£	£
Within one year	9,360	9,360
Between one and five years	2,340	2,340
	<u>11,700</u>	<u>11,700</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

20. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	364,881	(228,069)	136,812
Restricted funds			
Soroptomists (Team Mum)	22,579	(15,839)	6,740
Hovic	3,334	(370)	2,964
Team Mum Narok	-	40,821	40,821
Ride Africa Team Mum Narok	-	35,133	35,133
	<u>25,913</u>	<u>59,745</u>	<u>85,658</u>
TOTAL FUNDS	<u>390,794</u>	<u>(168,324)</u>	<u>222,470</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	181,642	(409,711)	(228,069)
Restricted funds			
Soroptomists (Team Mum)	6,740	(22,579)	(15,839)
Hovic	-	(370)	(370)
Team Mum Narok	40,821	-	40,821
Ride Africa Team Mum Narok	35,133	-	35,133
	<u>82,694</u>	<u>(22,949)</u>	<u>59,745</u>
TOTAL FUNDS	<u>264,336</u>	<u>(432,660)</u>	<u>(168,324)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	172,525	192,356	364,881
Restricted funds			
Adolescent Pregnancy Support Groups	2,966	(2,966)	-
Pregnant Women's Groups	6,711	(6,711)	-
Soroptomists (Team Mum)	22,579	-	22,579
Hovic	3,334	-	3,334
	<u>35,590</u>	<u>(9,677)</u>	<u>25,913</u>
TOTAL FUNDS	<u>208,115</u>	<u>182,679</u>	<u>390,794</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

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	494,299	(301,943)	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>555,999</u>	<u>(373,320)</u>	<u>182,679</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	172,525	(35,713)	136,812
Restricted funds			
Adolescent Pregnancy Support Groups	2,966	(2,966)	-
Pregnant Women's Groups	6,711	(6,711)	-
Soroptomists (Team Mum)	22,579	(15,839)	6,740
Hovic	3,334	(370)	2,964
Team Mum Narok	-	40,821	40,821
Ride Africa Team Mum Narok	-	35,133	35,133
	<u>35,590</u>	<u>50,068</u>	<u>85,658</u>
TOTAL FUNDS	<u>208,115</u>	<u>14,355</u>	<u>222,470</u>

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	675,941	(711,654)	(35,713)
Restricted funds			
Adolescent Pregnancy Support Groups	-	(2,966)	(2,966)
Pregnant Women's Groups	61,700	(68,411)	(6,711)
Soroptomists (Team Mum)	6,740	(22,579)	(15,839)
Hovic	-	(370)	(370)
Team Mum Narok	40,821	-	40,821
Ride Africa Team Mum Narok	35,133	-	35,133
	<u>144,394</u>	<u>(94,326)</u>	<u>50,068</u>
TOTAL FUNDS	<u>820,335</u>	<u>(805,980)</u>	<u>14,355</u>

21. RELATED PARTY DISCLOSURES

Child.org Kenya Limited is an organisation under common control by virtue of shared operations and management. In the year £193,060 (2022; £246,662) 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 £6,900 (2022; £9,100) was received from Dr Podcast Limited as part of a contractual agreement. This income is included within donations income.

The subsidiary company, Child.org Trading limited was owed a balance of £21,247 (2022; £39,048) as at the year end. The loan is interest free and repayable on demand.

Child.org Kenya Ltd was owed a balance of £857 (2022; 857) as at the year end. The loan is interest free and repayable on demand.

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.

Child.org International Limited

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	241,751	424,481
Gift aid	2,537	36,482
	<u>244,288</u>	<u>460,963</u>
Other trading activities		
Fundraising events	500	-
Investment income		
Interest receivable	876	157
Charitable activities		
Funding	17,200	92,595
Other income		
Service fees	1,472	2,284
	<u>264,336</u>	<u>555,999</u>
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
admin expenditure	196,446	89,977
Charitable activities		
Grants to institutions	234,773	281,006
Other		
Bank charges	1,441	2,337
	<u>432,660</u>	<u>373,320</u>
Total resources expended	432,660	373,320
	<u>(168,324)</u>	<u>182,679</u>
Net (expenditure)/income	<u>(168,324)</u>	<u>182,679</u>