

**CHILD**  
.ORG



# 2024 ANNUAL REPORT

and financial statements for year ending  
31<sup>st</sup> December 2024

# CONTENTS







	What we do	03
	Impact model	04
	Our work in 2024	05
	Note from our CEO	10
	Thank yous	11
	Financial statements	12

Photo on cover captured by [Taji Creatives](#). Features Damaris, a Team Mum participant.

# WHAT WE DO

## Our visions & values

At Child.org, we work with pregnant women, new mums, communities and government to improve access to, and quality of, healthcare for pregnant women and their babies. We connect communities and services and advocate for quality care so that mums and babies stay alive, safe and healthy.

Since 2019, we've supported over 10,000 pregnant women with life-saving health information and access to quality antenatal care.

Our work could not be more timely:

“Once promising progress in reducing preventable maternal deaths has largely stalled: between 2016 and 2020, the global annual reduction in maternal deaths was effectively zero.”

(UNFPA, 2024)

Globally, we are not investing enough to reduce preventable maternal deaths. Access to quality healthcare care is not equal, and not always a priority. But we can change this.

Through work like our Team Mum initiative we aim to contribute to a reduction in maternal and neonatal mortality in the Kenyan counties we work in, so that mums and their babies stay alive, safe and healthy.

### 1 HEALTH PROMOTION

We increase agency and decision-making on health amongst pregnant women through promotion of health education and community-based advocacy.

### 2 IMPROVED HEALTH SERVICE DELIVERY

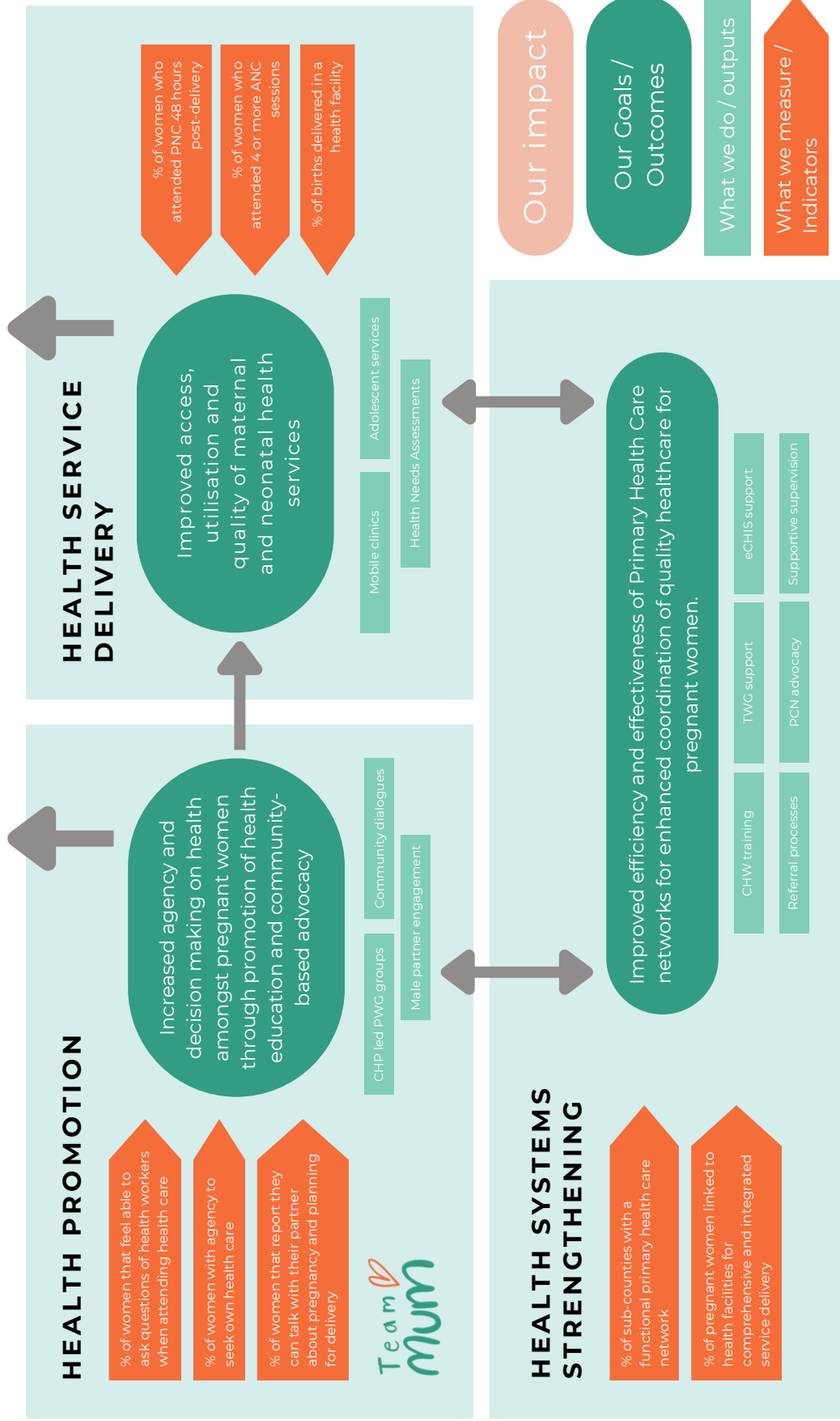
We improve access, utilisation and quality of maternal and neonatal health services.

### 3 STRENGTHENED HEALTH SYSTEMS

We improve the efficiency and effectiveness of Primary Health Care networks for enhanced coordination of quality healthcare for pregnant women.

# CHILD.ORG'S IMPACT MODEL

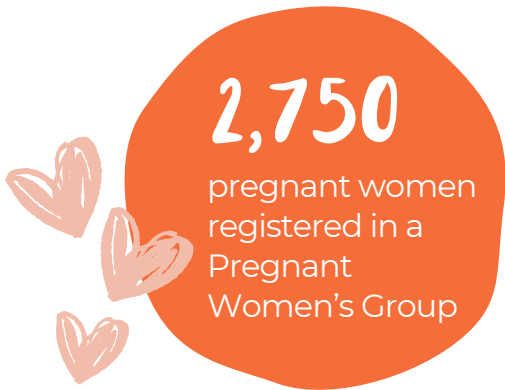
## REDUCING MATERNAL & CHILD MORTALITY



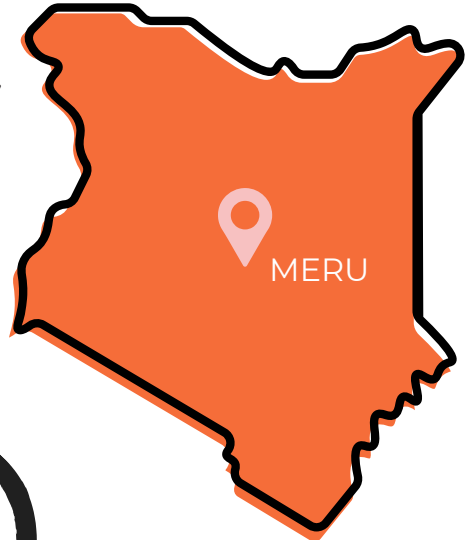
# OUR WORK IN 2024

## TEAM MUM IN MERU

Child.org has supported 10,745 women through Team Mum since 2019. This year alone, we have achieved the following milestones:



**2,750**  
pregnant women registered in a Pregnant Women's Group



**294** pregnant women referred for ANC, or referred for clinical care due to pregnancy related issues



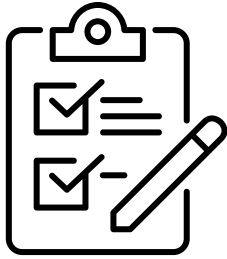
**951** pregnant women reached through mobile clinic outreaches in 2024

**827** ultrasound scans delivered, free of charge



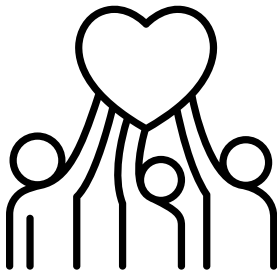
# TEAM MUM IN NAROK

In 2024, Child.org began our work in Narok County: laying the critical foundations needed to launch Pregnant Women's Groups.

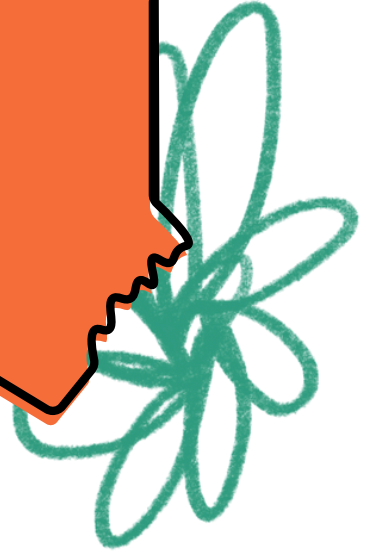


**417** respondents took part in our baseline study, across target and control counties

**32** Community Health Promoters recruited to lead Pregnant Women's Groups\*



\*We are working with a further 44 health workers, from Community Health Assistants through to the County Health Management Team, on the roll out of Team Mum in Narok South.



## World Contraceptive Day

Child.org was invited by the Narok Government to exhibit at their conference for World Contraception Day and showcase Team Mum to representatives from all 47 other counties in Kenya.

## Team Mum Manual Redesign

Community input: Technical consultants, local health workers and pregnant women and adolescents all fed into the redesign of our Team Mum Manual: the guide that Community Health Promoters use to run Team Mum groups.

Following a thorough Needs Assessment and focus group discussions, we used participant and health worker feedback to make tailored adaptations such as simpler explanations and more use of diagrams/pictures, to be more inclusive of all women; such as those with lower literary rates.



# TEAM MUM IN GARISSA

## Where

Garissa County

## Why

In Garissa County, Kenya, maternal and neonatal mortality is unacceptably high.

***Here, less than a third of women attend 4 of the 8 WHO-recommended antenatal care appointments - the lowest in all of Kenya.***

Insecurity, pastoral and patriarchal culture and low literacy combine to hinder women's agency and ability to access the life-saving healthcare they are entitled to, while the region's climate change-related extreme heat poses further risks for maternal and neonatal health.

## What

Thanks to the £83,470 raised as part of Big Give Christmas Challenge 2024, from 2025 we will work with 95 community health workers to arm 2,000 pregnant women with critical antenatal knowledge and agency, and help pregnant women navigate their pregnancy, birth and postpartum period safely.



## Thank you...

*to Festival Republic, the Coles-Medlock Foundation, Angela and John, ZX Lidars and everyone who donated to our Big Give Christmas Challenge for making Team Mum Garissa possible!*

# FUNDRAISING ACHIEVEMENTS

2024 saw us bring together an incredible 2,400 supporters across events, partnerships and fundraising endeavours. Whether you joined us in Bristol for our annual Shindig gathering, at the Science Museum in London, in a festival field, in Kenya or virtually on a call - thank you for making 2024 the year we brought our biggest ever numbers together.

## ♥ Shindig in Bristol

## ♥ Biggest ever Charity Concierge

- 4 festivals
- 201 volunteers
- 4,824 volunteer hours
- £111,215 raised - a new record!

## ♥ Child.org at the London Science Museum

Over 2,000 guests attend the Science Museum's "Lates" series. We were invited to exhibit for their very special "Journey of Life" Lates, where we recreated Team Mum groups in an immersive experience for museum go-ers.



## Inner Wheel District 5

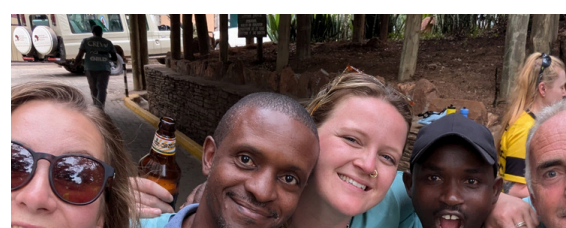
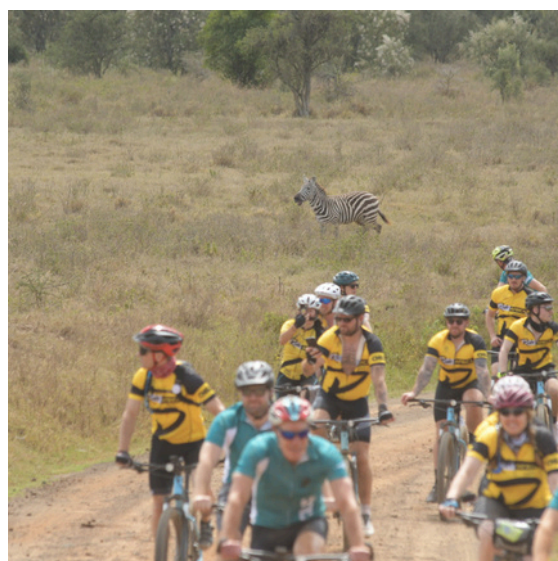
Lucy J joined the Inner Wheel District 5 for their International Service Luncheon in October - over 60 members of clubs from the North West have supported Child.org this year.

## Ride Africa: Mara Calling

70 riders joined us for Ride Africa: Mara Calling, undertaking an epic cross country journey from the Great Lakes to the world famous Masai Mara and raising £272,147 in the process.

## Our Second Big Give

Our Big Give match-funded Christmas Appeal raised £83,480 for a new Team Mum initiative in Garissa, Kenya. Thank you to our partners Festival Republic and Coles Medlock foundation for matching public donations.



# NOTE FROM OUR CEO

2024 was another great year for Child.org. We expanded our flagship maternal health project, Team Mum, into Narok, our second County in Kenya. In doing so, we're testing the scalability and transferability of the programme to help us understand how far we think we can expand. Each context in Kenya has its own challenges for women, yet some of the issues remain the same; women are struggling to access consistent and quality maternal health care.

Team Mum addresses this issue in three key ways. Firstly, we address the health seeking behaviours of pregnant women by providing the information they need to make decisions over their own health. We then utilise the experiences of women to address the second issue; that of quality care. We use the feedback women provide to understand where problems exist within the health system, such as why women are not going to specific clinics. We feed this back to regional health management teams and work together to find solutions.

Lastly, we strengthen the health systems that the programme operates within, to improve capacity and to ease the workloads of health workers.

As Team Mum grows, we are always looking to improve the quality and efficiency of our work. This year we also achieved approval from KEMRI; the best scientific ethics review board in Kenya which was a significant achievement for the team.

Our fundraising grew substantially this year, thanks to an expansion in our unrestricted activities: our biggest ever Charity Concierge year; and a sell out

Ride Africa event with our new route ending in the Maasai Mara. Continued thanks to our partner Festival Republic for the opportunity to raise the funds that allow us to grow and evolve our reach. We are also delighted that Melvin Benn, Festival Republic's Managing Director, agreed to take on the role of Patron of Child.org.

We also received our biggest ever single donation from the wonderful Angela and John Jackson, who have been connected to our work since Angela joined our Charity Fast-track in 2019. Their generous donation has allowed further expansion of activities in Narok & Garissa, alongside some major investment in improving internal systems. These will ultimately help us to improve our ability to measure and share our impact, which will continue to help us expand our work.

Finally, a huge achievement this year is that three new board members have been recruited, and will start with us in 2025. This is the actioning of a commitment made (and then disrupted by global events) back in 2020 to improve Kenyan representation on our board and we can't wait to introduce them to you in 2025!

Thank you for your support of our organisation and our cause - you help us to make wonderful things happen.

**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**

The Coles-Medlock Foundation  
The Austin Bailey Foundation  
The De La Rue Charitable Trust  
The Green Hall Foundation  
The CB & HH Taylor Trust  
The Fulmer Charitable Trust  
The Mikado Trust



## **COMMUNITY PARTNERS**

The Inner Wheel of Clevedon  
The Inner Wheel District 5



## **CORPORATE PARTNERS & SUPPORTERS**

Festival Republic  
ZX Lidars  
FuelHQ  
Fred Olsen Social Engagement  
IPP Group Limited  
Fairweathers Solicitors LLP  
Goodlive  
Seek Development  
Dr Podcast  
New Scientist  
Somerset Early Scans

We would also like to say a special thank you Angela and John Jackson for your transformational support to Child.org this year.

# Thank you



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

Report of the Trustees and  
Financial Statements for the Year Ended 31st December 2024  
for  
Child.org International Limited

Dunkley's  
Statutory Auditor  
Chartered Accountants  
Woodlands Grange  
Woodlands Lane  
Bradley Stoke  
Bristol  
BS32 4JY

Contents of the Financial Statements  
for the Year Ended 31st December 2024

	<b>Page</b>
<b>Report of the Trustees</b>	14 - 17
<b>Report of the Independent Auditors</b>	18 - 21
<b>Statement of Financial Activities</b>	22
<b>Balance Sheet</b>	23 - 24
<b>Cash Flow Statement</b>	25
<b>Notes to the Cash Flow Statement</b>	26
<b>Notes to the Financial Statements</b>	27 - 35
<b>Detailed Statement of Financial Activities</b>	36

## Child.org International Limited

### Report of the Trustees for the Year Ended 31st December 2024

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 31st December 2024. 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.

##### **Public benefit**

The trustees have had regard to the guidance issued by Charity Commission on public benefit.

#### **STRATEGIC REPORT**

##### **Achievements and performance**

##### **Key Programming**

We are very pleased to report that, in a highly challenging year for both fundraising and delivering international development, Child.org had an extremely strong 2024 and was able to both increase income levels and expand its footprint on the ground in Kenya: reaching more pregnant women, engaging new local communities and forging new partnerships with local healthcare and government representatives.

The investments we made throughout 2023 into our team, operational processes and strategic approach all started to pay off in 2024, with both the tangible outcomes covered below, but also a greater collective sense of the ultimate goals of the charity and the steps needed to achieve them.

We achieved one of these key steps by expanding our Team Mum pregnant women's groups programme to a second county, after six years running in Meru County. Narok County is similarly rural and has particularly high maternal mortality rates and adolescent pregnancy rates. The adolescent pregnancy rate in Narok is nearly double the national average at 28%. This contributes to high maternal mortality rates as adolescents face higher risks of complications during pregnancy. Pregnant women in Narok need to travel large distances between healthcare facilities and high levels of home deliveries. The critical first step for Narok was running a baseline study with over 400 participants, in order to then be able to measure the impact of the programme as it rolls out.

We also started preparing for Team Mum expansion to a third county - Garissa - in 2025, to continue reaching new areas and communities. Garissa has the lowest percentages of pregnant women attending the recommended antenatal care appointments in all of Kenya.

Overall our Team Mum programme has seen 10,745 women enrolled in and supported by local pregnant women's groups. More than 25% of these were secured in 2024, showing the direct impact of expanding the operation.

2024 also saw an increase in local recognition of our services, including approval from the top scientific ethics review board in Kenya - a massive accolade and aid to our efforts to establish successful working relationships with local government and healthcare providers. We were also invited to exhibit at a World Contraception Day conference by the Narok government and back in the UK to run a storytelling based experience as part of one of the Science Museum's Late programmes.

##### **Key fundraising**

From a fundraising side we had an incredible year:

- 201 volunteers attended 4 festivals as part of Charity Concierge, raising the highest ever amount of £111,215.
- 70 riders took on the latest Ride Africa cycle challenge, riding 500km to the Masai Mara, raising an incredible £272,147 in the process.
- Our Big Give match-funded Christmas Appeal raised £83,480, with the matching donations provided by Festival Republic and Coles Medlock foundation.

Alongside this we also had significant contributions from individual donors, trusts and foundations - most notably Angela and John Jackson and The Inner Wheels of Clevedon and District 5 in the North West.

## Child.org International Limited

### Report of the Trustees for the Year Ended 31st December 2024

#### **STRATEGIC REPORT**

##### **Achievements and performance**

##### **Team news**

Finally, we were delighted to recruit three amazing new trustees to our board, all with a depth of expertise in relevant fields that will be hugely helpful to our work, along with experience of operating in Kenya:

- Mary Mbuo is a social scientist who has recently graduated with a PHD in global child health from the London School of Tropical Medicine
- Denis Kongere has worked for both INGOs and donor governments in international development, with a focus on social development, policy, and social impact
- Karen Stephenson is a specialist in public health in international development and is currently heading up the Health Practise at global health agency Mannion Daniels.

Our income for the year was a significant £646,195, with nearly 90% of that unrestricted. Of this we spent £247,531 on our programming activities and carried £467,806 forwards into 2025, putting us in a strong position moving forwards.

As ever, huge thanks to the team, all of our partners and donors and, of course, the incredible 2,400 supporters who turned up at fundraising and awareness raising events - you all both help fund our operations, but also contribute hugely to our culture and sense of community.

Awareness and recognition of the charity continues to grow with us and we are excited to keep measuring the impact of our activities, refining our approach to maximise this and building out our community, both in Kenya and in the UK.

##### **Financial review**

##### **Financial position**

EOY update: £646,195 total income, £400,859 expenditure with £467,806 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.

**Child.org International Limited**

**Report of the Trustees**  
**for the Year Ended 31st December 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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.

**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

D Kongere (appointed 1.1.25)

Ms K M Stephenson (appointed 1.1.25)

Dr M W Mbuo (appointed 1.1.25)

**Child.org International Limited**

**Report of the Trustees**  
**for the Year Ended 31st December 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Dunkley's  
Statutory Auditor  
Chartered Accountants  
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.

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 ..... and signed on the board's behalf by:



.....  
B C 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 31st December 2024 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 31st December 2024 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.

**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.

**Report of the Independent Auditors to the Trustees 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 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:

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.

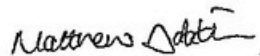
**Report of the Independent Auditors to the Trustees of  
Child.org International Limited**

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**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.



for and on behalf of Dunkley's  
Statutory Auditor  
Chartered Accountants  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Woodlands Grange  
Woodlands Lane  
Bradley Stoke  
Bristol  
BS32 4JY

29th September 2025

**Child.org International Limited**

**Statement of Financial Activities  
for the Year Ended 31st December 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	563,924	69,449	633,373	244,288
<b>Charitable activities</b>					
Charitable activities	5	10,117	-	10,117	17,200
Other trading activities	3	500	-	500	500
Investment income	4	1,302	-	1,302	876
Other income		903	-	903	1,472
<b>Total</b>		<u>576,746</u>	<u>69,449</u>	<u>646,195</u>	<u>264,336</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	152,189	-	152,189	196,446
<b>Charitable activities</b>					
Charitable activities	7	195,059	52,472	247,531	234,773
Other		1,139	-	1,139	1,441
<b>Total</b>		<u>348,387</u>	<u>52,472</u>	<u>400,859</u>	<u>432,660</u>
<b>NET INCOME/(EXPENDITURE)</b>		228,359	16,977	245,336	(168,324)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		136,812	85,658	222,470	390,794
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>365,171</u>	<u>102,635</u>	<u>467,806</u>	<u>222,470</u>

The notes form part of these financial statements

**Child.org International Limited**

**Balance Sheet**  
**31st December 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>FIXED ASSETS</b>					
Investments	13	1	-	1	1
<b>CURRENT ASSETS</b>					
Debtors	14	49,981	31,000	80,981	57,599
Cash in hand		357,484	71,635	429,119	231,768
		<u>407,465</u>	<u>102,635</u>	<u>510,100</u>	<u>289,367</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(16,613)	-	(16,613)	(35,535)
		<u>390,852</u>	<u>102,635</u>	<u>493,487</u>	<u>253,832</u>
<b>NET CURRENT ASSETS</b>					
		<u>390,853</u>	<u>102,635</u>	<u>493,488</u>	<u>253,833</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>390,853</u>	<u>102,635</u>	<u>493,488</u>	<u>253,833</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	16	(25,682)	-	(25,682)	(31,363)
		<u>365,171</u>	<u>102,635</u>	<u>467,806</u>	<u>222,470</u>
<b>NET ASSETS</b>					
		<u>365,171</u>	<u>102,635</u>	<u>467,806</u>	<u>222,470</u>
<b>FUNDS</b>	19				
Unrestricted funds				365,171	136,812
Restricted funds				<u>102,635</u>	<u>85,658</u>
<b>TOTAL FUNDS</b>				<u>467,806</u>	<u>222,470</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2024.

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 financial statements were approved by the Board of Trustees and authorised for issue on 09/23/2025 and were signed on its behalf by:

The notes form part of these financial statements

Child.org International Limited

Balance Sheet - continued  
31st December 2024

.....  
B C Mason - Trustee

A handwritten signature in black ink, appearing to be 'B C Mason', written over a dotted line.

The notes form part of these financial statements

**Child.org International Limited**

**Cash Flow Statement  
for the Year Ended 31st December 2024**

	Notes	31.12.24 £	31.12.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	224,309	(199,733)
Net cash provided by/(used in) operating activities		224,309	(199,733)
<b>Cash flows from investing activities</b>			
Interest received		1,302	-
Net cash provided by investing activities		1,302	-
<b>Cash flows from financing activities</b>			
Connected party loans		(28,260)	(6,210)
Net cash used in financing activities		(28,260)	(6,210)
<b>Change in cash and cash equivalents in the reporting period</b>		197,351	(205,943)
Cash and cash equivalents at the beginning of the reporting period		231,768	437,711
Cash and cash equivalents at the end of the reporting period		429,119	231,768

The notes form part of these financial statements

**Child.org International Limited**

**Notes to the Cash Flow Statement  
for the Year Ended 31st December 2024**

<b>1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>			
	31.12.24		31.12.23
	£		£
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	245,336		(168,324)
<b>Adjustments for:</b>			
Interest received	(1,302)		-
Increase in debtors	(16,369)		(16,277)
Decrease in creditors	(3,356)		(15,132)
<b>Net cash provided by/(used in) operations</b>	<u>224,309</u>		<u>(199,733)</u>
<b>2. ANALYSIS OF CHANGES IN NET FUNDS</b>			
	At 1/1/24	Cash flow	At 31/12/24
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	231,768	197,351	429,119
	<u>231,768</u>	<u>197,351</u>	<u>429,119</u>
<b>Debt</b>			
Debts falling due within 1 year	(5,346)	(131)	(5,477)
Debts falling due after 1 year	(31,363)	5,681	(25,682)
	<u>(36,709)</u>	<u>5,550</u>	<u>(31,159)</u>
<b>Total</b>	<u>195,059</u>	<u>202,901</u>	<u>397,960</u>

The notes form part of these financial statements

**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.

**Child.org International Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2024**

**2. DONATIONS AND LEGACIES**

	31.12.24	31.12.23
	£	£
Donations	628,721	241,751
Gift aid	4,652	2,537
	<u>633,373</u>	<u>244,288</u>

**3. OTHER TRADING ACTIVITIES**

	31.12.24	31.12.23
	£	£
Fundraising events	<u>500</u>	<u>500</u>

**4. INVESTMENT INCOME**

	31.12.24	31.12.23
	£	£
Interest receivable	<u>1,302</u>	<u>876</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	31.12.24	31.12.23
	£	£
Funding	<u>10,117</u>	<u>17,200</u>

**6. RAISING FUNDS**

	Year Ended 2024	Year Ended 2023
	£	£
Running costs	131,471	173,917
General fundraising	110	40
Partners	374	250
Charity concierge	20,073	22,239
Sporting events (Ride Africa)	161	-
	<u>152,189</u>	<u>196,446</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Activities undertaken directly	Grant funding of activities	Support costs	Year Ended 31.12.24total	Year Ended 31.12.23total
	£	£	£	£	£
General programme work	<u>64,893</u>	<u>182,638</u>	-	<u>247,531</u>	<u>234,773</u>
Total	<u>64,893</u>	<u>182,638</u>	-	<u>247,531</u>	<u>234,773</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2024**

**8. GRANTS PAYABLE**

Charitable activities includes grants payable of £182,638 (2023; £193,060).

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

**10. STAFF COSTS**

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

	31.12.24	31.12.23
Average number of employees	5	4

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

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	181,594	62,694	244,288
<b>Charitable activities</b>			
Charitable activities	(2,800)	20,000	17,200
Other trading activities	500	-	500
Investment income	876	-	876
Other income	1,472	-	1,472
<b>Total</b>	<u>181,642</u>	<u>82,694</u>	<u>264,336</u>
<b>EXPENDITURE ON</b>			
Raising funds	173,497	22,949	196,446
<b>Charitable activities</b>			
Charitable activities	234,773	-	234,773
Other	1,441	-	1,441
<b>Total</b>	<u>409,711</u>	<u>22,949</u>	<u>432,660</u>
<b>NET INCOME/(EXPENDITURE)</b>	(228,069)	59,745	(168,324)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	364,881	25,913	390,794

**Child.org International Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2024**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted fund £	Restricted funds £	Total funds £
136,812	85,658	222,470

**TOTAL FUNDS CARRIED FORWARD**

**12. TANGIBLE FIXED ASSETS**

Computer  
equipment  
£

**COST**

At 1st January 2024 and 31st December 2024

10,485

**DEPRECIATION**

At 1st January 2024 and 31st December 2024

10,485

**NET BOOK VALUE**

At 31st December 2024

-

At 31st December 2023

-

**13. FIXED ASSET INVESTMENTS**

Shares in  
group  
undertakings  
£

**MARKET VALUE**

At 1st January 2024 and 31st December 2024

1

**NET BOOK VALUE**

At 31st December 2024

1

At 31st December 2023

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

**Child.org International Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2024**

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23
	£	£
Trade debtors	356	356
Amounts owed by group undertakings	7,870	857
Prepayments and accrued income	72,755	56,386
	<u>80,981</u>	<u>57,599</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23
	£	£
Bank loans and overdrafts (see note 17)	5,477	5,346
Amounts owed to group undertakings	-	21,247
VAT	271	-
Other creditors	2,537	1,109
Accrued expenses	8,328	7,833
	<u>16,613</u>	<u>35,535</u>

**16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.24	31.12.23
	£	£
Bank loans (see note 17)	<u>25,682</u>	<u>31,363</u>

**17. LOANS**

An analysis of the maturity of loans is given below:

	31.12.24	31.12.23
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>5,477</u>	<u>5,346</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>5,477</u>	<u>5,346</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>16,430</u>	<u>17,300</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	3,775	8,717

**Child.org International Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31st December 2024**

**18. LEASING AGREEMENTS**

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

	31.12.24	31.12.23
	£	£
Within one year	3,276	9,360
Between one and five years	-	2,340
	<u>3,276</u>	<u>11,700</u>

**19. MOVEMENT IN FUNDS**

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	136,812	228,359	365,171
<b>Restricted funds</b>			
Soroptomists (Team Mum)	6,740	(6,740)	-
Hovic	2,964	2,809	5,773
Team Mum Narok	40,821	(5,075)	35,746
Ride Africa Team Mum Narok	35,133	(35,133)	-
Team Mum Garissa	-	61,116	61,116
	<u>85,658</u>	<u>16,977</u>	<u>102,635</u>
<b>TOTAL FUNDS</b>	<u>222,470</u>	<u>245,336</u>	<u>467,806</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	576,746	(348,387)	228,359
<b>Restricted funds</b>			
Soroptomists (Team Mum)	-	(6,740)	(6,740)
Hovic	3,333	(524)	2,809
Team Mum Narok	2,000	(7,075)	(5,075)
Ride Africa Team Mum Narok	-	(35,133)	(35,133)
Team Mum Garissa	61,116	-	61,116
Meru	3,000	(3,000)	-
	<u>69,449</u>	<u>(52,472)</u>	<u>16,977</u>
<b>TOTAL FUNDS</b>	<u>646,195</u>	<u>(400,859)</u>	<u>245,336</u>

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2024

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	364,881	(228,069)	136,812
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>390,794</u>	<u>(168,324)</u>	<u>222,470</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	181,642	(409,711)	(228,069)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>264,336</u>	<u>(432,660)</u>	<u>(168,324)</u>

Child.org International Limited

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2024

19. **MOVEMENT IN FUNDS - continued**

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

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
<b>Unrestricted funds</b>			
General fund	364,881	290	365,171
<b>Restricted funds</b>			
Soroptomists (Team Mum)	22,579	(22,579)	-
Hovic	3,334	2,439	5,773
Team Mum Narok	-	35,746	35,746
Team Mum Garissa	-	61,116	61,116
	<u>25,913</u>	<u>76,722</u>	<u>102,635</u>
<b>TOTAL FUNDS</b>	<u>390,794</u>	<u>77,012</u>	<u>467,806</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 £
<b>Unrestricted funds</b>			
General fund	758,388	(758,098)	290
<b>Restricted funds</b>			
Soroptomists (Team Mum)	6,740	(29,319)	(22,579)
Hovic	3,333	(894)	2,439
Team Mum Narok	42,821	(7,075)	35,746
Ride Africa Team Mum Narok	35,133	(35,133)	-
Team Mum Garissa	61,116	-	61,116
Meru	3,000	(3,000)	-
	<u>152,143</u>	<u>(75,421)</u>	<u>76,722</u>
<b>TOTAL FUNDS</b>	<u>910,531</u>	<u>(833,519)</u>	<u>77,012</u>

20. **RELATED PARTY DISCLOSURES**

Child.org Kenya Limited is an organisation under common control by virtue of shared operations and management. In the year £182,638 (2023; £193,060) 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 £4,800 (2023; £6,900) 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 owed a balance of £7,012 (2023; £21,265) as at the year end. The loan is interest free and repayable on demand.

Child.org Kenya Ltd owed a balance of £857 (2023; £857) as at the year end. The loan is interest free and repayable on demand.

Child.org International Limited

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2024

**21. 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 31st December 2024**

	31.12.24	31.12.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	628,721	241,751
Gift aid	4,652	2,537
	<u>633,373</u>	<u>244,288</u>
<b>Other trading activities</b>		
Fundraising events	500	500
<b>Investment income</b>		
Interest receivable	1,302	876
<b>Charitable activities</b>		
Funding	10,117	17,200
<b>Other income</b>		
Service fees	903	1,472
	<u>646,195</u>	<u>264,336</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Admin expenditure	152,189	196,446
<b>Charitable activities</b>		
Grants to institutions	247,531	234,773
<b>Other</b>		
Bank charges	1,139	1,441
	<u>400,859</u>	<u>432,660</u>
<b>Total resources expended</b>		
<b>Net income/(expenditure)</b>	<u>245,336</u>	<u>(168,324)</u>

This page does not form part of the statutory financial statements