Child's i Foundation

Annual Report and Financial Statements

31 December 2025

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

Charity Registration Number
1126212

Contents

Reports

Reference and administrative information

Chair's foreword 2

Trustees' report 3

Independent examiner's report 16

Financial statements

Consolidated statement of financial activities incorporating income & expenditure account 17

Balance sheets 18

Consolidated statement of cash flows 19

Principal accounting policies 20

Notes to the financial statements 24

Reference and administrative information

Trustees	Madeleine Harding (Chair) Debbie Clarke (Vice Chair) Ade Adetosoye (resigned 21 February 2025) Victoria Bakulumpagi (resigned 1 January 2026) Sarah Duncan Joel Kibazo Kate McAlpine Amelo Ejalu Mabel Ajuna Lyndsey Fitzgerald
Founder	Lucy Buck
Registered address	7 Bell Yard London England WC2A 2JR
Company registration number	06674427
Charity registration number	1126212
Independent Examiner	Buzzacott Audit LLP 130 Wood Street London EC2V 6DL
Bankers	Charities Aid Foundation 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
Website	www.childsifoundation.org

1) Introduction

Chair's foreword

It was an inauspicious start to 2025. In January, 40% of our funding was lost overnight with the announcement of the USAID Stop Work Order. Yet thanks to the extraordinary efforts of our staff, supporters, volunteers and partners, Child's i Foundation not only weathered the storm but emerged stronger and better prepared for future challenges, showing incredible resilience and marking some important milestones along the way.

As ever, we owe a tremendous debt of gratitude to our donors. Their swift response and remarkable generosity ensured that our important work continued uninterrupted. In particular, I would like to thank UBS Optimus Foundation, Medicor Foundation, Martin James Foundation, Alliance for Children Everywhere, Allan and Nesta Charitable Trust, Stichting Weeshuis der Doopsgezinden Foundation, Souter Charitable Trust, St James's Place Charitable Foundation and The Lewin Trust for their unwavering support over many years and especially during this past year.

I would also like to pay tribute to the entire Child's i team. Their commitment to standing alongside children, families and communities, despite significant funding pressures, was extraordinary. Together, they continued the vital work of strengthening families and preventing unnecessary separation, ensuring that children grow up where they belong: in safe, loving families.

As part of a planned leadership succession, Christopher Muwanguzi stepped down as CEO in October 2025 after five years in the role and almost a decade with Child's i Foundation. Under Christopher's leadership, Child's i successfully evolved from a UK founder-led charity into a thriving, locally rooted, Ugandan-led movement making substantial progress towards our mission. We are delighted that he continues to support Child's i in a technical advisory capacity, focusing on fundraising, advocacy and strategic partnerships and has also joined the Uganda board as a trustee.

The leadership transitioned to David Adoke, who has been with Child's i for ten years, most recently as Country Director. David brings extensive social work experience, deep organisational knowledge and a strong track record of driving systems change as well as a true passion for our cause. Based in Uganda, his appointment marks an important milestone for Child's i as we continue to strengthen local leadership and ownership. I would like to thank David, Christopher and the wider executive team for their outstanding commitment throughout the year.

Final thanks go to my fellow trustees in both the UK and Uganda, whose guidance, wisdom and steadfast support have been invaluable during a particularly challenging year. We were also sorry to say goodbye to Ade Adetosoye and Victoria Bakulumpagi, both of whom served Child's i with great distinction over many years.

Amid these challenges, Uganda also marked a historic milestone in care reform this year. After years of advocacy and collaboration, the government approved several key frameworks and guidelines, many of which had remained in draft form for over a decade. Their approval represents one of the most significant advances in Uganda's child protection and care reform journey and brings us one step closer to a future where every child grows up in a loving family.

Thank you for supporting this vital work.

Madeleine Harding, Chair

2) Strategic Report

VISION
One day every child will thrive in a safe and loving family

MISSION
To bring African practice-based evidence to the movement for global care reform

GOAL
By 2030 Uganda is fully committed to children growing up in families not orphanages

OUR WORK
At Child's i Foundation, we are committed to ensuring that every child in Uganda can grow up in a safe and loving family. We believe orphanages are not the solution and can harm children's well-being and undermine communities.

That's why we are developing sustainable, community-led social services to replace the orphanage model. These services address the root causes of family separation, strengthening families and supporting them in raising their children. We collaborate with communities and local governments to identify and upskill foster and adoptive families for children who cannot live with their biological families.

We are also working to reimagine the entire child protection and care system in Uganda. Our goal is to repurpose orphanages into community-based support centres and rebuild services at the community level, focusing on strengthening and supporting birth, foster, and adoptive parents.

WHERE WE OPERATE
Child's i Foundation operates predominantly in Uganda, East Africa. Our approach focuses on targeted regions where we can implement and demonstrate our community-based model. Our goal is to scale this model through strong partnerships across the country, to contribute to accelerating efforts that ensure all children can grow up in a family, and to share practice-based examples with partners across Africa and the wider world.

We work collaboratively with government, districts and partners in both rural and urban settings, to support building a comprehensive blueprint to ensure that, in time, no child will spend a single night in an institution.

In Mpigi, Tororo, and Wakiso districts, we are partnering with the Local Government to strengthen their capacity to deliver high-quality alternatives to institutional care. In Masaka and Lwengo districts, we worked collaboratively with local partners to further extend this mission. In Kampala, we are working in partnership with Kampala Capital City Authority to strengthen families and prevent separation. We have strengthened families and child protection systems in 3 divisions, the most recent being Kawempe Division.

Our ambition goes beyond transforming childcare in Uganda. We aim to lead a global movement for care reform. As a founding member of Transform Alliance Africa — a growing collective of specialised national NGOs working across the continent — we are fully committed to this cause and have started partnering with other charities to further our mission.

Together with our partners around the world, we believe we can drive the change needed to consign orphanages to history. The progress we have made in Uganda stands as proof of what is possible.

WHY IS THIS WORK NEEDED?

Most children living in orphanages have at least one living parent. Poverty, disability, and social pressures often force families to give up their children to institutions that cause long-term harm. The real solution lies in addressing the root causes of poverty and inequality, not in removing children from their families.

Child's i Foundation works to keep families together, reunite those separated by the institutional system, and to identify local families through contextual fostering and adoption. Our work is led by communities and people with lived experience, ensuring it is rights-based, locally driven, and sustainable for the long term.

Research spanning decades has shown that growing up in institutions deprives children of the care and stability they need, leading to lifelong physical and psychological harm. It results in attachment disorders, developmental delays, poor social skills, and lasting disadvantage. These children face higher risks of mental health issues, disability, involvement in crime, and even suicide later in life.

We are committed to building a future where no child grows up in an institution. By working with families, communities, and local governments, and by tackling the root causes that force separation, we can prove there is a better way. Through community and family strengthened care and practical, evidence-based alternatives, every child can grow up in a safe, loving family.

Achievements – 2025 in Review

Strategic Aim 1: Consolidate and Champion Good Practice

In 2025, Child's i Foundation demonstrated that sustainable, community-led solutions can transform children's lives by keeping them safely within families.. Across Eastern, Northern, Central, South-Western and Greater Kampala regions, we worked with government, communities, volunteers, caregivers and partners to strengthen family-based care systems, prevent family separation, and champion approaches that can be sustained and scaled through local leadership.

Our community-led child protection structures remained active and effective. Child Wellbeing Committees, Community Development Networks, community volunteers and local government leaders continued to identify and respond to risks including neglect, domestic violence, child labour, school dropout and inadequate parental supervision. In Tororo, three years after programme handover, local government-led Child Wellbeing Committees were still meeting and responding independently, demonstrating sustainability. Across Mpigi and Kampala, community networks and volunteers prevented more than 6,100 children from unnecessary separation, while 595 trained community volunteers remained active in psychosocial support, home visits, case monitoring and early intervention.

Our Active Family Strengthening model supported families facing poverty, violence, disability, illness and other pressures that put children at risk. During the year, intensive support reached more than 370 families caring for over 980 children, alongside emergency support for families in crisis. Through counselling, parenting support, financial literacy, education support, small business grants and referrals, families became better equipped to care safely for their children. In Mpigi, community monitoring showed reported risks such as child abandonment, neglect, child labour and school dropout fell from around 45% to 15% in supported communities.

We also advanced family-based care. In Mpigi, 10 children were reintegrated from institutional care into families, while discussions progressed with children's homes to transition services into community hubs. Former institutions such as Peace Portal and Bread From Heaven demonstrated how repurposed facilities can offer education, vocational training and community services while supporting children within families. Across programme areas, 136 children and young adults previously placed in family-based care were monitored, with follow-up confirming positive outcomes in education, wellbeing and family stability. In Wakiso and surrounding districts, 30 children were reunified with their families, while adoption and foster care systems were further developed through collaboration with District Alternative Care Panels and Probation Officers.

Community groups and livelihoods remained central to resilience. More than 600 caregivers participated in peer support and parenting groups, improving parenting, mutual support and financial resilience. Several groups accessed government development programmes and livelihood grants, while foster carers formalised district-level support through the Foster Care Consortium. The Street Business School programme supported 65 women entrepreneurs with business and financial management skills, helping reduce the economic pressures that contribute to family separation.

The Grandmothers Project highlighted the power of community-led care. Across Mpigi and Rubanda, 1,278 grandmothers caring for 5,595 children received support through revolving funds, financial literacy, business mentoring and peer support. Savings rates rose from 42% at baseline to 98%, demonstrating substantially greater household resilience. Grandmothers were increasingly recognised as caregivers, community leaders and child protection advocates, helping identify vulnerable families and keep children safely within extended family care.

We also championed innovation through the Parent Playbox Wamu pilot, delivered with Learn to Play. Four parent groups involving 117 caregivers and 204 children showed improved caregiver wellbeing, stronger parent-child relationships and reduced parental stress through low-cost, community-based play and parenting support.

Taken together, these achievements show that Child's i Foundation's model is not only improving outcomes for children today, but also building sustainable systems that enable families and local services to protect future generations.

2025 Highlights	
Children reached through community protection systems	965
Parents reached through Parent Playbox Wamu in 2025	606
Children reached through Parent Playbox Wamu in 2025	1,134
Foster parents approved	32
Household vulnerability reduced	96%
Child wellbeing improved	88%
Foster care success rate	82%
KPI achievement rate	93%
New strategic partnerships signed	10+

Strategic Aim 2: Scale Up Through Partnership and Collaboration

Partnerships remained central to Child's i Foundation's model for change in 2025. Across government, communities, civil society and international partners, we strengthened collaboration to expand family-based care, reinforce child protection systems, and scale approaches that prevent unnecessary child-family separation.

Across Eastern, Northern, Central and Kampala regions, we further developed government-led child protection and gatekeeping systems. District and Sub-county Child Wellbeing Committees, supported by para-social workers and community volunteers, responded to neglect, abuse, domestic violence, child labour and malnutrition. In Tororo alone, community structures supported 965 children through coordinated case management, family support, psychosocial interventions and sensitisation. Tororo continues to provide a powerful example of how a district can reduce reliance on institutional care and serve as a learning hub for care reform. Across Mpigi, Kampala, Wakiso and Lwengo, more than 250 active community volunteers and para-social workers improved referral pathways, case management and family support, helping vulnerable children receive support before separation occurred.

We also advanced care reform and family-based alternatives. Working with government and institutional partners, we supported the transition away from residential care towards family and community-based care. Partnerships with Freedom Children's Home, Home of Hope and Dreams, and Kankobe Children's Home continued to support their transformation into community-based service hubs. Training for orphanage leaders, staff and government officials helped build shared understanding of deinstitutionalisation and the benefits of family care. Foster care and adoption systems also grew during the year: 65 prospective foster parents were trained, 32 were approved by district panels, four prospective adoptive parents were assessed and approved, children were placed into adoptive and foster-to-adopt families, and eight more children received approval to remain permanently with their caregivers through adoption pathways.

Preventing separation also required stronger family resilience. Through the Uganda Family Care for Children Project, four Savings and Internal Lending Communities were established across Wakiso and Lwengo, reaching 99 families. These groups mobilised UGX 12.8 million in savings and disbursed UGX 6.8 million in loans, helping reduce the economic pressures that often drive family separation. In Kampala, we also launched the NEST programme in Kawempe Division, working with local government to support vulnerable families with young children through parenting, nutrition and economic strengthening.

Innovation was scaled further through partnership with Learn to Play. Parent Playbox Wamu, an African-led parenting programme combining early childhood development, caregiver wellbeing and child protection, grew from a pilot in four communities to 24 community groups, 48 trained para-social workers, 606 parents reached, and 1,134 children supported, including more than 1,000 children under six. The programme is strengthening caregiver-child relationships, improving parental confidence and linking families more closely to child protection systems.

Throughout the year, we also formalised and deepened partnerships with organisations including Nyaka, Learn to Play, Catholic Relief Services, Kampala Capital City Authority,

the Ministry of Gender, Labour and Social Development, Alliance for Children Everywhere, International Social Service, Miracle Foundation, Sister Systems, and Both Ends Believing. Together, these collaborations are helping embed family-based care within government systems, expanding the reach of proven approaches and laying the foundations for sustainable, locally led care reform across Uganda.

Strategic Aim 3: Mobilise a Mass Movement for Care Reform Through Authentic African Voices

Child's i Foundation believes that sustainable care reform must be led by African voices, grounded in lived experience, and shaped by local evidence and leadership.

In 2025, we championed care reform across Africa. In partnership with the Ministry of Gender, Labour and Social Development and FAMadagascar, we hosted a high-level learning visit for officials from Madagascar's Ministries of Population and Justice. The visit highlighted Uganda's progress in family strengthening, reintegration, foster care, gatekeeping and alternatives to institutional care, while creating practical learning opportunities for policymakers seeking to strengthen family-based care systems in their own contexts. This further reinforced Uganda's growing role as a regional leader in care reform and Child's i Foundation's commitment to sharing African-led solutions across the continent.

We also expanded lived experience leadership through our partnership with the Association of Care Leavers Uganda (ACLU). During 2025, ACLU secured legal registration and further developed its organisational capacity. Care leavers played a leading role in co-designing advocacy tools under the Rooted Futures programme and participated in international leadership and exchange opportunities. A major milestone was ACLU's participation in the 46th Session of the African Committee of Experts on the Rights and Welfare of the Child in Lesotho, where care-experienced representatives contributed directly to discussions on General Comment No. 10 on Children Without Parental Care. This reflects our commitment to ensuring that those with lived experience are not simply consulted, but actively shape policy, practice and systems change.

Through webinars, learning events and collaborative platforms, we also advanced advocacy and movement-building across Uganda and Africa. Three regional webinars focused on family-oriented policies for sustainable development, specialised and contextual foster care, and storytelling as a tool for advocacy and systems change. These brought together government officials, civil society organisations, practitioners and care-experienced individuals, creating space for learning, collaboration and collective action. At national level, our active participation in the Uganda Child Rights NGO Network, Alternative Care Working Groups and national child protection platforms continued to influence policy and practice. We also participated in Uganda's National Adoption Conference, helping to elevate positive adoption stories, lived experiences and public awareness of family-based care.

Monitoring, Evaluation, Accountability and Learning (MEAL)
MEAL remained central to our approach. Throughout 2025, programme performance was tracked through quarterly reviews, data quality assessments and continuous learning processes. Across funded programmes, we achieved an average KPI performance score of 93%, demonstrating strong delivery and accountability despite a challenging funding environment.

Our evidence demonstrated that family strengthening interventions lead to measurable improvements in child and family wellbeing. Among families supported through the Active Family and Community Support programme, 96% reduced their vulnerability levels and 88% of children showed improved wellbeing outcomes across health, education, nutrition, psychosocial wellbeing, shelter and economic stability. Evaluation findings from the Grandmothers Project showed child wellbeing rising to 78% in supported households, a 4.2% reduction in households living below the poverty line, and 33% more grandmothers reporting satisfaction with their quality of life. Among families receiving household economic strengthening support, 87% of supported businesses remained operational at project completion. Monitoring of foster care placements showed that 82% of children demonstrated positive wellbeing outcomes and were no longer considered vulnerable, while 16 children were successfully reunited with their biological or extended families and continue to thrive in family environments.

These findings reinforce the effectiveness of family-based care approaches and strengthen our practice-based model for care reform. Learning from programmes such as AFCS, Parent Playbox Wamu, foster care and grandmother-led interventions is increasingly informing district, national and regional policy discussions and helping to shape scalable solutions that keep children safely within families.

Together, these achievements demonstrate that African organisations are not only implementing care reform—they are leading it. By amplifying local evidence, lived experience and practical solutions, Child's i Foundation is helping shape a global movement in which children everywhere can grow up in safe and loving families.

Risk Assessment

Child's i Foundation's Risk Register is updated monthly and reported quarterly (or more frequently if needed) to both the UK and Uganda Boards. The trustees have assessed the risks facing the charity and are confident that systems are in place to mitigate major risks. The key risks the organisation continues to face are:

Risk Area	Risk Management/Mitigation/Outcome
Sustainability in a Challenging Funding Climate Specifically maintaining suitable levels of Unrestricted Funds: Important to meet critical core expenses, including staff salaries. Late funds could impact programme and activity implementation.	The charity produces rolling 12-month forecasts to monitor its financial position and identify potential funding gaps. It conducts scenario planning to ensure it can plan for and react to fluctuations in funding and unexpected costs. Financial risks are included on the risk register and appropriate mitigations are put in place. The charity actively seeks to diversify its income sources and build new relationships and collaborations to grow its income streams. Child's i Foundation is committed to financial sustainability by continuously implementing cost-saving measures where possible to optimise our resources. These efforts are designed to streamline operations, reduce unnecessary expenses and maximise the impact of our programs.

Safeguarding Children & Young People Inadequate or ineffective safeguarding policy or practice leading to, or contributing to, serious injury or harm to a child or young person. This is the biggest operational risk facing Child's i Foundation. Child's i Foundation, by the nature of its work, interacts with extremely vulnerable children and young people, often facing complex challenges. As such, there is a level of inherent risk in this work.	The charity has a robust child protection policy that is at the heart of its operations. All staff and trustees undergo DBS and criminal background checks in the UK and Uganda. Weekly and monthly safeguarding meetings are held, and all children under our care are carefully tracked and monitored through a case management system. Concerns are reported and escalated, guided by the Safeguarding policy. All partners are required to share their safeguarding practice and to adhere to our Safeguarding policy. In Uganda, the organisation employs a Safeguarding and Quality Assurance Lead who takes primary responsibility for safeguarding; however, this is a core responsibility of all staff across the organisation. Our Global Safeguarding Policy includes a Anti-Slavery and Human Trafficking policy. We have annual staff training on Safeguarding to ensure compliance, improve awareness not limited to knowledge update and accountability.

FINANCIAL REVIEW

Child's i Foundation opened the year with funds of £245,436 (2024: £115,267) of which £201,739 (2024: £82,414) related to retained restricted funds from the previous year. Unrestricted funds opened with a position of £43,697 (2024: £32,853).

Income

During the year, Child's i Foundation recognised income of £889,967 (2024: £891,295). This income was realised thanks to the support of many trusts and foundations. These include UBS Optimus Foundation, Medicor Foundation, Martin James Foundation, Stichting Weeshuis der Doopsgezinden Foundation, The Lewin Trust, Hope and Homes for Children, Souter Charitable Trust, Bliss Family Trust, Alliance for Children Everywhere, U.S. Agency for International Development (USAID), Allan & Nesta Ferguson Charitable Trust, Catholic Relief Services, Railway Children Africa. and Good Start Challenge. Thanks also go to our fantastic community of individual and regular givers. 28% (2024: 27%) of 2025 income was unrestricted.

Expenditure

During 2025, costs amounted to £649,749 (2024: £761,126), of which 92% (2024: 95%) was on our social purpose activities with the balance of 8% (2024: 5%) on fundraising costs.

Movement in funds

The net surplus on all funds for the year was £240,218 (2024: surplus of £130,169) and after transfers of £17,528 (2024: £19,028) from the unrestricted fund, lead to an unrestricted net surplus of £22,048 (2024: £10,844) and a restricted surplus of £218,170 (2024: surplus of £119,325).

Financial position

Child's i Foundation closed the year with total reserves of £485,654 (2024: £245,436), of which £419,909 (2024: £201,739) was restricted, and £65,745 (2024: £43,697) was unrestricted. The net assets of those funds are represented by fixed assets of £414 (2024: £819), cash and bank balances of £505,551 (2024: £266,264), receivables of £3,825 (£24,494) and stock of £3,195 (2024: £3,387) less liabilities of £27,627 (2024: £49,528).

Reserves

The organisation's reserves policy is to aim to hold a minimum of 3 months' worth of unrestricted expenditure in general free reserves, meaning unrestricted funds excluding those tied up in fixed assets. The purpose of holding such reserves is to provide buffer funding in the event of a temporary fall in income, and to cover the costs of orderly, child-safe closure if necessary. The general free reserves as at 31 December 2025 were £65,745 (2024: £42,878) and average monthly expenditure from unrestricted funds during the year was £17,673 (2024: £17,681), implying that the organisation held approximately 3.7 months' worth of expenditure in general reserves (2024: 2.4 months).

Going Concern

Child's i Foundation's income comes from a combination of international and UK donors, many of whom have supported our organisation for several years. Over the years our team has diligently diversified our funding streams to ensure we have a strong balance of multi-year programmatic funding and more intermittent foundation and personal donations.

To ensure our charitable group's continuity, the Trustees have examined potential events or conditions that could cast doubt on our ability to function as a going concern. This assessment covers at least one year from the financial statements' approval date and includes forecasts, projections, and an indicative pipeline of future funding opportunities for the remainder of 2026 and beyond.

During 2025, Child's i Foundation continued to secure several multi-year grants. These grants, along with the support from numerous foundations over the years, will allow us to further develop and implement our three strategic priorities.

After considering a period of not less than one year from the approval of the financial statements, the Trustees have found no material uncertainties related to events or conditions that may cast doubt on the charity's ability to continue as a going concern. They firmly believe that the charity possesses sufficient resources to meet its liabilities as they fall due.

The Trustees have also thoroughly assessed the current competitive fundraising landscape, considering secured, committed, and weighted pipeline income streams and concluded they should continue to adopt the going concern basis, as presented in these financial statements.

3) Acknowledgements

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

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

UBS Optimus Foundation
Medicor Foundation
Martin James Foundation
Allan and Nesta Charitable Trust
Stichting Weeshuis der Doopsgezinden Foundation
St James's Place Charitable Foundation
Tony & Sheelagh Williams Foundation
The Lewin Trust
U.S. Agency for International Development (USAID)
Alliance for Children Everywhere
Hope and Homes for Children
Railway Children Africa
Good Start Challenge
Catholic Relief Services
Bliss Family Trust
Chalk Cliff Trust
Rainford Trust

Our corporate partners have gone above and beyond as always, and we thank:
Blue Sky Fostering
Norton Rose Fulbright
Reed Smith

We have also been supported by the following individuals who have made valuable personal donations:

Madeleine Harding (Trustee)
Debbie Clarke (Trustee)
John Clarke
Alastair Bruce
David Bliss
Sue Milner
Susannah Hicks

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

4) Structure, Governance & Management

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

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

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

Directors and Trustees

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

Trustees	Appointed/resigned
Madeleine Harding (Chair)	
Ade Adetosoye	Resigned 21 February 2025
Victoria Bakulumpagi	Resigned 1 January 2026
Debbie Clarke	
Joel Kibazo	
Sarah Duncan	
Katherine McAlpine	
Amelo Ejalu	
Mabel Ajuna	
Lyndsey Fitzgerald	

Recruitment, Appointment and Induction of Trustees

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

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

Organisational Structure and Decision Making

The trustees meet at least four times a year (in person and by video conference), for board meetings, when they consider the strategic direction, financial performance and governance of Child's i Foundation. In addition, during the year, the trustees meet (in person and by video conference), to keep updated, to assess risk and advise the executive team on the delivery of the strategy and operational plans. The charity was managed on a day-to-day basis by the Chief Executive Officer and the Senior Leadership Team, who are accountable to the Board of Trustees. The Trustees and Senior Leadership Team constituted the charity's key management personnel, with responsibility for the strategic direction, governance and operational oversight of the organisation. Throughout most of the reporting period, Christopher Muwanguzi served as Chief Executive Officer, supported by experienced teams in both the UK and Uganda. As part of a planned leadership succession, Christopher stepped down as CEO in October 2025 after five years in the role and almost a decade with Child's i Foundation. Leadership transitioned to David Adoke, who had served the organisation for ten years, most recently as Country Director. This carefully planned transition ensured continuity of leadership, preserved organisational knowledge, and reinforced Child's i Foundation's long-term commitment to African leadership, strong governance, and sustainable growth. Christopher continues to support the organisation in a technical advisory capacity, focusing on fundraising, advocacy and strategic partnerships.

Public benefit

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

Remuneration

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

Equality, Diversity and Inclusion

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

Fundraising statement

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

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

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

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

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

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

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

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

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

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

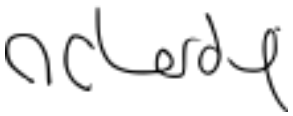
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);

- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.
- The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The annual report was approved by the trustees of the Charity on 10th August 2026 and signed on its behalf by:





....

Madeleine Harding, Chair Debbie Clarke, Vice Chair

Independent examiner's report to the trustees of Child's i Foundation
I report to the charity trustees on my examination of the financial statements of the charitable company for the year ended 31 December 2025.

Responsibilities and basis of report
As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- The financial statements have not been prepared in accordance with the methods and principles of "Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Buzzacott Audit LLP

Hugh Swainson
For and on behalf of Buzzacott Audit LLP, Independent Examiner
130 Wood Street
London
EC2V 6DL

21 August 2026

Consolidated statement of financial activities 31 December 2025
(Including income and expenditure account)

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £
Income from:							
Donations and legacies	2	**235,454**	**638,311**	**873,765**	240,319	649,252	889,571
Investments		**16,202**	—	**16,202**	1,724	—	1,724
Total		**251,656**	**638,311**	**889,967**	242,043	649,252	891,295
Expenditure on:							
Raising funds	4	**44,260**	**9,641**	**53,901**	37,987	3,109	41,096
Charitable activities	5	**167,820**	**428,028**	**595,848**	174,184	545,846	720,030
Total		**212,080**	**437,669**	**649,749**	212,171	548,955	761,126
Net income (expenditure)		**39,576**	**200,642**	**240,218**	29,872	100,297	130,169
Transfers between funds	17	**(17,528)**	**17,528**	—	(19,028)	19,028	—
Net movement in funds	3	**22,048**	**218,170**	**240,218**	10,844	119,325	130,169
Reconciliation of funds							
Total fund balances brought forward		**43,697**	**201,739**	**245,436**	32,853	82,414	115,267
Total fund balances carried forward		**65,745**	**419,909**	**485,654**	43,697	201,739	245,436

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

Balance sheets 31 December 2025

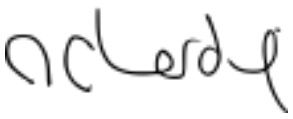
	Notes	**2025 Group £**	**2025 Charity £**	2024 Group £	2024 Charity £
Fixed assets					
Tangible fixed assets	10	**414**	**414**	819	819
Current assets					
Stock	11	**3,195**	—	3,387	—
Debtors	12	**3,825**	**3,531**	24,494	13,423
Cash at bank and in hand		**505,551**	**286,492**	266,264	217,314
Unit trusts investments		**296**	—	—	—
		512,867	**290,023**	294,145	230,737
Creditors: amounts falling due within one year	13	**(27,627)**	**(11,244)**	(49,528)	(12,345)
Net current assets		**485,240**	**278,779**	244,617	218,392
Total net assets		**485,654**	**279,193**	245,436	219,211
Funds					
Unrestricted funds	17	**65,745**	**18,616**	43,697	41,137
Restricted funds	17	**419,909**	**260,577**	201,739	178,074
Total funds		**485,654**	**279,193**	245,436	219,211

For the year ended 31 December 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These accounts were approved and authorised for issue by the Board on 10th August 2026 and signed on their behalf by:



Chair - Madeleine Harding

Child's i Foundation Company Limited by Guarantee

Registration Number: 06674427 (England and Wales)

Consolidated Statement of Cash Flows 31 December 2025

	Note	2025 £	2024 £
Net cash flow from operating activities			
Net cash provided by operating activities	A	**223,391**	113,380
Cash flows from investing activities			
Interest receivable and similar income		**16,202**	1,724
Receipt on disposal of tangible fixed assets		—	(830)
Increase in investment on Unit Trusts		**(307)**	—
Net cash provided by investing activities		**15,895**	894
Change in cash and cash equivalents in the year		**239,287**	114,274
Reconciliation of net cash flow to movement in net funds:			
Cash and cash equivalents at 1 January 2025		**266,264**	151,990
Cash and cash equivalents at 31 December 2025		**505,551**	266,264

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

	2025 £	2024 £
Net income (expenditure) for the year (as per the statement of financial activities)	**240,218**	130,169
Adjusted for:		
Interest receivable and similar income	**(16,202)**	(1,724)
Depreciation (note 9)	**404**	266
Adjustment for foreign exchange	**13**	1
Decrease (increase) decrease in stocks	**190**	(39)
Decrease (increase) in debtors	**20,669**	(22,212)
(Decrease) increase in creditors	**(21,900)**	6,919
Net cash provided by operating activities	**223,392**	113,380

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

Basis of preparation

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

Going concern

Child's i Foundation's income comes from a combination of international and UK donors, many of whom have supported our organisation for several years. Over the years our team has diligently diversified our funding streams to ensure we have a strong balance of multi-year programmatic funding and more intermittent foundation and personal donations.

To ensure our charitable group's continuity, the Trustees have examined potential events or conditions that could cast doubt on our ability to function as a going concern. This assessment covers at least one year from the financial statements' approval date and includes forecasts, projections, and an indicative pipeline of future funding opportunities for the remainder of 2026 and beyond.

During 2025, Child's i Foundation continued to secure several multi-year grants. These grants, along with the support from numerous foundations over the years, will allow us to further develop and implement our three strategic priorities.

After considering a period of not less than one year from the approval of the financial statements, the Trustees have found no material uncertainties related to events or conditions that may cast doubt on the charity's ability to continue as a going concern. They firmly believe that the charity possesses sufficient resources to meet its liabilities as they fall due.

The Trustees have also thoroughly assessed the current competitive fundraising landscape, considering secured, committed, and weighted pipeline income streams and concluded they should continue to adopt the going concern basis, as presented in these financial statements.

Critical accounting judgements and estimation uncertainty

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the accounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustments in the next financial year (see assessment of going concern above).

Basis for consolidation

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

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

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

As permitted by section 408 of the Companies Act 2006 and the charities SORP FRS 102, no separate statement of financial activities has been presented for Child's i Foundation alone.

Income

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

- Donations, legacies and grants are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Gift aid recoverable is accounted for as the charity earns the right to consideration by its performance.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Gifts in kind donated for use by the charity are included when receivable and valued at the amount the charity would have had to pay to acquire them.

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

Expenditure

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

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

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

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

resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

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

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

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

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

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

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

Foreign exchange

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

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

Financial instruments

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

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

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

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

Unrestricted funds

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

Restricted funds

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

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

Statement of financial activities:

	Unrestricted funds £	**Restricted funds £**	**2025 Total funds £**	Unrestricted funds £	Restricted funds £	2024 Total funds £
Income and restricted gifts	**154,571**	**500,758**	**655,329**	117,092	435,718	552,810
Expenditure	**113,675**	**360,245**	**473,920**	141,936	434,714	576,650
Net movement in funds	**40,896**	**140,513**	**181,409**	(24,844)	1,004	(23,840)

Balance sheet:

	2025 Total funds £	2024 Total funds £
Fixed assets	—	—
Current assets	**222,844**	63,406
Creditors: amounts falling due before one year	**(13,940)**	(27,373)
Creditors: amounts falling due after one year	—	—
	208,904	36,033
Unrestricted funds	**50,344**	11,587
Restricted funds	**158,560**	24,446
	208,904	36,033

Child's i Foundation LTD, Plot 1 Kyambogo View, Ministers Village, PO BOX 72071, Kampala, Uganda.

2 Income from donations and legacies

	Unrestricted funds £	**Restricted funds £**	**Total 2025 £**	Unrestricted funds £	Restricted funds £	Total 2024 £
Donations	**85,995**	—	**85,995**	149,404	—	149,404
Grants	**135,781**	**638,745**	**774,526**	67,737	651,996	719,733
Legacies	—	—	—	—	—	—
Revaluation (loss)/ gain and fund transfer on consolidation	**2,327**	**(434)**	**1,893**	(744)	(2,744)	(3,488)
Gift aid reclaimed	**11,351**	—	**11,351**	23,922	—	23,922
	235,454	**638,311**	**873,765**	240,319	649,252	889,571

3 Net movement in funds is stated after charging

	Group		**Charity**	
	2025 £	2024 £	**2025 £**	2024 £
Auditor's remuneration:				
Other auditors	**1,141**	1,371	—	—
Independent Examination	**4,860**	4,680	**4,860**	4,680
Other services	—	1,968	—	1,968
Foreign exchange (loss) / gain	**13**	(2)	—	—
Depreciation on fixed assets	**404**	266	**404**	266

4 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Staff costs	**15,346**	**9,012**	**24,358**	6,359	2,968	9,327
Other direct cost	**28,914**	**629**	**29,543**	31,628	141	31,769
	44,260	**9,641**	**53,901**	37,987	3,109	41,096

5 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Direct costs	**119,014**	**418,489**	**537,503**	134,623	532,561	667,184
Support costs (see note 6)	**48,806**	**9,539**	**58,345**	39,561	13,285	52,846
	167,820	**428,028**	**595,848**	174,184	545,846	720,030

6 Support costs

	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Legal and professional	**10,253**	**82**	**10,335**	2,009	105	2,114
Audit and accounting fees	**6,001**	**1,424**	**7,425**	8,019	1,182	9,201
Insurance costs	**1,948**	**1,597**	**3,545**	2,554	1,436	3,990
Other costs	**4,789**	**375**	**5,164**	5,202	—	5,202
Support staff costs	**25,411**	**6,061**	**31,472**	21,511	10,562	32,073
Depreciation	**404**	—	**404**	266	—	266
	48,806	**9,539**	**58,345**	39,561	13,285	52,846

7 Staff costs

	Group		Charity	
	2025 £	2024 £	**2025 £**	2024 £
Wages and salaries	**380,769**	379,556	**113,919**	119,355
Social security costs	**33,085**	32,085	**4,316**	6,943
Pension costs	**3,223**	3,223	**2,858**	3,223
	417,077	415,742	**121,093**	129,521

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

	Group		Charity	
	2025	2024	**2025**	2024
No of employees	29	29	**2**	3

One employee earned over £70,000 during the year, within the range of £70,000 - £79,999 (2024: One employee in the range £80,000 - £89,999).

The total employee benefits (including pension and employer's national insurance) paid to key management personnel in the group amounted to £71,541 (2024: £80,545). Except for the trustees (who are not remunerated), key management personnel are considered to be the CEO only.

Pension Scheme

The charity operates a defined contribution scheme. Contributions are charged in the statement of financial activities as they accrue. The charge for the year was £3,223 (2024: £3,223). There were 3 (2024: 3) scheme members at the balance sheet date. £546 (2024: £546) of contributions was owed to the scheme as of that date.

8 Trustees' remuneration

No trustees received any remuneration from the charity in relation to their services during the year (2024: £nil). No trustees were reimbursed for expenses during the year (2024: £nil) with respect to travel to a trustee meeting.

9 Taxation

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

10 Tangible fixed assets

Group	Office equipment £	Motor vehicles £	Computer equipment £	**2025 £**
At 1 January 2025	24,967	23,331	9,585	**57,883**
Additions	—	—	—	—
FX adjustment	—	—	—	—
At 31 December 2025	24,967	23,331	9,585	**57,883**
Depreciation				
At 1 January 2025	24,967	23,331	8,766	**57,064**
Charge for the year	—	—	404	**404**
FX adjustment	—	—	1	**1**
At 31 December 2025	24,967	23,331	9,171	**57,469**
Net book value				
At 1 January 2025	—	—	819	819
At 31 December 2025	—	—	**414**	**414**

Charity	Computer equipment £
At 1 January 2025	**3,364**
Additions	—
At 31 December 2025	**3,364**
Depreciation	
At 1 January 2025	**2,544**
Charge for the year	**405**
At 31 December 2025	**2,949**
Net book value	
At 1 January 2025	**819**
At 31 December 2025	**414**

11 Stock

	Group		Charity	
	2025 £	2024 £	**2025 £**	2024 £
Stock	**3,195**	3,387	—	—

12 Debtors

	Group		Charity	
	2025 £	2024 £	**2025 £**	2024 £
Grants receivable	—	—	—	—
Prepayments and accrued income	**3,825**	24,494	**3,531**	13,423
Other debtors	—	—	—	—
	3,825	24,494	**3,531**	13,423

13 Creditors: amounts falling due within one year

	Group		Charity	
	2025 £	2024 £	**2025 £**	2024 £
Trade creditors	**14,832**	28,148	**892**	775
Other taxes and social security costs	**2,432**	4,351	**2,432**	4,351
Accruals	**10,363**	17,029	**7,920**	7,219
	27,627	49,528	**11,244**	12,345

14 Company Limited by Guarantee

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

15 Related party transactions

During the year, the charity received donations of £17,717 from 10 related parties. All related parties were either Trustees, staff or their family members. (2024: £102,171 from 11 related parties).

16 Operating lease commitments

At 31 December 2025 the total of the Charity's future minimum lease payments falling within one year under non-cancellable operating leases for office space was £9,836 (2024: £10,136).

17 Analysis of funds

Group	At 1 January 2025 £	Income £	Expenditure £	Transfers £	**At 31 December 2025 £**
Unrestricted funds					
General funds	43,697	251,656	(212,080)	(17,528)	**65,745**
Restricted funds					
Medicor Foundation	77,305	76,127	(69,116)	—	**84,316**
UBS Optimus Foundation – Transform Collective Rooted Futures project	—	155,968	(36,529)	—	**119,439**
UBS Optimus Foundation - Families not Orphanages Phase II	32	—	—	(32)	—
The Lewin Trust	—	24,901	(9,780)	—	**15,121**
Souter Charitable Trust	1,066	—	(1,131)	65	—
Allan and Nesta Charitable Trust	5,241	—	(5,225)	—	**16**
Catholic Relief Services	(107)	63,814	(63,814)	—	**(107)**
Hope and Homes for Children	—	21,385	(21,376)	(9)	—
Hope and Homes for Children – Transform Africa Alliance	—	14,573	(7,417)	—	**7,156**
St James Place Foundation	16	—	(199)	183	—
Alliance for Children Everywhere (USAID)	268	21,181	(21,715)	—	**(266)**
Martin James Foundation	(13,605)	(1,644)	(593)	15,842	—
Martin James Foundation – Madagascar project	—	6,650	(6,650)	—	—
Martin James -Foundation – Transform Africa Alliance	—	14,643	(3,533)	—	**11,110**
Good Start Challenge	—	43,047	(1,772)	—	**41,275**
Railway Children Africa – Transform Africa Alliance	—	7,695	(3,709)	—	**3,986**
UBS Optimus Foundation - Africa Advocacy Initiative project Year 1	56,719	(78)	(36,830)	—	**19,811**
UBS Optimus Foundation - Africa Advocacy Initiative project Year 2	66,050	—	(31,274)	—	**34,776**
UBS Optimus Foundation - Africa Advocacy Initiative project Year 3	—	64,967	(6)	—	**64,961**
UBS Optimus Foundation - A Family for All Children project	8,766	124,250	(114,700)	—	**18,316**
Other Small Funds	(12)	832	(2,300)	1,479	**-1**
Total restricted funds	201,739	638,311	(437,669)	17,528	**419,909**
Total funds	245,436	889,967	(649,749)	—	**485,654**

The specific purpose of the restricted funds are as follows:

Medicor Foundation: The Medicor Foundation made a 3-year grant from September 2023 toward the support of developing a community-based child protection and care system in Mpigi District including prevention, gatekeeping, alternative care and repurposing institutions.

UBS Optimus Foundation – Transform Collective Rooted Futures : This is a two-year project with a grant of USD 200,000 under the Rooted Futures project to support the development of a national framework on supporting independent living for young people leaving care, amplify the voices of affected communities, and create critical regional advocacy leadership by positioning the Transform Alliance Africa (TAA) as a regional leader.

The Lewin Trust: This is a 3-year project with a grant amount of GBP 150,156. This started in August 2025 and will end in July 2028 under the NEST (Nourish Economic Strengthening Thrive) Project.

Souter Charitable Trust: The carry forward grant from 2023/24 to contribute towards the cost of adoption services in Uganda has ended. The Souter Trust has continued their on-going support with an unrestricted grant of £10,000 supporting our work on family-based care and the strengthening of child protection in 2025.

Allan and Nesta Charitable Trust: funding to pay qualified, dedicated social workers to support families and ensure children are in education.

Catholic Relief Services: funded a 2-year project called "Family Care for Children in Uganda" which commenced in March 2023. The goal of the project is to support Uganda's care Reform system in Ensuring Children Thrive in safe and Nurturing families.

Hope and Homes for Children: This was a grant of £21,385 to support: i) the continuing partnership between CiF and HHC on African Union advocacy; ii) the strategic oversight and progress of child care reform in Uganda; iii) the longer-term financial resilience of CiF to support social workers, funding to pay qualified, dedicated social workers to support families and ensure children are in education.

Hope and Homes for Children (South Africa & Rwanda): This is a two-year funding received to support Transform Alliance Africa (TAA) activities for FY 2025 and 2026. The total amount is USD 20,000 p.a.

Alliance for Children Everywhere (USAID funded project): This is a USAID-funded Advancing Protection and Care for Children in Adversity (APCCA) - African Alliance for Children and Families (AACF) project that was implemented over a five-year period from October 2024, which unfortunately ended abruptly in January 2025 due to US President's 'Stop work' order.

Martin James Foundation: this is an extension grant for the "Demonstrating and strengthening community led alternatives to orphanages" contract which started in November 2021 that was extended and ended in 2024.

Martin James Foundation – Transform Alliance Africa: This is a two-year funding received to support TAA activities for FY 2025 and 2026. The total amount is £15,000.

Good Start Challenge: This grant was received in December 2025, amounting to EUR 50,000 to support the Play Box Wamu project over 7 months. This project involves early childhood learning using play boxes.

Railway Children for Africa: This is a two-year funding received to support Transform Alliance Africa activities for FY 2025 and 2026. The total amount is USD 20,000 over 2 years.

UBS Optimus Foundation – A Family for All Children project: This project is named "A family for all children in Uganda, Strengthening and advocating for sustainable alternatives for children at risk and living outside parental care". This 3 -year project started in January 2023 and will now be extended to 2026.

UBS Optimus Foundation – Africa Advocacy Initiative Year 1 and 2: The Africa Advocacy Initiative is a two-year project (commenced in January 2024) designed to support an evidence-based, Pan-African advocacy approach that prioritises family-based care and the strengthening of child protection and community systems. This programme has now been extended to 2026.

UBS Optimus Foundation – Africa Advocacy Initiative Year 3: This is an extension grant of £64,967 (CHF70,618) to continue supporting the African Advocacy Initiative programme.

Stichting Weeshuis der Doopsgezinden: We received two unrestricted grants of EUR50,000 and EUR25,000 in 2025 to fund and strengthen our Alternative Care of children work and support our organisational core costs.

David Bliss Trust: this is an unrestricted grant of £10,000 to support our work on family-based care and the strengthening of child protection following our 'Stronger with you' appeal early 2025.

Rainford Trust Foundation: this is an unrestricted grant of £5,000 to support our work on family-based care and the strengthening of child protection following our 'Stronger with you' appeal early 2025.

2024 comparative note:

Group	*At 1 January 2024 £*	*Income £*	*Expenditure £*	*Transfers £*	*At 31 December 2024 £*
Unrestricted funds					
General funds	*32,853*	*242,043*	*(212,171)*	*(19,028)*	*43,697*
Restricted funds					
Medicor Foundation	*64,887*	*80,000*	*(70,261)*	*2,679*	*77,305*
UBS Optimus Foundation II	*(1,900)*	*—*	*—*	*1,900*	*—*
UBS Optimus Foundation - Families not Orphanages Phase II	*—*	*15,473*	*(15,441)*	*—*	*32*
UBS -The Co-Nordic Initiative	*(15,648)*	*—*	*—*	*15,648*	*—*
Souter Charitable Trust	*2,729*	*—*	*(1,663)*	*—*	*1,066*
Allan and Nesta Charitable Trust	*—*	*8,000*	*(2,759)*	*—*	*5,241*
Catholic Relief Services	*4,710*	*95,208*	*(100,025)*	*—*	*(107)*
Grand Challenges Canada	*40*	*—*	*—*	*(40)*	*—*
UBS Strengthening for Scale	*960*	*372*	*(372)*	*(960)*	*—*
St James Place Foundation	*30,277*	*—*	*(30,261)*	*—*	*16*
Alliance for Children Everywhere (USAID)	*—*	*57,984*	*(57,716)*	*—*	*268*
Martin James Foundation	*(11,241)*	*13,800*	*(16,164)*	*—*	*(13,605)*
Martin James Foundation – Madagascar project	*—*	*7,837*	*(7,837)*	*—*	*—*
British Red Cross	*(652)*	*—*		*652*	*—*
The Tides Center	*—*	*12,615*	*(12,615)*	*—*	*—*
Railway Children Africa	*—*	*7,177*	*(7,177)*	*—*	*—*
UBS Optimus Foundation - Africa Advocacy Initiative project Year 1	*—*	*162,339*	*(105,620)*	*—*	*56,719*
UBS Optimus Foundation - Africa Advocacy Initiative project Year 2	*—*	*66,050*	*—*	*—*	*66,050*
UBS Optimus Foundation - A Family for All Children project	*7,476*	*121,655*	*(120,365)*	*—*	*8,766*
Other Small Funds	*776*	*742*	*(679)*	*(851)*	*(12)*
Total restricted funds	*82,414*	*649,252*	*(548,955)*	*19,028*	*201,739*
Total funds	*115,267*	*891,295*	*(761,126)*	*—*	*245,436*

Fund balances at 31 December 2025 and 2024 are represented by:

2025	**Unrestricted funds £**	**Restricted funds £**	**Total 2025 £**
Fixed assets	**414**	**—**	**414**
Current assets	**77,712**	**435,155**	**512,867**
Current liabilities	**(12,381)**	**(15,246)**	**(27,627)**
Total net assets	**65,745**	**419,909**	**485,654**

2024	*Unrestricted funds £*	*Restricted funds £*	*Total 2024 £*
Fixed assets	*819*	*—*	*819*
Current assets	*79,603*	*214,542*	*294,145*
Current liabilities	*(36,725)*	*(12,803)*	*(49,528)*
Total net assets	*43,697*	*201,739*	*245,436*