

BECOME CHARITY
WORKING NAME: BECOME

COMPANY NUMBER: 2700693
YEAR ENDED 31 MARCH 2023

BECOME.

THE CHARITY FOR CHILDREN IN CARE
AND YOUNG CARE LEAVERS

Become Charity

Trustees' Annual Report
and Financial Statements

for the Year Ended 31 March 2023

Company no. 2700693

Charity no. 1010518

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Message from the Chief Executive and Chair

This year we marked our 30th year as a charity. Not celebrated – because it's still the case that too many care-experienced young people do not have the love, support and stability they need and deserve – but we took the opportunity to reflect nonetheless on the progress that's been made and the changes we continue to fight for. We invited key supporters and young people to an exhibition – where our Trustee, Pip, spoke about what Become means to her.

"In 30 years' time, I expect the changes Become has advocated for to be policy. I expect Become to continue to help us to thrive but not in spite of a failing care system. I expect the government to listen to us in the way that Become does."

This year saw the publication of the Government commissioned Independent Review of Children's Social Care. We were pleased to see the acknowledgement that the care system is not working for too many children and young people and that the review included 13 of our recommendations for change. The Government's response to the review set out their vision to put love and stability at the heart of children's social care. Whilst we welcomed this vision and some of the proposals they put forward, we were clear that greater ambition, investment and urgency is needed if we are to end the care cliff young people face when leaving care and to improve the experiences of children in the care system.

In particular, there was little in the Government's plans to tackle the big issue of instability in the care system, which currently sees 7 in 10 children in care experiencing a change in home, school, or social worker each year – an issue we highlighted in our 'Home for Christmas' report which revealed the shocking number of children and young people in care moved over the Christmas period.

Young people's voices are at the heart of all we do, and we were pleased that over 200 young people shared their views, told their story, or fed into our policy and participation work. We launched our young person's design group, 'Future of Care' to develop new measurements of success for young care leavers, amplified the voices of hundreds more young people during Care Day with our #KnowAboutCare theme, and achieved our highest ever level of media coverage, helping to build awareness and push for change.

We continued to positively impact the lives of care-experienced young people through our services, including reaching more care-experienced young people in new settings such as HMP Pentonville. Our Propel service offered advice and support to care leavers on all aspects of applying to, preparing for and making a success of Further and Higher Education and this year we expanded our delivery of workshops for young people and continue to see growth in the number of people accessing our online Propel resources.

We also worked to improve the practice of professionals working with young people and saw a 50% increase in the numbers we reached through our training programmes. A particular highlight this year was delivering the first cohort of our innovative Personal Advisor (PA) Training Programme – working with local authorities to pilot accredited learning for the professionals who support young people leaving care.

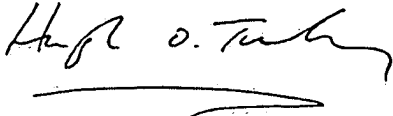
As we look forward, and against the backdrop of a cost-of-living crisis making life even more challenging for care-experienced young people, we will intensify our efforts to reach more children and young people, helping them understand their rights and entitlements, access the support they need, develop their skills, and overcome the challenges they face. We will ensure their voices and experiences are at the centre of all we do. We will redouble our efforts to fight for a care system that works better for all children and young people, now and into the future.

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On behalf of the Board of Trustees, we express our heartfelt gratitude to all the individuals, Trusts and Foundations, and corporate supporters who play a vital role in transforming the lives of children and young people with care experience. Your unwavering support fuels our determination to keep pushing forward.

Thank you!

A handwritten signature in black ink, appearing to read 'Hugh Thornbery', with a horizontal line underneath.

Hugh Thornbery CBE
Chair of Trustees

A handwritten signature in black ink, appearing to read 'Katharine Sacks-Jones', in a cursive style.

Katharine Sacks-Jones
Chief Executive

Trustees' Annual Report for the Year Ended 31 March 2023

The Trustees present their report (which includes the strategic report) and the audited financial statements for the year ended 31 March 2023. The reference and administrative information is set out on page 42 of this report.

The aims and objectives of Become

Charitable objects:

To promote the care, upbringing and establishment in life of children and young people who are or have been looked after or assisted by local authorities or other public or charitable bodies charged with the care and upbringing of children or who are or have been in the care of foster or adoptive parents.

<https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/1010518/governing-document>

Our vision is that care-experienced people have the same chances as everyone else to live happy, fulfilled lives.

Our mission is to help children in care and young care leavers to believe in themselves and to heal, grow and unleash their potential. We work alongside them to make the care system the best it can be.

Ensuring our work delivers our aims

We review our aims, objectives, and activities each year. This year has been the third year of our five-year strategy period (2020 – 2025) and we remain focused on delivering across our four strategic aims: supporting children, supporting practice, challenging the system and changing attitudes.

We have continued to develop and deliver ambitious plans to reach children and young people through online and digital support as well as increasing our outreach and partnership work with other organisations.

We have increased our capacity to support young people, develop professional practice and to work with young people to campaign for change to the care system and to tackle stigma. We continue to build our operational and fundraising capacity to enable us to grow as an effective and sustainable organisation able to deliver tangible change for children and young people in the coming years.

We are focused on ensuring we have the most impact in young people's lives and have developed and are starting to implement a new approach to how we measure and report on impact across our strategic aims.

Our values

Honesty

We speak up, for, and alongside children in care and young care leavers. We always act in their best interests. We share a vision and purpose that we convey clearly to others.

Empowerment

We help children in care and young care leavers to be powerful agents of positive change in their own lives, in the care system and in society.

Respect

We listen to care-experienced people and we work in partnership with them to improve the experience of being in care and their life after care.

Kindness

We care about the young people we work with and we help the care system to be more like a good parent. We look after ourselves and after each other so we can be our best for young people.

Optimism

We are angry about the times when the care system and society let young people down, but are determined, ambitious and optimistic about our ability to make things better.

Strategic aims

Supporting children

We help children in care and young care leavers to believe in themselves and to shape the future they want.

Supporting practice

We develop and support the practice of people who work with and care for children in care and young care leavers, so that they are able to do their best for young people.

Challenging the system

We ensure that the voices of children in care and young care leavers are listened to and acted upon – and we hold people and organisations who have power, in and over the care system, to account.

Changing attitudes

We improve society's understanding of, and empathy with, children in care and young people and adults who are care-experienced.

How our activities deliver public benefit

All our charitable activities focus on children and young people in care and young care leavers. We are committed to meaningfully involving young people in every area of our work where possible, including operations and governance. We have had due regard of the guidance issued by the Charity Commission.

Strategic Report

Achievements and performance

Become delivers a range of services and activities aimed at improving the lives and future life chances of care-experienced children and young people. These include the Care Advice Service, Coaching and 1:1 support, and Propel (a website for care leavers providing information on the support available at colleges and universities across the UK). Through these programmes we reached 983 children and young people (directly and via supporting adults in their lives) this year.

We also work to campaign for change and to support young people to participate in policy making. This year we worked with 220 young people who shared their views, told their story, or fed into our policy and participation work to influence change. May 2022 saw the publication of the Independent Review of Children's Social Care and after 18 months of working with young people to ensure their voices and views were fed in, we were pleased to see the acknowledgment that the care system is not working and the inclusion of 13 of our recommendations for change – we continued to influence the Government's response to the review throughout the year.

Care Advice Service

The Care Advice Service provides holistic information, advice and support for children in care and care leavers, their loved ones and professionals who support them. 605 made contact with the Care Advice Service in the financial year. The ages of the young people who contacted us ranged from 14-27, and additionally a number of care-experienced adults (28+) also reached out to the Care Advice Service. Individuals contacted us from all regions of the UK, with the majority of those contacts coming from Greater London, followed by the South East and the North West.

The service has been offered by freephone and email, but we will be transitioning to a new call handling platform allowing WhatsApp, automatic messaging and web chat digital solutions to increase accessibility and reach.

This year, we saw a high number of complex issues for the young people calling the Care Advice Line and continued need for the follow-on case work and wellbeing support we offer as part of our service. The most common areas of support requested related to housing and homelessness, higher education and general rights and entitlements.

We had a high number of calls from young people struggling with their mental health, with most safeguarding issues arising relating to young people in mental health crises – with suicidal ideation or active plans for suicide, alongside safeguarding concerns around sexual abuse, domestic abuse, criminal exploitation and street homelessness.

Our team work closely with local authorities and other specialist providers to ensure young people can access the support they are entitled to. The Care Advice Service also acts as way for young callers to access other opportunities within Become, including ongoing one-to-one support and coaching, our Link Up group sessions, and campaigning and influencing opportunities through Become the Movement.

"Thank you for everything. I don't always express things very well, but I appreciate your support. I know things will get better too, thank you for spending the time and showing you care."

Care experienced young person, November 2022

In an effort to reach those young people facing particular disadvantage, we piloted an in-person Care Leavers Advice Surgery at HMP Pentonville. After early success, we delivered monthly advice surgeries, advising 23 young people on their rights and entitlements as care leavers, enabling them to access the support they're entitled to whilst in custody, and in preparation for release. We plan to build on this in the coming year, extending our offer to other custody settings.

"I feel more educated and able to know who to contact if I needed help."
(Care leaver at HMP Pentonville)

The Link Up

We have continued to deliver weekly Link Up sessions, creating a safe and supportive social space for care leavers to build friendships and community. 27 young people attend, the majority of whom attended multiple Link Up sessions.

We facilitated Link Up "spécials", including a series focused on poetry and another on self-love and self-care. We delivered monthly "Speakers' Corner" spécials, inspiring young people by hearing the journeys and reflections of care-experienced adults.

"I enjoyed the crafts and the meal. Just to be able to sit and talk with the others, sharing our experiences, is so helpful and refreshing." (Young person attending Link Up sessions)

Propel

The Propel service has continued to offer advice and 1:1 support to care leavers on all aspects of applying to and preparing for Further Education and Higher Education. This support has included identifying courses and institutions, support with UCAS and Student Finance applications, advice around local authority support and financial bursaries and grants and connecting young people with dedicated support on campus. We supported 93 young people (directly and via their supporting adults) over the year.

This year we expanded delivery of workshops for young people on Higher Education, working with partner organisations including Virtual Schools, Local Authority Children's Social Care Teams, and University Widening Access Teams, to deliver 16 workshops reaching 164 young people aged 16 – 25.

We merged the Propel website with the main Become website, and maintained up to date information about each institution's offer to care leavers and courses available. 14,860 people used the Propel website to better understand the support available to them (up from 8,854 last year).

Coaching

This year we worked with 38 care leavers through our Coaching offer, supporting young people to identify their personal goals – managing workload, emotional wellbeing, building social networks and more - and to create and execute their own plans to progress towards these goals. The focus has been on building motivation, clarity around goals, action, and self-belief.

Coaching has primarily been delivered online. However, our qualified Coach delivered an in-person group workshop to young people accessing coaching support to further motivate and equip them to work towards their goals.

One young person supported through our coaching programme commented:

"Coaching provides a safe space to reconnect with myself. It has given me the energy to work towards the things I have always wanted. Coaching has helped change my mindset and attitude."

(Young person accessing coaching)

Working with a younger age group

Our Services team continued to deliver workshops for children and young people in care about healthy relationships, focusing on how to build and maintain healthy relationships, warning signs of an unhealthy relationship and knowing where to go for support if worried about a relationship.

We partnered with Children's Social Care teams and voluntary organisations to deliver 9 workshops, reaching 54 young people aged 12 – 17. The content has been well received, with young people and organisations commenting on their value:

"I learned about relationship with yourself and with others"

(Young person accessing workshop)

"I just wanted to say a big thanks for the session ... all the children demonstrated a good understanding in the individual conversations I held afterwards! Thank you!"

(Partner organisation for Let's Talk Relationships project)

Impact

This year we began to develop a detailed Impact Framework and new impact measures to better measure the impact of our Care Advice Service, Propel and Coaching. Using these impact tools, we know that 90% of young people providing feedback on their support via the Care Advice Line Advice felt better after their call, and 69% felt more confident in understanding their rights and entitlements and had learnt about support available to help them tackle challenges they face.

Based on a subsequent review, these impact measures will be further developed, based on reflections and experiences of our services team and young people.

This coming year we will develop or update a Theory of Change for each service and build the updated impact measures into our Lamplight recording system.

Training

This year we delivered over 40 training sessions reaching 542 professionals from local authorities, organisations and charities across the UK, an increase of almost 50% of from last year. We collaborated with care-experienced young people in the design, piloting, delivery and evaluation of the training we delivered.

We delivered training on topics including An Introduction to the Rights and Entitlements of Care-Experienced Young People, A Beginner's Guide to Care, and Language Matters, which discusses terminology used within the care system and the impact this may have on care-experienced young people. Training was primarily delivered virtually, but we have resumed some in-person delivery post-Covid.

100% of the professionals reported improved knowledge, skills and tools to effectively support young people; 98% felt training would positively impact their professional practice; and 95% would definitely recommend Become training to a colleague.

"I have my first 1:1 coming up with our designated Looked After Children lead and a young care experienced person who is going to university, so everything I have learned is going to be so helpful and I feel much more confident in the support I can offer and how I can add to the support network at the college."
(Professional accessing training on Supporting Care-Experienced Young People on their Journey to Higher Education)

Personal Advisors Training Programme

This year we delivered the first cohort of our innovative Personal Advisor (PA) Training Programme, which aims to build knowledge and improve practice among PAs who have such a critical role in supporting positive outcomes for care leavers, but for whom there is currently no standardized training.

We delivered an accredited training programme for Cohort 1, involving 5 Local Authority leaving care teams, involving 18 PAs. Of these, 6 learners have so far been awarded the full Advanced Award qualification, and a further 7 PAs continue to work towards the full qualification. One PA is working towards the Foundation Award qualification.

We initiated an external evaluation and, based on formative learning, we adapted the programme, and commenced a condensed programme to a second cohort of Personal Advisors from Y local authorities.

Interim evaluation suggests the content is valuable to PAs, and that young trainer involvement in delivery particularly supports learning.

Next year we will complete cohort 2 and commence cohort 3, continue the external evaluation, and develop plans for how the programme can be sustained.

Influencing policy

At Become, we are committed to challenging the system and shaping policy to make it the best it can be for children in care and young care leavers. We use our insight and expertise with policy makers and service providers and our platform to ensure the voices and experiences of young people are at the heart of decision-making and helping to improve outcomes and opportunities for young care-experienced people.

This year provided an important opportunity for change, with the publication of the Independent Review of Children's Social Care report, which acknowledged the care system was not working, and included 13 of our recommendations for change. Following publication, we continued to work to influence the Government's response, holding meetings throughout the year with various parliamentarians across political parties to secure support for the changes we wanted to see, including Helen Hayes, the shadow Children's Minister and Layla Moran, the Lib Dem Education Spokesperson. We briefed MPs for a backbench debate on the Care Review and a separate debate on the cost of living – highlighting the impact on care leavers. We also briefed Peers for several debates in the House of Lords and were pleased to see parliamentarians drawing directly from our briefings. We also met with several DfE teams to influence thinking about implementation of the Care Review and provided various opportunities for DfE teams to hear from young people directly.

A highlight this year was taking 100 care-experienced young people to Parliament. Working with our partners from #ItsOurCare (7 voluntary organisations), we held a rally in Parliament, which included MPs meeting with

young people and signing a pledge to listen to their views, and a roundtable with the Secretary of State for Education and Shadow Minister, Josh MacAlister (who led the Independent Review of Children's Social Care), the Chief Secretary to the Treasury and the Children's Commissioner. We followed up later in the year with a social media day of action, where young people could share messages with MPs.

We also held a roundtable in the House of Lords hosted by Baroness Young for Peers to hear from young people directly on our 2 key campaign areas – the care cliff of support as young people turn 18 and instability for children in care – with Department for Education leads also in attendance.

Our 'Home for Christmas' research report highlighted how many children were facing instability over the Christmas period – 1,257 children moved placements between 18 December 2021 and 3 January 2022. Our research was picked up widely in the media and was referenced in both the House of Commons and the House of Lords.

Throughout the year, we produced a range of policy statements, reports, consultation responses, and briefings for parliamentarians and others to better inform decision makers and influence policy development and practice. This included responding to the Government consultation on supported accommodation, and various meetings with Ofsted on both supported accommodation and the introduction of a separate inspection judgement for care leavers, which we were pleased to see will be implemented.

This year, as part of our commitment to being an evidence-based organisation, we began our 3-year research partnership with the University of Oxford's Rees Centre to understand what success means to care leavers. Researchers are working alongside our care-experienced design group named 'Future of Care' made up of 12 young people aged 21-25 and over the next 3 years. The team will co-produce research materials and outputs, gaining insights from a range of stakeholders including local authorities and other young people. At the end of the project, we will have a new tool that can measure the success of care leavers.

Young people's participation in improving the care system

Our work to improve the care system is delivered alongside young people with experience of care and underpinned by our values. We believe strongly in the expertise held by care-experienced young people and seek to create opportunities where their views can be shared directly with decision makers to improve policy and practice, in ways that are both meaningful and safe.

This year we have grown our capacity to work with more young people and in different ways, and over the course of the year, 220 young people shared their views, told their story, or fed into our policy and participation work to influence change.

Become The Movement is our growing network of care-experienced children and young people and this year we established a regular newsletter and WhatsApp broadcast group so we can share opportunities to engage in campaigning for change. We have made sure that their voices have been heard by decision-makers – whether that was arranging opportunities for young people to talk directly, or by collating their input to share in briefings and reports. Examples over the last year include:

- Being involved in groups focusing on a particular project such as:
 - o Our new Corporate Parenting Group, which is exploring who could be a corporate parent, in advance of Government consulting on this issue later this year
 - o A new campaign group, helping to design a new campaign around instability
 - o Our research group 'Future of Care' which is working with the University of Oxford Rees Centre to develop a tool that can measure what success means to care leavers

- Meetings with MPs, Peers and Ministers through #ItsOurCare day of action; APPG events and House of Lords roundtable
- Responding to surveys and consultations and joining focus groups

It's important that professionals hear directly from young people on what good practice looks like and many of our network members spoke powerfully and expertly at events for professionals and decision-makers this year, including the Children in Care Conference, care leavers events and Ofsted workshops on inspections.

We have been developing our processes and approaches to make sure that young people's involvement is safe, meaningful, and rewarding and updated policies and processes to support this.

Campaigning and Communications

Our ongoing communications and campaigns highlight specific issues with the care system and seek to drive change by raising public awareness and understanding, challenging attitudes, and speaking to those in power who can make change happen, always ensuring young people's voices are front and centre.

Signups to our supporter newsletter continue to grow with nearly 7,000 on our mailing list, a year-to-date increase of 68%. We also saw a 25% increase in followers across our social media channels. We were proud to launch our new look impact report this year, highlighting what went well and what we would like to do even better next year.

We created over 50 opportunities for young people to share their views and experiences with professionals and potential supporters through our owned and earned communications platforms and 24 separate occasions where young people shared their views with the media.

We had our highest ever level of media coverage this year, appearing in 58 national features including BBC News, ITV, Channel 4, The Today Programme and a range of newspapers including the Guardian, the Independent, the Express and the Sunday Mirror. In addition, we had 37 sector trade mentions, plus 32 regional, 24 local, 5 international and 2 national name checks for signed sector letters around the Cost of Living and the Human Rights Act. Highlights included:

- A Christmas feature in the Metro
- Wide pick up on our Home for Christmas research, starting with an exclusive on the Today Programme, an opinion piece in the Express and pick up across a range of national and local media
- ITV news piece on care leavers and the cost-of-living crisis
- Our response to Government's implementation plan proposal – including a young person we work with on Channel 4 News and a feature in the Sunday Mirror with young people's responses to the Government's plans
- A consumer media feature in Woman magazine

This year, we started a reactive media campaign to challenge stigma by responding to resident complaints about planning permission for children's homes, calling for more understanding and urging residents to contact their MP to ask why more is not being done by Government to help children in care.

During the special days, weeks and months that celebrate the voices of care-experienced young people we ask young people to share their views and raise public awareness of issues in the care system. Care Day is the world's biggest celebration of children and young people with care experience, and we have been leading the campaign in England since it first began in 2015. This year our aim was to challenge common misconceptions about care

and tackle the stigma and prejudice that care-experienced face by amplifying what they want people to #KnowAboutCare, over 360 people joined in, reaching 2.1 million people.

At the start of 2023, we also initiated #Day18 – on the 18th of each month we mark the age at which young people are made to leave care, using infographics to raise awareness of our campaign to #EndTheCareCliff

Collaboration

We collaborate and partner with voluntary sector organisations and public bodies to ensure young people can access the support they need, to strengthen our work to improve the care system and ensure care-experienced young people have opportunities to shape activity in the sector.

We are members of alliances and coalitions campaigning on issues in the care system, including the Alliance for Children in Care and Care Leavers, Alliance for Youth Justice, Maternal Mental Health Alliance, Children's Rights Action Group, the Kinship Care Alliance, #KeepCaringTo18 campaign and the steering group of #ItsOurCare. We also sit on Ofsted's Social Care National Consultative Forum and National Network for the Education of Care Leaver's National Strategy Group and the Children England Board.

We collaborate by adding our voice to sector campaigns and this year we have supported a range of campaigns around young refugees, investment from Government, SEND proposals and the UK examination by the United Nations Committee on the Rights of the Child.

Our expertise has also been welcomed through joining advisory boards and steering groups including Ofsted's Supported Accommodation Advisory Group; John Lewis Partnership expert group and National Network for the Education of Care Leavers Quality Mark, as well as speaking at events (and supporting young people to speak at events) to share expertise.

We also partner with academics such as our 3-year programme with the Rees Centre at Oxford University looking at how to better assess outcomes for care leavers.

Financial review

Fundraising

We rely upon the commitment and generosity of individuals, trusts and foundations, and businesses to support care-experienced young people and change the care system. Our funders and supporters play an integral part in our work, and the generous support we receive enables us to make a difference to the lives of the young people we stand shoulder to shoulder with.

The majority of our income comes from grant-making organisations, we are also grateful to be supported by members of the public who regularly support our work through challenge events and DIY fundraising. Become also works with a number of corporate partners who make donations to Become's work and/or support their employees in fundraising.

We're deeply grateful to our supporters, and the commitment they give to care-experienced young people and changing the care system. Here are just some of the extraordinary supporters who make our work possible:

AKO Foundation	Jane & John Hutchinson
Allan and Gill Gray Philanthropy	James Laughland
BBC Children in Need	John Turner
Biking for Children in Care	Kate Somerville Skincare
Become Players	The Listening Fund
Blagrave Trust	Lincoln Private Investment Office Foundation
BPL Global	Annie Macmanus
BTMK	Mark Leonard Trust
Capital One	Mediaworks
Clothworkers' Foundation	Pamela Morgan and Christopher Plummer
The Considered Ask Foundation	The Patricia Routledge Foundation
Cousin Media Group	News UK
Dulverton Trust	Royal Warrant Holders Association Charity Fund
Esmée Fairbairn Foundation	Souter Charitable Trust
The Francis Laughland Trust	Swire Charitable Trust
	The Will Houghton Foundation

We warmly acknowledge and remember John Crisp.

Our amazing community of supporters went above and beyond in 22/23. There are so many highlights, but here are just a few.

- Our Biking for Children in Care Community celebrated its 21st anniversary – what an exceptional group of people.
- We cheered on record numbers of runners in The Big Half – the day was a huge celebration of all they achieved.
- Our Become Players went from strength to strength, and we were delighted to win Best Online Stewardship 2022 at Charity Virtual Events Awards, for our supportive Discord server.

Our dedicated high-value supporters continue to help us support care-experienced young people. In 22/23 over 40 companies, trusts and foundations, and philanthropists wanted to make a difference in the lives of care-experienced young people. Thanks to their generosity we were able to continue supporting our community.

A massive thanks to our brilliant supporters for their inspiring commitment to our work.

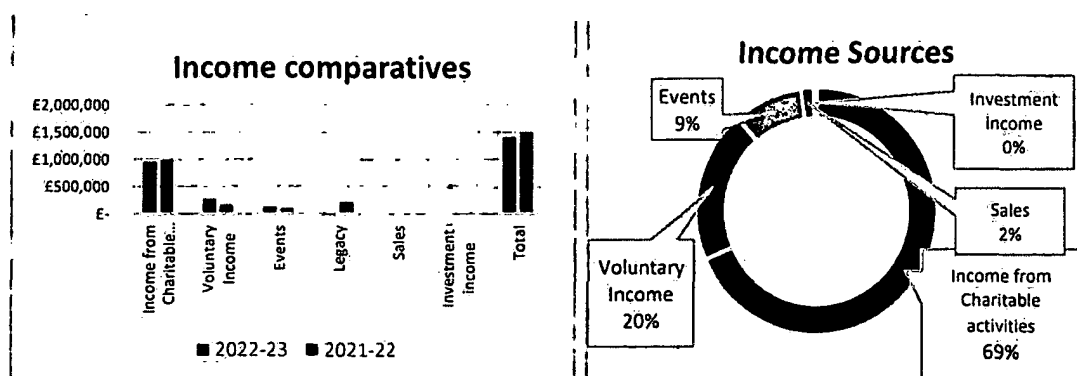
Most of our fundraising activity is managed by our small in-house fundraising team. During this year we did employ the services of some specialist providers to support us in certain areas. This included digital acquisition consultancy from The Collective (The Collective is the trading name of Team Collective Ltd)

We did not engage the services of any professional fundraising agencies to undertake direct response fundraising, solicitation or cultivation, either by phone, online or face-to-face.

We plan our fundraising communication to ensure we don't create undue pressure to donate, and, where possible, we take active steps to avoid care-experienced young people being shown our fundraising requests. We seek to share the authentic voice of the young people we support and never sensationalise their experiences. We record donor details and preferences on our secure database to ensure we contact them in the way they choose; supporters have the option to update their contact preferences at any time.

We act in compliance with the terms laid down by the Fundraising Regulator, and data protection guidelines. We strive to achieve the highest possible standards of professional conduct and standards when fundraising and undertake several measures to ensure we are accountable for our practices. We had no complaints this year with regard to our fundraising practices. We carry out our activities in line with our own values and commitment to equity, diversity and inclusion.

Our principal sources of funding during the year continued to be grant funding for information projects and various young people participation projects representing 69% of the total income of the charity (2022: 66%). Grants are recorded as income from charitable activities. The other 31% is derived from voluntary donations, challenge events, and investment income.



Overall income in 2022-23 was 5% lower than the previous year, at £1,407,743 compared to £1,488,078 the year before. We were also grateful to have received a generous legacy in 2021/22 which accounted for 15% of income in the previous financial year. Total expenditure increased due to demand on services and to reflect organisational growth plans. This was up 9% to £1,471,449 compared to £1,355,735 in the previous year.

In the coming year, Become will be working to maintain and enhance income generation, and to continue to invest in philanthropic and corporate fundraising, and build our propositions and pipelines in this area. We will focus on sustained impact for children in care and care-experienced young people and on resources for support but also innovation and insight to address the challenges they face.

We continued to deliver direct work to young care leavers throughout the year, focusing our work towards one-to-one support, the Care Advice Service and Propel (our online resource for care-experienced young people who would like to get into higher and further education). Our work continues to attract interest from other organisations and policy-makers as we take what we learn from direct delivery to inform policy and influencing work.

Restricted funds raised for participation projects and information support totalled £632,813 in 2023 (2022: £728,106). Spending against grants received amounted to £526,987 (2022: £548,196). Any restricted funds unspent are carried forward for use in following years.

Charitable work/ Accounting year:	2022-23	2021-22	2020-21	2019-20	2018-19
Total charitable work	£1,005,158	£971,436	£644,088	£498,601	£562,921
Increase/ (decrease) on previous year	3.5%	51%	29%	(11%)	(1%)

Reserves policy

At 31st March 2023, the total reserves of the charity were £791,533, of which £461,195 was restricted by funders for specific projects, £147,460 was designated and £182,878 was unrestricted. The Trustees have decided that the charity should aim to retain an appropriate level of unrestricted, 'free' reserves, which are sufficient to cover between 6 to 9 months' core running costs. In 2023 this represents between £312,785 and £469,178.

The Trustees calculate the free reserves as that part of the unrestricted funds that are freely available, and not including any designated funds which have been earmarked for specific projects.

At 31 March 2023, the charity carried forward unrestricted free reserves of £172,230 (2022: £284,144) representing around two months' core running costs on our general fund of £927,733; see unrestricted expenditure on page 28 as follows:

Unrestricted reserves	£182,878
less: net book value of unrestricted fixed assets (note 9)	<u>£(10,648)</u>
Total unrestricted free reserves	<u>£172,230</u>

Investment policy

The Trustees managed the investment portfolio in accordance with our governing document. Monies not immediately required for the objects of the charity may be invested in investments, securities or property as may be thought fit having regard to any consents and in accordance with any relevant laws. The finance sub-committee includes Trustees with sufficient specialist knowledge and experience of investments suitable to the present needs of the charity.

We held investments in cash deposits and the COIF Global Equity Fund at the year end. The investments are primarily held for income purposes, generating £6,730 in the year – a return on investment of 2.66%. Although we do not have a specific target for returns on investment, we aim to have a positive return.

Principal risks and uncertainties

Strong financial controls are in place to mitigate the risk of financial losses due to theft or fraud, and these controls are regularly reviewed. We also have in place a safeguarding policy that applies to all staff and Trustees, volunteers or consultants working on our behalf.

Trustees monitor the charity's risk register and charge the Chief Executive and senior management team to employ appropriate controls and mitigating actions to manage the levels of risks. The board is satisfied that the charity is managing its key risk areas:

Financial surety

- Increased costs and insufficient income to deliver mission & plans, heightened by economic climate.

Business Continuity and Operational Resourcing

- Staffing issues meaning reduced capacity & loss of knowledge & skills
- Lack of operational and administrative capacity and external provision impacts on business continuity
- ICT systems failures or other data breach leading to operational & data protection issues
- External forces (e.g. future pandemics, terrorist attacks, flooding etc.) lead to business continuity risks

Good Governance

- Lack of good governance & strategic leadership leading to mission drift & reduced impact/or inability to adapt, meaning we fail to remain relevant.

Safeguarding children and young people

- Ineffective professional practice & safeguarding policies & procedures putting children & young people at risk

Strategic clarity and vision

- Failure to create a fully equitable, diverse, inclusive organisation leads to impact on mission and reputational risk
- Our offer becomes outdated or irrelevant to young people
- We fail to adapt to new technology and become a digital organisation
- We do not maintain our position as key players in the sector or do not capitalise on partnership & collaboration opportunities
- Challenging political climate means we do not see policy changes needed

Good reputation, profile

- Low external profile undermining potential to generate unrestricted funds, achieve influencing goals and reach care-experienced young people
- External activity on social media has a detrimental impact on Become's reputation

Plans for the future

We plan to continue to grow our organisation in order to increase our impact and make a difference to the lives of more care-experienced children and young people.

Next year will see a step change in our ability to support young people and increase our accessibility and reach as we transition to a new call handling platform which will enable young people to use a range of digital tools to access support from Become.

After a successful pilot at HMP Pentonville, we plan to extend our offer to other custodial settings.

We will also be expanding our Propel programme with a new support offer for care leavers looking to access vocational opportunities, including apprenticeships.

We are increasing our outreach capacity so more young people and professionals know about our work.

Our work to develop strong and robust impact measurement practices across our services will continue, and we will embed new impact measures into our system and develop our evidence bank.

Young people are best placed to know what is working and what is not and their voices are critical both within Become and in bringing about broader change, which is why we are increasing our participation capacity and have an ambition to grow the number of care-experienced children and young people involved in our influencing work to 200 next year.

We will continue to work to influence government policy and, with a General Election on the horizon, build public support via our campaigning and media work. This will include launching a new campaign to improve stability for children in care, as well as building on our current campaign to End the Care Cliff. We will also be running an inquiry into corporate parenting, on behalf of Members of Parliament in the All Party Parliamentary Group for care-experienced children and young people.

We will continue to develop our Equity, Diversity and Inclusion approach, including looking at how we attract diverse talent into our organisation, continue to build an inclusive culture where all our team feel a sense of belonging and to reach and centre the voices of care-experienced young people of diverse backgrounds. We are constantly learning and will be looking at clear measures to report against this work and ensure we are accountable.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 26 March 1992 and registered as a charity on 22 April 1992. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2023 was ten (in 2022 it was eleven). The Trustees have no beneficial interest in the charitable company.

The legal objects of the charity

Our legal objects are to promote the care, upbringing and establishment in life of children and young people who are or who have been looked after or assisted by local authorities or other public or charitable bodies charged with the care and upbringing of children who are or who have been in the care of foster or adoptive parents and in particular (but without limitation) by:

1. Providing education, training and advice to such children and young people and to their carers
2. Conducting and promoting research as to the most effective means of providing care, making available the useful results
3. Relieving poverty, sickness, hardship and distress and preserving and protecting the health of such children and young people.

Board of Trustees

The Board assesses its skills base on a regular basis and fills identified gaps by advertising and recruiting new Trustees. Trustees are chosen for their complementary skills, breadth of experience and contribution to the charity in a range of ways. New board members are appointed by the board to serve the period up to the next AGM when the appointment is put to the members for approval.

The chair and Trustees are appointed on a three-year term, renewable for three terms, subject to consideration by the Board in particular circumstances. The minimum number of Trustees is four and the maximum number is 12.

New Trustees meet with the Chair, Chief Executive and the senior leadership team as part of an induction process. As the charity works with vulnerable children and young people, disclosure and barring service checks are completed as appropriate in accordance with our safeguarding policy.

In addition to regular board meetings, the board holds periodic strategic planning and review days to consider emerging issues and develop strategic plans.

We are pleased to have a diverse board in terms of skills and experience and also diversity around race and age. We are proud that half of our board are care-experienced.

The charity invests in Board Development to enable board members to better know each other and appreciate the different expertise and perspectives on the board and to enhance board decision making and effectiveness.

Organisational structure

The board of Trustees meets quarterly and is responsible for overseeing the strategic direction of the charity. Trustees review salaries on an annual basis as part of the organisation's budget cycle. Salaries are set based on the requirement and responsibility of a role and sector pay benchmarking.

The Finance and Funding sub-committee meet quarterly prior to board meetings to inform, support and monitor key finance and risk areas, and report to the full board on these areas.

Responsibility for the day-to-day running of the charity and delivery of activities is delegated to the Chief Executive and the senior management team.

Statement of responsibilities of the Trustees

The Trustees, who are also directors for the purposes of company law, are responsible for preparing the Trustees' annual report (including the strategic report) and the financial statements in accordance with applicable law and United Kingdom accounting standards.

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 its incoming resources and application of resources, including the net income or expenditure, for the 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 Charities Statement of Recommended Practice (SORP)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006 and the Memorandum and Articles of Association. The Trustees 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:

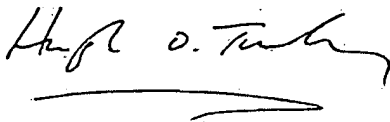
- There is no information relevant to the audit of which the auditors are unaware
- The Trustees have taken all steps that they ought to have to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

A resolution to appoint the auditor for the coming year will be put to a future Trustee meeting.

In approving the Trustees' Annual Report, we also approve the strategic report included therein, in our capacity as company directors.

Approved by the Trustees on 20 September 2023 and signed on their behalf by:



Hugh Thornbery CBE
Chair



Eliot Lyne
Treasurer

Report of The Independent Auditors to the members of Become Charity Limited

Opinion

We have audited the financial statements of Become Charity (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's 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 Trustees' annual report, other than the financial statements and our auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

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

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

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement 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.

Auditor's responsibilities for the audit of the financial statements

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud and error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

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

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which it operates. We determined that the following laws and regulations were most significant: The Charities Act, Companies Act 2016, UK GAAP and Charity SORP FRS 102.
- We obtained an understanding of how the charity is complying with those legal and regulatory frameworks and made enquiries to the management of known or suspected instances of fraud and non-compliance with laws and regulations. We corroborated our enquiries through our review of board minutes, other relevant meeting minutes and review of correspondence with regulatory bodies.
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the audit team included:
 - Identifying and assessing the controls management has in place to prevent and detect fraud;
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
 - Challenging assumptions and judgments made by management in its significant accounting estimates and judgments,
 - Identifying and testing journal entries, in particular journal entries posted with unusual account combinations; and
 - Assessing the extent of compliance with the relevant laws and regulations.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations are from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's [website](#). This description forms part of our Report of the Auditors.

BECOME CHARITY
WORKING NAME: BECOME

COMPANY NUMBER: 2700693
YEAR ENDED 31 MARCH 2023

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

S Plumb ACA

Susan Plumb ACA
Senior Statutory Auditor
For and on behalf of Haines Watts, Chartered Accountants and Statutory Auditors
Old Station House
Station Approach
Newport Street
Swindon
SN1 3DU
Date: 22 Sept 2023

Statement of Financial Activities

(Incorporating an income statement)

Year ended 31 March 2023

		Unrestricted				
	Note	General	Designated	Restricted	2023 Total	2022 Total
Income from:		£	£	£	£	£
Donations and Legacies	2	410,605	-		410,605	483,910
Trading Activities	3	24,675			24,675	12,798
Charitable activities	4	332,920		632,813	965,733	985,513
Investments		6,730			6,730	5,857
Total Income		774,930	-	632,813	1,407,743	1,488,078
Expenditure on:						
Costs of raising funds		466,291			466,291	364,299
Charitable activities		461,442	16,729	526,987	1,005,158	971,436
Total Expenditure	5&8	927,733	16,729	526,987	1,471,449	1,335,735
Net income/ (expenditure) before gains and losses on investments		(152,803)	(16,729)	105,826	(63,706)	152,343
Net gain / (loss) on investments	10	(11,878)	-	-	(11,878)	21,366
Net income / (expenditure)		(164,681)	(16,729)	105,826	(75,584)	173,709
Transfers between Funds	13	54,000	(54,000)	-	-	-
Net movement in funds		(110,681)	(70,729)	105,826	(75,584)	173,709
Reconciliation of funds:						
Fund balance at 1st April 2022	13	293,559	218,189	355,369	867,117	693,406
Fund balance at 31st Mar 2023	13	182,878	147,460	461,195	791,533	867,115

The statement of financial activities includes all gains and losses recognised in the year.

The income and expenditure derive from continuing activities. See note 19 for an analysis of the 2022 comparatives.

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities:		
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds (note 13)	(75,584)	173,709
Add depreciation	6,641	9,774
Less purchase of fixed assets	(7,879)	(1,018)
Less interest & dividend income	(6,730)	(5,857)
Less (gain) / add loss on revaluation of investments	11,878	(21,366)
Less increase in debtors	190,823	(158,446)
Add increase in creditors	(10,888)	5,502
Cash provided by/ (used in) operating activities	A 108,261	2,298
Cash flows from investing activities		
Income from interest & dividends	6,730	5,857
Cash provided by/ (used in) investing activities	B 6,730	5,857
Cash flows from financing activities	C	-
Increase in cash and cash equivalents in the year (A+B+C)	114,991	8,155
Total cash & cash equivalents brought forward	505,001	496,846
Total cash and cash equivalents carried forward *	619,992	505,001

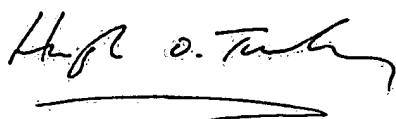
*refer to balance sheet, page 30

Statement of Financial Position (Balance Sheet)

As at 31 March 2023

	Note	2023 £	2023 £	2022 £
Fixed assets:				
Tangible assets	9	10,648		9,410
Investments	10	217,506		229,383
			228,154	238,793
Current assets:				
Debtors	11	42,806		233,629
Cash at bank and in hand		619,992		505,000
		662,798		738,629
Liabilities:				
Creditors: amounts falling due within one year	12	99,419		110,307
Net current assets			563,379	628,322
Total net assets less current liabilities			791,533	867,115
Net Assets			791,533	867,115
Funds				
General funds	13		182,878	293,554
Designated funds	13		147,460	218,189
Total unrestricted funds	13		330,338	511,743
Restricted funds	13		461,195	355,372
Total funds	13		791,533	867,115

Approved by the Trustees on 20 September 2023 and signed on their behalf by:



Hugh Thornberry CBE
Chair



Eliot Lyne
Treasurer

Notes to the financial statements

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation: The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts under Financial Reporting Standard applicable in the UK (FRS102 – effective 1 January 2015) - (Charities SORP FRS102) and the Companies Act 2006.

The presentational currency in these accounts is sterling, rounded to the nearest £.

Become meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis: There are no material uncertainties about the charity's ability to continue. The accounts have therefore been prepared on a going concern basis. The charity has cash reserves of £619,992 and net assets of £791,533.

Income: Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant and is not deferred.

Donated services and facilities: Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteer time with the charity is not recognised and reference is made in the Trustees' annual report on their contribution.

Donated professional services and donated facilities are recognised on receipt on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable: Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1 Accounting policies cont.

Expenditure, allocations and irrecoverable VAT: Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure includes attributable VAT which cannot be recovered. All costs are allocated between the expenditure categories in the SoFA on a basis designed to reflect the use of the expenditure. Costs relating to a particular activity are allocated directly, others including support costs and governance costs, are apportioned on an appropriate basis as set out in note 8, and as agreed with funders:

The costs of generating funds relates to salary & support costs incurred in raising funds from both voluntary sources (including investment income) and restricted grants for charitable activities.

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 allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll, IT costs, and premises costs which support the charity's engagement programmes and activities. These costs are allocated between the costs of raising funds and expenditure on charitable activities. The basis of apportionment is set out at note 8.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Operating leases: Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due and on a straight line basis over the term of the lease.

Tangible fixed assets: All assets purchased with a value of over £1,000 and a life of more than one year are capitalised at cost. Depreciation is provided at rates calculated to write off the cost of each asset to its estimated residual value on a straight line basis over its expected useful life, usually 3 years. Leasehold improvements and the building of cloud and other IT infrastructure is amortised over the remaining length of the lease or over 5 years if shorter.

Investments: Investments are shown in the accounts at market value at the balance sheet date. Any unrealised gains or losses made in the year are recorded in the statement of financial activities.

Debtors and prepayments: Trade and other debtors are recognised at the settlement amount due after any trade discounts. Prepayments are valued at the amount prepaid net of any discounts.

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.

1 Accounting policies cont.

Creditors and provisions: Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount to settle the obligation can be measured or estimated reliably.

Fund accounting:

Restricted funds are to be used for specific purposes as laid down by the donor or funder.

Designated funds are unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Transfers between funds are made where the income for a project is exceeded by the costs incurred on the project, or where it has been agreed with the funder to use unspent balances at the end of a project on activities with a similar objective.

Pensions: The charitable company operates a group money purchase defined contribution pension scheme operated by Royal London. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no further liability under the scheme other than for the payment of those contributions.

The charity made a 5% employer contribution to a money purchase pension scheme operated by Royal London under auto-enrolment. It acts as agent in the collecting and paying over of any employee pension contributions. Employees who are part of the pension scheme make a minimum contribution of 3% towards the scheme. The employer's contributions made for the accounting period are treated as an expense in the financial statements.

2 Donations and legacies

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
David & Ruth Lewis	40,000	-	40,000	40,000
Will Houghton	30,000	-	30,000	25,000
Events	130,984	-	130,984	95,099
Legacy	-	-	-	218,189
Regular giving and Other Donations	209,621	-	209,621	105,622
Total	410,605	-	410,605	483,910

Donations and incoming resources are separately identified where single transaction amounts are £5,000 or over, except for donors who wish to remain anonymous.

3 Income from other trading activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Other Income	724	-	724	500
Consultancy & Training	23,951	-	23,951	12,198
Total	24,675	-	24,675	12,798

4 Incoming resources from charitable activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Grant income:				
The Mark Leonard Trust	50,000	-	50,000	50,000
The Blagrove Trust		60,700	60,700	
The Dulverton Trust	35,000		35,000	
The BigAsk	14,400		14,400	
Fidelity		91,250	91,250	
Evan Cornish		10,000	10,000	
The Listening Fund	-	-		23,400
Garfield Weston	-	-		30,000
Paul Hamlyn	-	-		30,000
Mrs Smith & Mount Trust	-	-		15,000
Oso Foundation	25,000		25,000	20,000
BBC Children In Need	500	9,994	10,494	8,711
The National Lottery Community Fund		200,655	200,655	153,966
The Cloth Workers Foundation		100,000	100,000	200,000
Alan and Gill Gray Philanthropy		129,414	129,414	185,629
Tolkien Trust	50,000		50,000	50,000
Esmee Fairbairn	72,250	-	72,250	71,750
Five Rivers Child Care Ltd	-	-		5,000
Angus Lawson	-	-		14,400
Swire Charitable Trust	25,000		25,000	25,000
AKO Foundation		25,000	25,000	25,000
Global Make Some Noise	-	-		25,000
The Rainford Trust	-	-		5,000
John Coates Charitable Trust	-	-		5,000
The Van Neste Foundation	-	-		5,000

Will Houghton Trust	30,000		30,000	10,000
Other (under £5,000)	30,770	5800	36,570	27,657
	332,920	632,813	965,733	985,513

Grants, trust, corporate and contract income are separately identified where single transaction amounts are £5,000 or over or if the funder requires disclosure in the accounts.

5 Net income/ expenditure

This is stated after charging the following expenditure:

		2023	2022
		£	£
Depreciation & loss on disposal		6,641	9,774
Auditors remuneration		4,922	5,119
Operating lease rentals:	Property	8,491	52,832
Trustees/ Directors remuneration	(note 7)	-	-

6 Staff costs and numbers

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	885,035	742,844
Social security costs	90,379	71,251
Pension contributions (defined contribution scheme)	37,622	34,842
Total direct staff costs	1,013,036	848,937
Outsourcing & consultancy fees	94,053	134,833
Total costs	1,107,089	983,770

One employee had emoluments within the range of £70,000 to £79,999 and 0 within £60,000 to £69,999, (2022: 0 within £70,000 to £79,999 and 0 within £60,000 to £69,999).

The key management of the charity comprises the Chief Executive, Director of Operations, Director of Fundraising, Director of Services (including an interim director during the year) and Director of Policy, Campaigns and Communications. Their total emoluments amounted to £257,194 (2022: £251,015) inclusive of employer's pension contributions of £9,463 (2022: £12,402).

BECOME CHARITY
WORKING NAME: BECOME

COMPANY NUMBER: 2700693
YEAR ENDED 31 MARCH 2023

The average weekly number of employees (full-time equivalent) employed by the charity during the year was as follows:

	2023	2022
	no.	no.
Generating Funds	6.4	4.9
Charitable Activities	15.9	13.7
Governance	0.2	0.2
	<u>22.5</u>	<u>18.8</u>

7 Trustee Remuneration and Related Part Transactions

No Trustees received remuneration during the year (2022: nil).

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity or reimbursed expenses during the year (2022: none).

8 Total expenditure

	Cost of generating funds	Charitable expenditure	Governance costs	Support costs	2023	2022
	£	£	£	£	£	£
Staff costs and freelance consultants (note 6)	278,279	621,021	4,660	203,129	1,107,089	983,771
Related staff & volunteer costs	10,425	24,848	-	50,022	85,294	47,911
Participant travel & related expenses	835	20,973	-	-	21,807	23,579
Materials production, printing and activities	57,460	6,870	-	8,752	73,082	26,732
General office costs	25,029	54,922	-	37,324	117,275	89,398
Website development	-	5,164	-	2,216	7,380	47,589
Premises costs	-	275	-	8,216	8,491	50,320
Professional, legal and accounting fees	-	34,899	4,922	4,566	44,389	56,661
Trustees' expenses	-	-	-	-	-	-
Depreciation (note 5 & 9)	-	-	-	6,641	6,641	9,774
Expenditure	372,028	768,973	9,582	320,866	1,471,449	1,335,735
Allocation of support staff & related costs *	71,592	179,382	2,177	-320,866	-	-
Allocation of support costs *	19,150	47,983	582	-	-	-
Sub-total	462,770	996,338	12,341	-	1,471,449	1,335,735
Allocation of governance costs *	3,521	8,820	-12,341	-	-	-
Total expenditure reallocated	466,291	1,005,158	-	-	1,471,449	1,335,735

* The charity identifies costs to support its general charitable activities and fundraising costs (costs of generating funds). It then identifies governance costs. General management and support staff costs are allocated to the charitable activities and costs to generate funds based on time spent per activity. Central office costs, depreciation, establishment, and other sundry costs are allocated to charitable activities and costs to generate funds based on headcount, as an approximation to usage rates.

9 Tangible fixed assets

		Leasehold Improvements	Computer Hardware & Software	Furniture & Equipment	Total
		£	£	£	£
Cost	At 1 April 2022	-	67,284	18,324	85,608
	Additions	-	7,879	-	7,879
	Disposals	-	-	-	-
	At 31 March 2023	-	75,163	18,324	93,487
Depreciation	At 1 April 2022	-	57,874	18,324	76,198
	Charge for the year	-	6,641	-	6,641
	Disposals	-	-	-	-
	At 31 March 2023	-	64,515	18,324	82,839
Net Book Value	At 1 April 2022	-	9,410	-	9,410
	At 31 March 2023	-	10,648	-	10,648

10 Investments

	2023	2022
	£	£
COIF Charities Global Equity Income Fund		
Value at 01 April 2022	229,383	208,017
Additions/(Disposals) in the year	-	-
Value at 31 March 2023: 84,718.31 @ 2.5674p	217,506	229,383
Unrealised gain/ (loss)	(11,878)	21,366

Based on the quarterly dividends paid, the income yield was 2.66% (2022 – 2.52%)

11 Debtors

	2023	2022
	£	£
Trade debtors	10,542	1,389
HM Revenue & Customs – Gift Aid reclaimable	907	907
Accrued income	3,500	218,189
Prepayments & accrued income	22,726	10,919
Other debtors	5,131	2,225
	42,806	233,629

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Subscriptions in advance and deferred income	12,225	4,595
Trade creditors	16,007	42,894
Taxation & social security	34,220	14,910
Accruals	36,967	47,908
	99,419	110,307

13 Movements in funds

	At start of year	Incoming resources	Outgoing resources	Funds transfer in	At end of year
a. Widening Participation in FE/HE	26,264	25,000	37,929	-	13,335
b. Care Advice Service	45,225	200,655	143,166	-	102,714
c. Impact	682	-	-	-	682
d. Personal Advisors' Training	102,227	100,000	107,222	-	95,005
e. Policy & Participation	943	70,700	47,761	-	23,882
f. Coaching and 1:1 Support	3,276	-	3,276	-	-
g. Workshops for Children in Care	4,996	9,994	6,660	-	8,330
h. Capacity development	171,759	226,464	180,973	-	217,250
Total Restricted funds	355,372	632,813	526,987	-	461,195
General Funds	293,554	763,052	927,733	54,000	182,878
Designated Funds	218,189	0	16,729	-54,000	147,460
Total funds	867,115	1,395,865	1,471,449	-	791,533

Purposes of restricted funds

Restricted funds cover specified activities, including employment, health and education programmes, online services for children and young people and specific projects, as described below:

13a. Widening Participation in FE/HE – The AKO Foundation and Will Houghton Foundation are funding a project to widen participation in further education for young people leaving care.

13b. Care Advice Service – grants were received from Global Make Some Noise, National Lottery Community Fund, Claire King Charitable Trust and Bartle Family Charitable Trust towards the Care Advice Service.

13c. Impact – Lloyds Bank Foundation funded a new monitoring and evaluation database.

13d. Personal Advisors' Training – the Clothworkers' Foundation are funding a five-year pilot PA training programme which aims to improve the skills and knowledge of PAs who are supporting young people leaving care.

13e. Policy & Participation – grants from the Paul Hamlyn Foundation, the Van Neste Foundation and the Listening Fund contributed towards Policy, Campaigns and Communications team members salaries.

13f. Coaching and 1:1 support – The Mrs Smith and Mount Trust and the Angus Lawson Memorial Trust contributed towards delivering a Coaching Programme to improve the emotional wellbeing of care-experienced young people.

13g. Workshops for Children in Care – BBC Children in Need have committed to 3 years of support in the development and delivery of healthy relationship workshops for children in care, helping them build positive relationships, improve emotional wellbeing and increased confidence.

13j. Capacity development - funding from a three-year grant from Alan and Gill Gray Philanthropy to increase Become's capacity to deliver direct support to young people, build an evidence base, develop an impact measurement approach and invest in future sustainability.

Purpose of designated funds

The Morris Legacy has been designated to fund two new roles to grow the policy and public affairs capacity and build a research & evaluation function over a two year period, with the remaining transferred to free reserves.

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	10,648	-	10,648
Investments	217,506	-	217,506
Net current assets	102,183	461,195	563,378
Net assets at 31 March 2023	330,337	461,195	791,532

15 Operating lease commitments

The charity had total commitments under operating leases expiring as follows:

	Equipment		Property	
	2023 £	2022 £	2023 £	2022 £
Within 1 year	173	230	-	-
Within 2-5 years	-	173	-	-
After more than 5 years	-	-	-	-
Total Operating Lease Commitments	173	403	-	-

The lease for the administrative offices and young person's participation space ended on 18 August 2021 with a break clause after 5 years in 2020, which was not exercised.

The lease for the franking machine was renewed at the end of December 2020, replacing the existing contract from that date.

16 Restricted funds in deficit

Where a restricted fund is in deficit at the end of an accounting period, the charity makes a decision on whether there is some prospect for the deficit to be reduced by funding receipts in subsequent accounting periods. If there is a good prospect, the deficit is shown in full. Otherwise, the deficit is transferred to the General fund.

17 Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

18 Corporation tax

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

19 Detailed comparatives for the Statement of Financial Activities

	Notes	Unrestricted General £	Designated £	Restricted £	Total 2022 £
Income					
Donations and legacies	2	265,721	218,189	-	483,910
Income from other trading activities	3	12,798	-	-	12,798
Income from charitable activities	4	257,407	-	728,106	985,513
Income from investments		5,857	-	-	5,857
Total income		541,783	218,189	728,106	1,488,078
Expenditure					
Costs of raising funds:					
Costs of generating activity income		364,299	-	-	364,299
Expenditure on charitable activities:		423,240	-	548,196	971,436
Total expenditure	5&8	787,539		548,196	1,335,735
Net (expenditure)/income before gains and losses on investments		(245,756)	218,189	179,910	152,343
Net gain/(loss) on investments	10	21,366	-	-	21,366
Net (expenditure)/income		(224,390)	218,189	179,910	173,709
Transfers between funds		-	-	-	-
Net movement in funds		(224,390)	218,189	179,910	173,709
Reconciliation of funds:					
Fund balances at 1 April 2021	13	517,944	-	175,462	693,406
Fund balances at 31 March 2022	13	293,554	218,189	355,372	867,115

Reference and administrative details

Charity number	1010518	
Company number	2700693	
Registered office	Become Charity Suite 151, 264 Lavender Hill, London, SW11 1LJ	
Patrons	David Akinsanya Professor Sonia Jackson OBE Louisa Lane-Fox The Earl of Listowel Joyce Moseley OBE Dame Esther Rantzen Dame Jacqueline Wilson	
Board of Trustees	Hugh Thornbery CBE Eliot Lyne Terry Galloway Khatija Hafesji Andy Harris Beth Taswell Rachael Wardell Ony Chima Meera Mistry Phillipa Uden Tom Willets	Chair Treasurer Director Senior Independent Trustee (Resigned 19/09/22) Director Director Director Director Director Director Director
Senior Management Team	Katharine Sacks-Jones Cerys Shepherd Russell Delew Chloe Grant Fran Borg-Wheeler Clare Bracey Andrew Lines David Partridge	Chief Executive & Company Secretary Director of Fundraising (appointed July 2022) Interim Director of Fundraising (January 2022 to July 2022) Director of Services (appointed February 2023) Interim Director of Services (Left in December 2022) Director of Policy, Campaigns & Communications (appointed December 2021) Director of people (November 2022 to May 2023) Director of Finance & People (appointed September 2023)
Bankers	Unity Trust plc P.O. Box 7193 Planetary Road Willenhall, WV1 9DG	

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Deanery Road
Bristol
BS1 5AS

Independent Auditors Haines Watts,
Chartered Accountants
Old Station House,
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Newport Street,
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