



CONSORTIUM FOR STREET CHILDREN

A COMPANY LIMITED BY GUARANTEE

Company number 03040697

Charity number 1046579

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 December 2020

Consortium for Street Children
Charity Information
For the year ended 31 December 2020



Directors	E Smith (Chair) J H Cook (Co-Chair) (resigned 3 November 2020) S J Harper (Treasurer) V Bentley (resigned 3 April 2020) A L Burnett J Hendrickson D Lawrence (appointed 18 May 2020) R Molina P Mongia L Morris (resigned 3 November 2020) D Rozga (appointed 22 June 2020) A Saunders (appointed 27 April 2020) D G Schofield
Company Number	03040697
Charity Number	1046579
Registered Office	15 Old Ford Road Room 11 London England E2 9PJ
Bankers	Cooperative Bank 62-64 Southampton Row Holborn London WC18 4ND CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Chief Executive Officer	Caroline Ford (resigned February 2021) Pia MacRae (appointed 10 May 2021)
Auditors	Jacob Cavenagh & Skeet 5 Robin Hood Lane, Sutton, Surrey, SM1 2SW

The Chair's Report

In a year of global disruption and uncertainty, our five-year strategy and core values have kept us grounded and provided the guiding vision for us to adapt our activities to fit the times.

We continued to deliver on our mission to be the global voice of street children and to ensure they are treated equally, are heard, and have the right to life, survival and development. We connected our network, we influenced policy and decision makers, and we delivered learning and research that challenge the status quo.

I'm particularly pleased that we have been able to facilitate greater collaboration across our network through regional network meetings, working groups and our first ever virtual conference, engaging more members, from more countries, than ever before. It was great to meet so many delegates from around the world who are working tirelessly to ensure that street children can realise their rights.

We encouraged and challenged governments and law and policy makers to recognise and address the pressing human and child rights issues brought about by the pandemic. We also joined forces with researchers, charities and businesses which have the influence and resources to respond with urgency to the needs of street-connected children.

We were accountable for delivering resources and funds where needed. We sourced funding to deliver ongoing and new projects across more than 23 countries to improve the lives of street children and to provide emergency support such as food, shelter, and health education.

Our Development Board Founder and Chair, Roger Hayes, sadly passed away in March 2020. He was a passionate supporter of street-connected children's rights and we will miss him. This year, Roger's generosity continues. We received news that he has left a significant legacy to CSC. This is incredibly humbling and a responsibility we take very seriously. Alec Saunders has stepped in as Chair of the Development Board, taking forward the important work that Roger started. We continue to enjoy support from our Board, our Patrons and Ambassadors, our institutional donors, and our corporate partners, who have provided much needed stability.

I would like to take this opportunity to thank my former Co-Chair, Julia Cook, for her long and extraordinary service. Julia was instrumental in shaping our strategy and played a huge role in making us the impactful organisation that we are today.

Last but not least, I would also like to thank our team and supporters for the hard work and passion they dedicate to focusing on the best interests of the children we work with and serve.

Thank you for your support,

Emily Smith

Chair of Trustees, Consortium for Street Children

CEO's Report:

2020 was a year of unanticipated and unprecedented change for us in our work for children in street situations. I am extremely proud of how we, our partners, and our network have responded to the difficulties COVID-19 has brought and of how we collectively have been able to have a positive impact on many children's lives in very difficult circumstances.

As an organisation, we have risen to the challenges that COVID-19 threw at us: how to support our network – and street-connected children themselves – while our ways of working were completely disrupted, and how to secure income at a time when budgets everywhere were shrinking. Through support from staff and partners alike, we not only delivered on all our commitments, but we also continued to grow. The need for our organisation has never been greater.

This year I'm delighted to say that we made concrete progress working with our network members to drive change at the national level, supporting several partners to improve policy and legislation that will protect street children. We increased our global membership by more than 60%, which means that more street children will be served by our resources. We collectively built new resources, support tools, and digital channels. We also increased the number of projects delivered in conjunction with our network, with the support of partners including AbbVie, Baker McKenzie, the former Department for International Development ("DFID"), the Commonwealth Foundation and Red Nose Day.

We also made significant operational improvements. Our financial tracking and reporting were improved to give increased transparency about how we use our valuable donations. We continued to review and update our procedures on a rolling programme to ensure compliance with UK fundraising, employment and Charity Commission requirements. We developed a communications strategy, messaging and stakeholder framework; upped our social media activity; and developed marketing materials to support fundraising. All of these improvements mean that more of our donations can now support work with our network members, delivering change for street-connected children.

And finally, rising to the challenge created by the pandemic, our team transitioned seamlessly to remote working and were creative in finding ways to do things differently, without reducing impact. Our calendar was busy with online presentations, virtual conferences and digital networking. We established an intranet for internal staff engagements and revamped our website to ensure access to all our resources in many languages to all our network members.

At the start of 2021, I made the personal decision to leave CSC in order to return home. After nearly three decades working abroad, I realised it was time to be closer to my family in Canada. Working with street connected children has helped me treasure family even more deeply. 2021 looks to be another challenging year for street-connected children. I was pleased to hand over to Pia MacRae who joined CSC in May, and who will continue to work with Network Members and many others to build the change we need in order for Street Children to live with dignity.

Caroline Ford

Former CEO, Consortium for Street Children (Resigned February 2021)

Trustees' Report

The directors (who are also trustees of the Consortium for Street Children and are referred to in this report as trustees) present their report for the year ended 31 December 2020. The accounts have been prepared in accordance with (i) the Companies Act 2006, (ii) the requirements of the memorandum and articles of association and (iii) the requirements of the Statement of Recommended Practice 'Accounting and Reporting for Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102)'.

Overview

Consortium for Street Children, ("CSC") links organisations, practitioners, researchers and policy-makers around the world who are addressing the needs and rights of street children, providing advocacy, capacity building, shared learning and research.

Charity Objectives

The objective of CSC as set out in its governing document is the relief of children in conditions of need, hardship or distress, anywhere in the world, with special attention to those living and working on the streets and in other public places.

Vision

A world where Street Children are guaranteed the same rights as every other child.

Purpose

Mobilising a global movement to protect and promote Street Children's rights

Values

Our values shape the way we work and define our organisational aspirations:

1. Challenging

We will actively challenge common misconceptions of street children, and the status quo of policies and practices. We will challenge ourselves and our network to identify innovative solutions, leveraging, learning from and building on our knowledge to continually improve.

2. Collaborative

We will bring people and organisations together to share expertise and create a stronger collective voice.

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3. Accountable

We will be transparent and honest in everything we do, a trusted partner for our network and donors, accountable for delivering resources and funds where needed and agreed.

4. Child focussed

We focus on the best interests of the children we work with and serve. We will consult with children where we can and ensure that we understand all potential impacts that our work may cause for street children, and take steps to avoid negative outcomes and maximise positive benefits.

Achievements and Performance

Activities during the year

We are two years into our five-year strategy, and 2020 has seen many successes against our five focus areas:

1. Advocacy to guarantee the rights of street children

COVID-19 advice and support - Throughout the year we have been highlighting the importance of recognising street children during the pandemic by providing advice. In response to requests from the UK Parliament, UN human rights bodies and intergovernmental decision-makers, we also provided information rooted in the experiences of what we were hearing from our network, working with children in street situations during the Covid-19 crisis. This covered a range of topics, including access to safe shelter, essential services and information during the pandemic, monitoring the impact of coronavirus in developing countries, and assessing the rights implications of the Covid-19 pandemic on children in street situations.

New e-learning course launched - One of our goals has been to increase advocacy training for our network members. In November we successfully launched our new e-learning course, 'Realising street children's rights through human rights advocacy'. This unique online learning experience is delivered virtually through videos, group discussion forums, exercises, quizzes, and more. The course provides methods for developing an advocacy strategy, and action plans, aligned to an organisation's or individual's capacity and strengths. It also contains insight into how to engage with the UN Treaty Body system and the UN Committee on the Rights of the Child. More than 60 participants signed up in the first cohort of learners, which is a strong indicator of the appetite for this kind of training.

National strategy for street children in the Philippines - Supported by CSC, our partner in the Philippines, Bahay Tuluyan, achieved a major milestone in working with the Philippine government to get a national strategy on street children passed. When the UN General Comment 21 on children in street situations was adopted in June 2017, the Philippine government responded quickly. By 2019 they had institutionalised the Sub Committee for the Protection and Welfare of Children in Street Situations. Bahay Tuluyan was appointed as the first chair of this committee. This national, multisectoral strategic plan for children in street situations is based on UN General Comment No. 21 and CSC's 4 Steps to Equality and will run from 2021 –2025.

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Legal Atlas for Street Children - With continued support from Baker McKenzie LLP, we have further built the Legal Atlas for Street Children digital hub with 83 country reports now uploaded and more than 20,000 visitors during 2020. By gaining access to legal information, street children and homeless youth can see what their legal status is for the issues that most affect them, and our network members can identify the legal change that may be required in each country. Ultimately, our digital Legal Atlas is the first step towards making real change in the everyday lives of street-connected children.

2. Include street children on international human rights agendas

UN General Assembly Economic and Social Council - In February, we presented to all UN Member States at the UN Commission for Social Development during its 58th Session. The Session focused on affordable housing and social protection systems for all to address homelessness. At this meeting, the 75th anniversary of the Commission for Social Development and the 25th anniversary of the Copenhagen Declaration on Social Development were acknowledged. In addition, 2020 was recognised as a crucial year for the accelerated realisation of inclusive societies and reducing inequalities everywhere for people of all ages. In order to ensure that national strategies on housing are inclusive, we called upon all UN Member States to join with us to develop and promote standardised methods of data collection that are tailored to the realities of children in street situations.

2020 UN World Data Forum - The world has united around the pledge to 'leave no one behind', yet for many children this is not a reality. Vulnerable groups of children, such as those who are internally displaced, street-connected or in care institutions, remain largely out of reach from data and therefore from service provision. At the 2020 UN World Data Forum in October, we hosted a session on Vulnerable Children Missing in Data together with Lumos, the Internal Displacement Monitoring Centre, and the Global Partnership for Sustainable Development Data. Our session provided insight into the scale of exclusion of vulnerable children from data and shares potential and on-going initiatives to address this.

International submissions - In June, we submitted a report to the UN Committee on the Rights of the Child (CRC) drawing on a wealth of information from network members in the months following the outbreak of the COVID-19 pandemic. The report presents evidence on rights violations faced by street-connected children and insight into the measures organisations are taking to mitigate the impact of the pandemic, to urge the Committee to make recommendations to governments. In December, we submitted a report to the African Committee of Experts on the Rights and Welfare of the Child (ACERWC) assessing the situation of street-connected children on the African continent during the COVID-19 emergency and providing recommendations to ensure that street children's rights are protected during the pandemic and beyond.

Joint report on Internally Displaced Youth - We collaborated with the Internal Displacement Monitoring Centre (IDMC), Impact, and Plan International to produce a report on the key figures, challenges and opportunities for internally displaced youth. The report highlighted the experiences of internally displaced girls, members of sexual minority groups and street-connected youth, showing the specific risks they can encounter. This report presented the first estimates of the number of internally displaced persons (IDPs) between the ages of 15 and 24 at the global, regional and national levels for about 100 countries. The report highlights the links between internal displacement and street connections, and includes an overview of some

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of the most recurring challenges young people face in internal displacement including access to services, vulnerability to exploitation and human trafficking.

2020 African Youth SDGs Summit - The African Youth SDGs Summit is Africa's largest youth forum on the Sustainable Development Goals. We jointly presented the report on Internally Displaced Youth in collaboration with IDMC, Impact and Plan at the 2020 Summit. We drew attention to the data gap that exists for internally displaced youth living on the street and the consequences of this group of vulnerable youth being excluded from data used for policy-making.

3. Use data and evidence to accelerate action

Research Expert Forum (REF) - Throughout 2020 the Co-Chairs of our Research Expert Forum have worked to document the impact of the COVID-19 pandemic and responses to it on street children and organisations that support them. This report was published in June 2021 and aims to begin filling the 'analytic gap' in observations of the impact of the pandemic on street-connected children. Alongside this work, we have been holding consultations to understand how our forum can create a stronger link between academic research and network members' work on the ground, including proposals for a mentoring scheme for network members and for joint funding applications with REF members.

Assessment of street children's rights in Bangladesh - With CSC Network Member and partner Grambangla Unnayan Committee, in our project 'Words to Reality: Promoting Street Children's Rights in Bangladesh', we completed a survey of street-connected children and are analysing data while working on qualitative tools for in-depth interviews with children and relevant adult stakeholders. These tools are adapted from those we have previously used in Tanzania. We promote shared learning of such tools and approaches, and plan to share this methodology with other interested network members.

4. Strengthen and grow our network globally

Network growth - This year we dramatically exceeded our goal to grow our network by 25 new organisations, welcoming 72 new organisations in 2020, taking our total membership to just over 190 organisations. While we welcome all new network members, we are particularly pleased to see the growth in countries from the Global South, increasing a global perspective of our network.

Annual conference 2020 - We held our first ever virtual conference, which was attended by more network members than in any previous year, with representatives from 34 different countries. Michelle Bachelet, UN High Commissioner for Human Rights, recorded a message of support which played during our AGM. The focus of the conference was the impact of the pandemic on street-connected children and young people, and we heard directly from them about their experiences. We considered governments' human rights obligations during the pandemic and ran practical sessions around education and mental health to help support members' work. There were also plenty of opportunities to meet other organisations and hear about their work and to share challenges and successes. The feedback we received was that by having the conference online, it was the most productive and inclusive ever – with all network members being able to participate equally, and on a level playing field.

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Working group on street-connected girls and young women - We launched our first ever working group at the conference with two co-chairs and nine additional members confirmed, and we are excited to hold our first meeting in January 2021. The regional spread of these members mean that we will have cross-country and cross-continent joined-up thinking from organisations with expertise working with girls and young women. This group will drive and develop learning across the network, facilitate better working practices with young women and girls, and develop technical expertise to progress how work with girls and young women is addressed in practice and policy.

Increased accessibility - As our membership grows, we recognise the need to share our materials and resources in multiple languages. For International Day for Street Children 2020 we shared campaign materials in nine different languages. We also relaunched our Digitally Connecting Street Children platform with more functionality and usability improvements. The platform is an online space for street children to connect with one another in a safe and accessible way.

5. Communicate our network's expertise and actions

International Day for Street Children 2020 - From the 8th – 15th of April, children, NGOs, and individuals around the world joined the CSC network in recognising International Day for Street Children (IDSC). More members supported us in 2020 than ever before. We focused on Step 2 of our 4 Steps to Equality Campaign – centred on the theme ensuring #SafeSpacesForStreetChildren – which was clearly critical in light of the outbreak of the COVID-19 pandemic. We were thrilled to have the support of several high-profile individuals, such as the UN Special Rapporteur on the Right to Adequate Housing, the UN Special Representative of the Secretary General on Violence Against Children, and Ann Skelton, a Member of the UN Child Rights Committee. In the lead up to IDSC we reached out to our network and asked for recordings of the children they work with talking about what makes them feel safe. A host of non-members also engaged with the campaign, taking to social media to show their solidarity with street-connected children during the pandemic. We also partnered with network member Mobile School to share games on the theme of 'Safe Spaces' on their StreetSmartPlay platform.

Communicate our network's expertise and actions - We have also started publishing member spotlight articles on our website organisations have engaged so far Digital promotion. In 2020, we also focused on using online channels to promote our network's expertise. In July we held a webinar that we designed with Better Care Network, with 3 network organisations speaking about the care implications of COVID-19 on street children in their countries. We had more than 80 participants, with good representation from UNICEF offices.

How CSC measures success

CSC intends to turn attention to the important work of setting clear and measurable indicators of success, and robust methods of tracking progress. As a project-funded organisation, we track all project activities against milestones and deliverables agreed at the beginning of a project. These deliverables are measured and tracked in our bi-annual, quarterly and monthly donor reporting, where progress is reported to and checked by the donor. Although each project has different indicators of success depending on the specific aims of the project, and we report to each donor according to their requirements, we are in the process of standardising certain indicators where possible and applicable in order to have a clearer view of the cumulative impact of our projects. For example, in 2020 we developed a beneficiary tracker to

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collect beneficiary numbers disaggregated by age, gender, and disability status across all projects.

In all our donor-funded projects, we work on time, on budget, and to a high standard. As a minimum, our criteria for success with donor funded projects are that:

- All donor-funded projects are in furtherance of CSC's charitable objectives and funds are spent in accordance with the donor agreements;
- All financial and narrative reporting is completed on time, and any queries by the donor are responded to promptly. All donors have reported satisfaction with our reporting;
- No contracts report under or overspend; that none are at risk of not being completed within the project timeframe;
- All our partners on the ground have clear contracts and set deliverables and are able to deliver their activities with our help. Any problems with delivery are identified early so that we are able to take corrective action. The criteria for this being that no partner is behind in their activities to the extent that this causes a delay to the overall project;
- All staff undertaking activities do so safely, with all risks clearly identified and managed if deemed at an acceptable level. The measure of this is our robust risk assessment process with sign off at the CEO level;
- Any safeguarding issues are clearly reported to the Board for their action immediately. This is evidenced by regular reporting in the quarterly reports submitted to the Board (no incidents were reported in 2020).

In 2020, we have also started the important work of setting organisational success indicators: those quantitative and qualitative indicators which measure progress against organisational objectives, which will be over and above the objectives set by our donors. This will include some progress to measure impact on the ground, such as the provision and impact of advocacy trainings, for example. We are already tracking many of these indicators, such as those that measure the success of underlying activities that allow CSC to function, including fundraising income and the reach of our communications. This year, we are also planning to gather feedback from CSC network members to evaluate our network activities, recognise our success and learn where and how we can better support our members. In 2020, we also began work on integrating a theory of change model as part of our strategy review.

Plans for future periods

In 2021 we will look to continue delivery under our current strategic objectives, including strengthening advocacy capability with our members, including through virtual capacity building; continuing to amplify the voices of street connected children in our advocacy work; forging stronger partnership for evidence, data collection and research; focusing the International Day for Street Children on the Provision of Access to Services for Street Children; continuing to grow and support our network; and responding to the continued challenges that COVID-19 presents to street-connected children, the grassroots organisations that support them, and our own operations.

We also will look to review progress against our five-year strategy and make any necessary revisions to how we prioritise our work.

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Public Benefit

CSC has referred to the Charity Commission's general guidance on public benefit when reviewing its aims, objectives and future activities. Specifically, the trustees consider how planned activities will contribute to the charitable objectives of the organisation, which is the relief of children in conditions of need, hardship or distress anywhere in the world, with special attention to those living and working on the streets and other public places. More specifically, the Board reviews activities against the current five-year strategy, as set out above. The Board regularly reviews progress against the current strategy using a standardised dashboard report at each Board Meeting. Within this report particularly in the section above, 'Achievements and Performance', the trustees have set out how CSC's activities contribute to the public benefit.

Structure, Governance, Management, and Trustee Induction & Training

The trustees are responsible for the Charity for the purposes of charity and company law. They meet quarterly, with additional meetings when required. The CEO, under delegated powers from the Board, manages the day-to-day operations of the charity, including finance, employment and programmes. The remuneration of the CEO is determined by the trustees, by reference to other similar organisations and to the skills required.

CSC continues to consolidate the recommendations of the in-depth review of its governance processes carried out in 2018. A pro bono company secretary role was created and has been filled since 2019, to support and advise the Board on governance matters. The trustees also received training in 2020 on governance from a solicitor specialising in governance.

The trustees seek to appoint new trustees to maintain a broad skill-mix appropriate to the work of the Charity, so as to cover retirements and resignations. Where the trustees identify a forthcoming vacancy, new trustees are sought through a mixture of open advertisements on our website, charity recruitment websites, and advertising through the networks of existing trustees. The trustees consider applications received against the needs of the role identified, and the applicant meets with three existing trustees as part of the selection process. An induction process is in place involving briefings with staff and provision of key documents to review. The mix of skills within the Board is appropriate to the needs of the Charity. Trustees are encouraged to keep their knowledge up to date in relevant areas. In addition, in 2020 refresher training on safeguarding and on anti-bribery and corruption was provided for the Board.

In accordance with the Articles of Association, trustees are required to retire at the third annual general meeting ("AGM") following the AGM at which they were appointed, unless otherwise determined by the members in a general meeting. Trustees may appoint a person to act as a trustee to fill a vacancy as an additional appointment, provided that the appointment does not cause the number of trustees to exceed the maximum number of 12. A trustee so appointed shall hold office until the next AGM.

The CEO Caroline Ford, who had been in post since January 2017, resigned in February 2021 in order to return to her home country of Canada. The trustees would like to thank Caroline for her significant contribution to the work of CSC over the last three years. Pia MacRae was appointed as CEO with effect from the 10th of May 2021. We are delighted to have recruited such an experienced and talented CEO as Caroline's successor.

CSC receives pro bono legal advice when required from Baker McKenzie LLP.

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Networks

CSC is a member of, and a regular participant in, the international child rights network Child Rights Connect, which coordinates organisations work at the UN level in both Geneva and New York. This network and its secretariat assist us with both analysis and logistical help when we organise events at the UN. They are extremely collaborative, and in return, we assist them with analysis on child rights specifically on children in street situations.

We also are a member of Bond in the UK and make regular use of their training and networking opportunities. We are on the steering group for the Child Rights Working Group and part of the Chief Executive Group.

CSC's operational model is to facilitate a network of organisations working with and for street children. This model allows us to function as a relatively small secretariat based in London, assisting front line organisations with advocacy, research, legal and policy analysis, and specific on the ground projects where funding permits. By operating as a network, we are encouraging south to south exchange between organisations, and our materials are disseminated far wider than if we operated alone. By the same token, our network members can devote more resources to assisting street children directly by using our materials.

Grant making

CSC does not make grants from its unrestricted funds. There are, however, certain occasions where CSC receives funding for the specific purpose of making onward grants to partner organisations. In these instances, CSC typically makes a bid for the overall funding along with the partner organisations who will ultimately receive the grant funding. In such cases CSC monitors the overall use of the grant funding to ensure that funds have been used appropriately and in line with any restrictions set.

When we receive restricted funding from a donor for grant-making, it contributes to the achievement of our aims and objectives in the following ways:

- Through grant-making we can engage a wider set of expertise and experience around the world in advocating for street children's rights;
- Through grant-making we strengthen our network through shared initiatives and joint programmes, thereby building capacity to help support and enhance street children's lives.
- In 2020, we also provided support to a small number of members of our network in recognition of the challenges in responding to the COVID-19 Pandemic, this included some emergency grants.

The projects team undertakes a thorough due diligence process prior to any grant allocation and regularly monitors partner progress with full financial and narrative reports required. All grants are subject to a contracting process, in order that donors' funds are well-managed and accounted for.

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Financial Review

In 2020, our income increased to £1,257,440, more than double what we received in 2019 (£469,313). Most of our income (62%) came from grants, trusts, foundations, and institutional funders. The remainder came from a diverse range of sources including a legacy (24%), donations (11%) and donated services (3%). The increase in income was due in large part to two grants: a \$295,000 USD grant from the AbbVie Community Resilience Fund – an emergency fund set up in response to the COVID-19 pandemic; and a legacy of £297,022 from the late Roger Hayes. Our other major funders for the year included Red Nose Day USA, Institute for Development Studies (back-funded by DFID), Railway Children (also back-funded by DFID), the Commonwealth Foundation, and Baker McKenzie. These partnerships have enabled us to test innovations and strengthen services on the ground, as well as supporting key advocacy and research initiatives.

Our expenditure also increased to £740,449 in 2020, from £595,093 in 2019. 87% of our expenditure was spent on our charitable activities, 7.6% on governance, of which 2.2% related to pro bono governance advice from our volunteer Company Secretary, and 5.5% to raise vital funds to ensure our continued success. With our network member growth, our greatest expenditure has been on strengthening and growing our network (44%) which included significant support for Network Members responding to the unprecedented situation of the pandemic. Advocacy activities accounted for 19%, research, monitoring and evaluation for 12%, gathering and disseminating expertise for 6%, and campaigning also for 6%.

At year end 2020 we had healthy reserves, at levels recommended for charities of our size.

Risk Assessment

The Finance and Risk Committee of the Board, which was established in 2011, continues to monitor and manage the risks surrounding CSC's operations and meets at least quarterly. Risks are recorded in the CSC risk register which is reviewed at meetings of the Finance and Risk Committee. Risks, together with the effectiveness of mitigating actions, are reviewed on an on-going basis. The Board also reviews CSC's strategic risks on a regular basis.

The trustees consider the most significant area of risk for CSC to be securing sufficient future funds to deliver our planned strategy and to maintain the necessary level of reserves to ensure the continued success of CSC. This is commonly a key challenge for charities of our size. The majority of our funding came from DfID (now FCDO), Red Nose Day USA, The Commonwealth Foundation, Abbvie and Baker McKenzie LLP. While we maintain good relationships with all our funders, the Finance and Risk Committee reviews regularly (minimum quarterly, and at times monthly) the management accounts and funding pipeline with the CEO to identify in advance the monthly cash flow and any problems which may arise. In April and May 2020, two members of the Development Board joined as trustees, as a sign of their commitment to finding sustainable solutions to diversifying funding sources (as well as to CSC's broader mission). Where necessary, savings have been made in order to reduce expenditure. With generous support from the Joffe Trust, CSC has been exploring further avenues for funding, including new corporate supporters and trust funders.

The main financial risk to CSC lies in the balance between restricted and unrestricted funding. Current institutional donors are very restrictive in the use of funds which requires adequate

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quality control and oversight over the use of project budgets. CSC's trustees are aware that we need to increase our unrestricted funding to ensure that appropriate fundraising, management, financial accounting, monitoring & evaluation systems and safeguarding continue to be prioritised within the organisation, all of which require increased unrestricted funding. We are actively searching for donors who are willing to prioritise these same oversight mechanisms, however they are few and far between. Re-engaging with past donors and concerned individuals as well as companies that are already volunteering for the Legal Atlas through Baker McKenzie LLP are the trustees' objectives for 2021.

In common with other organisations working for children's rights, the trustees are mindful of the risks around safeguarding, and CSC undertook a thorough review and updated its safeguarding policy in 2020. Whilst CSC does not itself have direct contact with vulnerable beneficiaries, many of our network members and sub-grantees do. Network members are asked to confirm they have a safeguarding policy in place, and sub-grantees undergo a thorough due diligence process.

In common with other charities, the COVID-19 pandemic presents a significant risk to CSC post-year end. The most significant risk is that posed by the pandemic to the purpose of the organisation. Lockdowns, economic downturn, and constraints on the normal delivery of services have had a disproportionate impact on street children. The pandemic also impacted on our own operations. In line with Government guidance, the staff team began to work remotely in March 2020 and activities continued remotely. Overseas travel which had been planned was cancelled and activities adapted to reflect the new circumstances as described above in further detail. The pertinent risks relating to COVID-19, including the operational risks and those which impact on the funding landscape, have been added to the risk register and are reviewed at least quarterly by the Finance and Risk Committee.

CSC is an organisation which operates with a small budget, but a wide profile and reach. Our other risks are therefore in common with other not-for-profit organisations of a similar size and include succession planning for both staff and trustees.

In 2020, CSC undertook a review of internal financial processes and introduced new procedures across the organisation. This was undertaken in parallel with the introduction of new financial software (SAGE). This has improved internal efficiency in financial reporting, supported performance management of grant programmes and provided trustees with better and more timely information to support decision making.

Reserves

CSC's reserves policy states that the Charity must hold at least 3 months of running costs that are to be covered by unrestricted expenditure. This calculation is based on staff and administrative costs required for the next three months which are not covered by restricted funds.

As at 31 December 2020, CSC held total funds of £549,897 (2019: £32,906). Our restricted reserves at the end of 2020 were £230,005 (2019: £31,198) and our unrestricted reserves at the end of 2020 were £319,892 (2019: £1,708). As at 31 December 2020, the minimum reserves requirement amounted to £17,685 and therefore unrestricted reserves were above the level required under the reserves policy.

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The increase in unrestricted reserves was due in large part to a generous legacy committed in 2020 from the late Roger Hayes, who was the founder of CSC's Development Board and a generous and committed supporter of our work. The legacy is due to be received in full in 2021, and the total amount on settlement is estimated to be £297,022. This has been accrued at 31 December 2020 and is shown in the balance sheet within debtors. A spending plan is in place, with 17% forecast expenditure in 2021, 34% in 2022, 34% in 2023, and the remaining 15% spent in 2024. The restricted reserves held at the end of 2020 reflects the relatively larger number of multiyear grant funded projects CSC was engaged in with spend against these grants due to happen after the year end.

Fundraising

In 2020, CSC launched its fundraising strategy to support the organisational strategy running to 2023. A key part of this was to retain and bring on board new multi-year partners; grow our income from trusts and foundations; grow our unrestricted funding through new relationships with major donors and corporate partners; and explore other opportunities including digital fundraising appeals and challenge events. We exceeded our income projections for 2020, but increasing our unrestricted income and ensuring longer-term sustainability remains central to our strategy in the coming year. Securing more multi-year gifts and regular donations would allow us to plan our activities with a greater degree of certainty.

CSC does not currently engage in mass public fundraising, though it does fundraise from major donors. It did not employ any third-party fundraising agencies during the financial year ended 31 December 2020. During the current and previous year one complaint was received in respect of fundraising activity and this was addressed. We have established a Development Board, comprised of trustees and individual donors. The Development Board seeks to increase unrestricted donations, and to use networks to increase corporate support. While pursuing a more diverse portfolio of funding opportunities, the organisation continues to apply for, and win, grants from traditional funders such as foundations and bilateral funders.

In 2020 CSC spent £40,481 on fundraising activities. This allowed the team to work on targeted proposals, report back to current funders, run the Big Give Christmas Challenge, and work with the Development Board to identify and approach new potential supporters.

Legal and Administrative Information

Consortium for Street Children is a registered charity (charity no. 1046579) and a company limited by guarantee (company no. 03040697) without share capital. It is governed by its memorandum and articles of association. The registered office is: 15 Old Ford Road, Room 11, London, England, E2 9PJ.

The trustees who served during the year ended 31 December 2020 and since the year end, are set out below:

Emily Smith (Chair)	Victoria Bentley (resigned 3 April 2020)
Julia Cook (Co-Chair) (resigned 3 November 2020)	Anne Louise Burnett
	Julia Hendrickson
Steve Harper (Treasurer)	Duane Lawrence (appointed 18 May 2020)

**Consortium for Street Children
Trustees' Report (continued)
For the year ended 31 December 2020**

Rafael Molina

Alec Saunders (appointed 27 April 2020)

Puneeta Mongia

David Schofield

Lynne Morris (resigned 3 November 2020)

Dorothy Rozga (appointed 22 June 2020)

The trustees collectively form CSC's board of trustees ("the Board").

The Senior Management Team consists of the following:

Caroline Ford, CEO (until February 2021)

Beth Plessis, Head of Programme Funding

Lizet Vlamings, Director of Programmes
and Advocacy

Victoria Rae, Head of Communication and
Major Donors (until 24 March 2020)

Statement of Directors' Responsibilities

The trustees (who are also directors of CSC) are responsible for preparing the trustees' report and the financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). Company law requires directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements;
- prepare the financial statements on a 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the trustees are aware:

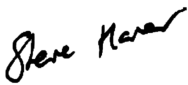
- there is no relevant audit information of which the charity's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small Company Rules

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 applicable to companies subject to the small company regime.

Approval

This report was approved by the trustees on 21 September 2021 and signed on their behalf by:



Steve Harper

Date 21.09.2021

Independent auditor's report to the members of Consortium for Street Children

Opinion

We have audited the financial statements of Consortium for Street Children (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the 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 December 2020 and of its incoming resources and application of resources 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 Charity's ability to continue as a going concern for a period of at least 12 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 other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the

financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included with the trustees' 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 and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

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 charity'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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of

irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to financial reporting legislation and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and Charities Act 2011.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management, considering the internal controls in place and discussion amongst the engagement team.

We determined that the principal risks were related to recognition of legacy income, recognition of grant income and expenditure, presentation of separately disclosed items and management override of controls.

In response to the risks identified we designed procedures which included, but were not limited to: reviewing legacy and grant documentation, agreeing financial statement disclosures to underlying supporting documentation, evaluating and testing the internal controls

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Newton

Paul Newton FCA (Senior Statutory Auditor)

for and on behalf of Jacob Cavenagh & Skeet

Statutory Auditor

Chartered Accountants

5 Robin Hood Lane

Sutton

Surrey

SM1 2SW

Dated: 27 September 2021

Consortium for Street Children
Statement of financial activities (incorporating an income and expenditure account)
For the year ended 31 December 2020

				Year ended 31 December 2020	Year ended 31 December 2019
	Notes	Unrestricted £	Restricted £	Total £	£
Income					
<i>Donations:</i>					
Donations	3	132,051	-	132,051	108,653
Donated services		42,039	-	42,039	12,000
Legacies		297,022		297,022	-
<i>Other trading activities:</i>					
Fundraising events		2,809	-	2,809	8,600
Other		4,073	-	4,073	8,265
Investment income		4	-	4	195
<i>Charitable activities:</i>					
Membership Income		1,624	-	1,624	1,702
Grants	3	-	777,818	777,818	329,898
Total Income		479,622	777,818	1,257,440	469,313
Expenditure					
Cost of raising funds:					
Cost of raising voluntary income		9,147	31,334	40,481	33,661
Charitable activities		152,291	547,677	699,968	561,432
Total Expenditure	4	161,438	579,011	740,449	595,093
Net income/(expenditure)		318,184	198,807	516,991	(125,780)
Net movement in funds		318,184	198,807	516,991	(125,780)
Reconciliation of funds					
Total funds brought forward		1,708	31,198	32,906	158,686
Total funds carried forward		319,892	230,005	549,897	32,906

The notes on pages 23 to 31 form part of these financial statements.

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

All income and expenditure derive from continuing activities.

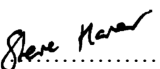
A comparative Statement of Financial Activities showing the fund by fund analysis is shown in note 10.

Consortium for Street Children
Balance Sheet
As at 31 December 2020

	Notes	31st December 2020		31st December 2019	
		£	£	£	£
Fixed Assets					
Tangible assets	5		-		115
Current Assets					
Debtors	6	432,638		25,939	
Cash at bank and in hand		192,329		258,261	
Total Current Assets			<u>624,967</u>		<u>284,200</u>
Creditors due within one year					
Creditors	7	(75,070)		(251,409)	
Total Current Liabilities			<u>(75,070)</u>		<u>(251,409)</u>
Net Current Assets			<u>549,897</u>		<u>32,791</u>
Net Assets			<u><u>549,897</u></u>		<u><u>32,906</u></u>
Reserves	9				
Unrestricted funds					
General fund			319,892		1,708
Restricted funds	8		<u>230,005</u>		<u>31,198</u>
Total Funds			<u><u>549,897</u></u>		<u><u>32,906</u></u>

These accounts have been prepared in accordance with the provisions applicable to small companies under the small companies regime

Approved by the Board of Directors on 21 September 2021.

.....


Steve Harper

Date: 21.09.2021

Company Number: 3040697

The notes on pages 23 to 31 form part of these financial statements.

Consortium for Street Children
Cash flow statement
For the year ended 31 December 2020

	Year ended 31 December 2020 £	Year ended 31 December 2019 £
Cash flows from operating activities		
Net expenditure for the reporting period (as per the statement of financial activities)	516,991	(125,780)
Adjustments for:		
Depreciation charges	115	100
(Increase)/decrease in debtors	(406,699)	49,183
(Decrease)/in creditors	(176,339)	187,667
	<hr/>	<hr/>
Net cash (used in)/ provided by operating activities	(65,931)	111,170
Cash flows from investing activities	-	-
Cash flows from financing activities	-	-
Change in cash and cash equivalents in the reporting period	(65,931)	111,170
Cash and cash equivalents at the beginning of the reporting period	258,261	147,091
	<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period	192,329	258,261
	<hr/>	<hr/>
Analysis of cash and cash equivalents		
Cash in hand	192,329	258,261
	<hr/>	<hr/>
Total cash and cash equivalents	192,329	258,261
	<hr/>	<hr/>

Consortium for Street Children
Notes to the Accounts
For the year ended 31 December 2020

1 Accounting Policies

a Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Companies Act 2006 and include the results of the company's operations as indicated in the directors' report, all of which are continuing. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (Second Edition).

The financial statements are prepared in pounds sterling rounded to the nearest pound.

b Going concern

The financial statements are prepared on a going concern basis and the directors have not identified any material uncertainties in relation to the Charity's going concern status. The Charity is reliant on subscriptions, donations and fund raising activities. On the basis of projections available to the directors and current negotiations to secure funding, the directors are confident that the charity will continue to operate and that it is appropriate to prepare the financial statements on a going concern basis for a period of at least twelve months from the date of these financial statements.

c Income

Grants, donations, proceeds from fundraising, consultancy and subscriptions are accounted for on a receivable basis. Income is recognised when receipt is probable, the income can be reliably measured and the Charity has entitlement to the funds.

In 2021 we have been notified of a legacy that was made to us in the latter part of 2020 and so have recognised this as accrued income in the 2020 accounts.

d Tangible fixed assets and depreciation

Depreciation is charged on fixed assets so as to write them off over their expected useful lives at the following rates:

Office Equipment	33% of cost per annum
Fixtures & Furnishing	25% of cost per annum

e Apportionment of expenses

Expenditure is allocated to the particular activity where the cost directly relates to that activity. Where costs cannot be allocated directly they are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Note 4

f Expenditure

Expenditure is recognised in the period in which it is incurred. Costs of raising voluntary income comprise the costs associated with fundraising. Charitable expenditure comprises the costs incurred by the charity in the delivery of its activities and services. Governance costs include those costs associated with meeting the statutory requirements of the charity.

g Deferred Income

Income is deferred to future accounting periods when this is specified by the donor.

h Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of overheads.

i Unrestricted funds

Unrestricted funds are donations and other income receivable without any specified purpose and are therefore available for general funds.

j Pensions

The pension costs charged to the financial statements represent the contributions payable by the Charity during the year. The Pension Scheme is a defined contribution scheme with the employer paying contributions of 5% of salaries.

k Financial Instruments

The charity only has financial instruments which qualify as basic financial instruments under FRS 102. Basic financial instruments are initially recognised at transaction value and subsequently recognised at amortised cost.

Consortium for Street Children
Notes to the Accounts
For the year ended 31 December 2020

1 Reserves Policy

CSC regularly reviews both its ongoing sustainability, and also the potential need to consider a possible shortfall in funds, which might require it to close. A review of CSC's operational expenditure commitments supports holding 3 months running costs (excluding gifts in kind and restricted expenditure for which funding has already been secured) as an absolute minimum unrestricted reserve when taking into consideration staff contracts, tenancy obligations and the associated costs of winding down the organisation should the situation so demand. Unrestricted reserves must also include an amount equivalent to the net book value of fixed assets. CSC monitors cash flow projections for the next 18 months every quarter, highlighting any uncertain income commitments. Any projected funding shortfall in CSC's reserves requirement (of 3 months running costs plus fixed assets excluding uncertain income) is immediately advised to the Board's Funding Committee for rectifying action. Ongoing committed costs are not expected to vary materially from current levels.

m 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 due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n Donated Services

Donated services and facilities are included within the accounts at an assessment of the value to the charity, which reflects the value that the charity ascribes to the service or an appropriate alternative which would be purchased in the absence of the donated service.

o Cash

Cash at bank and cash 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.

p Structure

The charity is a company limited by guarantee, incorporated in England and Wales with registered office of Room 11, 15 Old Ford Road, London E2 9PJ. It is a public benefit entity as defined by FRS 102.

Consortium for Street Children
Notes to the Accounts
For the year ended 31 December 2020

2 Staff costs

	2020	2019
	£	£
Wages and salaries	273,422	282,590
National insurance costs	22,095	22,545
Other employee benefits (Health insurance)	945	558
Pension contributions	13,699	14,264
	<u>310,161</u>	<u>319,957</u>

The average number of persons employed by the Charity was 10 (2019: 10).

As a number of the employees are employed on a part time basis, the Trustees consider that the breakdown on a full time equivalent basis provides a more helpful understanding of the organisation. Detailed information by category is presented on a full time equivalent basis.

Chief Executive	0.7	0.8
Advocacy and Research Manager	1.0	1.0
Fundraising / Development and Sustainability Manager	0.7	0.5
Communications Manager	0.1	0.6
Finance and Operations Manager/Officer	0.7	0.5
Monitoring, Evaluation and Learning Officer	0.6	0.6
International Grants and Fundraising Officer	1.0	1.0
Network Engagement Officer/Senior Network Officer	1.0	1.0
Operations and Executive Assistant	0.0	0.1
Advocacy Officer	0.8	1.0
Digital Manager / Digital Executive	0.4	0.6
Senior Legal Advisor	0.2	

Total:	<u>7.2</u>	<u>7.7</u>
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No director received any other remuneration or reimbursement of expenses in the year or prior year.

The number of employees earning £60,000 or more was as follows:

2020: £60,000 to £70,000: 1 employee **2019** £60,000 to £70,000: 1 employee

The key management personnel of the charity are the trustees, who are not remunerated, and the senior management team.

The total remuneration of the senior management team was £155,100 (2019: 187,800)

Consortium for Street Children
Notes to the Accounts
For the year ended 31 December 2020

3 Income

Donations	Unrestricted £	Restricted £	2020 Total £
Development Board	72,343	-	72,343
Corporate	101,747	-	101,747
	<u>174,090</u>	<u>-</u>	<u>174,090</u>

Included in the above are donated services with a value of £42,040 (2019: £12,000)

Grants	Unrestricted £	Restricted £	2020 Total £
IDS / DFID	-	124,535	124,535
Railway Children / DFID	-	50,922	50,922
Joffe Trust	-	15,000	15,000
Commonwealth Foundation	-	38,302	38,302
Red Nose Day USA 2020-21	-	281,855	281,855
Big Give 2020	-	25,221	25,221
Gwyneth Forrester	-	10,000	10,000
Abbie Community Resilience Fund	-	231,983	231,983
	<u>-</u>	<u>777,818</u>	<u>777,818</u>

Comparative Income for 2019

Donations	Unrestricted £	Restricted £	2019 Total £
Development Board	51,011	-	51,011
Corporate	69,642	-	69,642
	<u>120,653</u>	<u>-</u>	<u>120,653</u>

Grants	Unrestricted £	Restricted £	2019 Total £
Commonwealth Foundation	-	4,956	4,956
IDS / DFID	-	58,161	58,161
Joffe Trust	-	25,000	25,000
Railway Children/DFID	-	53,918	53,918
Red Nose Day Fund 2019	-	187,863	187,863
	<u>-</u>	<u>329,898</u>	<u>329,898</u>

Consortium for Street Children
Notes to the Accounts
For the year ended 31 December 2020

4 Analysis of expenditure

	Basis of allocation	Advocacy £	Campaigning £	Research and M&E £	Strengthening the Network £	Disseminating Network Expertise	Generating Voluntary Income	Governance £	Total 2020 £
Costs directly allocated to activities									
Abbvie Community Resilience Fund	Direct	3,000	912	1,517	108,573	1,376	560	179	116,117
Amazing Children Uganda	Direct	248	-	320	-	-	-	-	568
Big Give 2020	Direct	13,485	2,355	2,607	2,486	3,734	-	54	24,721
Commonwealth Foundation	Direct	9,998	2,301	10,366	8,734	3,111	-	1,078	35,588
Gwyneth Forrester	Direct	2,094	211	969	861	258	-	72	4,465
IDS CLARISSA	Direct	29,811	2,184	34,557	14,458	2,654	-	2,465	86,129
Joffe Trust	Direct	207	414	-	-	414	1,034	-	2,069
Railway Children	Direct	28,267	909	8,707	2,180	1,781	-	36	41,880
Red Nose Day 2020-21	Direct	15,886	9,669	5,636	108,650	17,506	2,057	365	159,769
General Fund / Baker McKenzie	Direct	13,331	16,572	1,920	7,180	5,388	3,753	17,701	65,845
		116,327	35,527	66,599	253,122	36,222	7,404	21,950	537,151
Support costs allocated to activities									
Staff costs	% Direct	15,808	4,828	16,561	50,424	4,923	30,343	30,393	153,280
Premises	% Direct	4,556	1,391	2,867	10,467	1,419	1,301	1,805	23,806
Office	% Direct	2,196	671	1,382	5,044	683	627	870	11,473
Communication	% Direct	328	100	206	753	102	94	130	1,713
Legal & Professional	% Direct	1,176	359	740	2,700	365	336	466	6,142
Project Support	% Direct	1,317	402	829	3,026	412	376	522	6,884
Total expenditure		141,708	43,278	89,184	325,536	44,126	40,481	56,136	740,449
Unrestricted		30,450	9,979	19,578	68,571	9,055	9,147	14,658	161,438
Restricted		111,258	33,299	69,606	256,965	35,071	31,334	41,478	579,011
Total expenditure		141,708	43,278	89,184	325,536	44,126	40,481	56,136	740,449
		19.14%	5.84%	12.04%	43.96%	5.96%	5.47%	7.58%	

The total costs directly allocated to activities comprise £262,614 grant funding of activities and £274,537 direct costs. The details of grants made in the year are in note 13. Governance costs include remuneration paid to the auditor for statutory audit services of £5,640

Consortium for Street Children
Notes to the Accounts
For the year ended 31 December 2020

4 Analysis of expenditure - prior year

	Basis of allocation	Raising Voluntary income £	Network Services £	Comms & Research £	Advocacy - direct spend £	Advocacy - grants made £	Governance £	Total 2019 £
Costs directly allocated to activities								
Fundraising	Direct	8,459						8,459
IDS	Direct				8,232			8,232
RND 2017-18	Direct		4,517	2,444	15,643	2,239		24,843
RND 2019	Direct		6,204	3,511	11,828	96,608		118,151
Commonwealth Foundation	Direct		1,156					1,156
Amazing Children Uganda	Direct				1,999			1,999
Joffe Trust	Direct							-
Railway Children	Direct			3,798	8,379			12,177
Governance	Direct						23	23
		8,459	11,877	9,753	46,081	98,847	23	175,040
Support costs allocated to activities								
Staff costs	Staff time	20,888	64,403	69,625	172,324		20,891	348,131
Premises	Floor area	1,893	5,836	6,310	15,615		1,891	31,545
Office	Staff time	1,379	4,259	4,603	11,395		1,382	23,018
Communication	Usage	97	298	322	798		97	1,612
Legal & Professional	Usage	836	2,578	2,788	6,898		836	13,936
Travel	Usage	109	335	361	896		110	1,811
		25,202	77,709	84,009	207,926	-	25,207	420,053
Total expenditure		33,661	89,586	93,762	254,007	98,847	25,230	595,093
Unrestricted		22,661	52,085	54,977	82,135	-	25,230	237,088
Restricted		11,000	37,501	38,785	171,872	98,847	-	358,005
Total expenditure		33,661	89,586	93,762	254,007	98,847	25,230	595,093
		6%	15%	16%	43%	17%	4%	

The total costs directly allocated to activities comprise £98,847 grant funding of activities and £76,193 direct costs. The details of grants made in the year are in note 13. Governance Costs include remuneration paid to the auditor for statutory audit services of £5,520 (2018: £5,400).

Consortium for Street Children
Notes to the Accounts
For the year ended 31 December 2020

5 Fixed Assets

Cost	Office Equipment	Fixtures & Fittings	Total Fixed Assets
	£	£	£
At 31 December 2019	5,465	-	5,465
Additions	1,100	-	1,100
At 31 December 2020	6,565	-	6,565
Depreciation			
At 31 December 2019	5,350	-	5,350
Provision for year	1,215	-	1,215
At 31 December 2020	6,565	-	6,565
Net Book Value at 31 December 2020		-	-
Net Book Value at 31 December 2019	115	-	115

6 Debtors

	2020	2019
	£	£
Grant Debtors	132,495	20,782
Prepayments	161	5,157
Accrued Income	299,982	
	432,638	25,939

7 Creditors

	2020	2019
	£	£
Trade creditors	18,327	13,702
Other creditors	56,743	237,707
	75,070	251,409

8 Restricted Funds

	Balance at 1 January 2019 £	Total Income £	Total Expenditure £	Transfers £	Balance at 31 December 2019 £
IDS / DFID	-	58,161	(45,764)	-	12,397
Railway Children / DFID	3,658	53,918	(57,576)	-	-
Amazing Children Uganda	6,800	-	(1,999)	-	4,801
Joffe Trust	12,000	25,000	(23,000)	-	14,000
Commonwealth Foundation	-	4,956	(4,956)	-	-
Red Nose Day USA 2017-18	38,034	-	(36,909)	(1,125)	-
Red Nose Day USA 2019	-	187,863	(187,801)	(62)	-
	60,492	329,898	(358,005)	(1,187)	31,198

	Balance at 1 January 2020 £	Total Income £	Total Expenditure £	Transfers £	Balance at 31 December 2020 £
IDS / DFID	12,397	124,535	(110,052)	-	26,880
Railway Children / DFID	-	50,922	(50,922)	-	-
Amazing Children Uganda	4,801	-	(892)	-	3,909
Joffe Trust	14,000	15,000	(22,124)	-	6,876
Commonwealth Foundation	-	38,302	(38,302)	-	-
Red Nose Day USA 2020-21	-	281,855	(182,656)	-	99,199
Big Give 2020	-	25,221	(25,221)	-	-
Gwyneth Forrester	-	10,000	(9,092)	-	908
Abbvie Community Resilience Fund	-	231,983	(139,750)	-	92,233
	31,198	777,818	(579,011)	-	230,005

Consortium for Street Children
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For the year ended 31 December 2020

8 Restricted Funds (Continued)

The purpose of each restricted fund received in the year is as follows:

IDS/DFID: This project works to increase children's options to avoid engaging in hazardous and exploitative labour.

The work is taking place in Bangladesh, Nepal and Myanmar.

Railway Children/DFID: CSC is partnering with Railway Children to further the Tanzanian government's ability to uphold the Convention on the Rights of the Child for street-connected children

Amazing Children Uganda: Donation contributing match funding to the Railway Children Tanzania project, above.

Joffe Trust: Funds to support innovation in fundraising at CSC

Red Nose Day USA: The project funds innovative direct-service delivery projects for street children across Asia and South America. Red Nose Day US also funds our global "4 Steps to Equality" campaign, our "Digitally Connecting Street Children"

project with partners across the world, and our pioneering work in Uruguay, helping the government to adopt the General Comment No. 21 on Street Children.

Commonwealth Foundation: This project aims to work directly with the Government in implementing UN guidance to influence local and national laws and policies that directly impact street children – especially girls' – rights and well-being. This will be achieved by working with 3 local network members as influencers on the ground.

Big Give 2020: This project builds on the Red Nose Day USA project, and supports in particularly the Digitally Connecting Street Children activity, to build a stronger platform that allow for more child-friendly interaction.

Gwyneth Forrester: This project aims to support CSC Network Members based in India through the Covid-19 pandemic by providing educational and advocacy materials and technical support.

Abbie Community Resilience Fund: This project aims to provide emergency relief during the Covid-19 pandemic to street-connected children by providing 20 CSC Network Members with sub-grants.

The sub-grant work under this project is complemented with research on the impact of Covid-19 on street children, the development of a booklet on how to stay safe during the pandemic for street children and advocacy support.

Consortium for Street Children
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For the year ended 31 December 2020

9 Reserves

	Unrestricted	Restricted	Total 2020
	£	£	£
Brought forward	1,708	31,198	32,906
Net income	318,184	198,807	516,991
Carried forward	319,892	230,005	549,897

Reserves are represented as follows:

Fixed Assets	-	-	-
Current assets	394,962	230,005	624,967
Current liabilities	(75,070)	-	(75,070)
	319,892	230,005	549,897

Comparative Reserves from 2019

	Unrestricted	Restricted	Total 2019
	£	£	£
Brought forward	98,194	60,492	158,686
Net income	(96,486)	(29,294)	(125,780)
Carried forward	1,708	31,198	32,906

Reserves are represented as follows:

Fixed Assets	115	-	115
Current assets	253,002	31,198	284,200
Current liabilities	(251,409)	-	(251,409)
	1,708	31,198	32,906

10 Comparative Statement of Financial Activities, year ended 31 December 2019

	Unrestricted	Restricted	Total
	£	£	£
Income			
<i>Donations:</i>			
Donations	108,653	-	108,653
Donated services	12,000	-	12,000
<i>Other trading activities:</i>			
Fundraising events	8,600	-	8,600
Other	8,265	-	8,265
Investment income	195	-	195
<i>Charitable activities:</i>			
Membership Income	1,702	-	1,702
Grants	-	329,898	329,898
Total Income	139,415	329,898	469,313
Expenditure			
Cost of raising funds:			
Cost of raising voluntary income	22,661	11,000	33,661
Charitable activities	214,427	347,005	561,432
Total Expenditure	237,088	358,005	595,093
Net income and movement in funds	(97,673)	(28,107)	(125,780)
Transfer between funds	1,187	(1,187)	-
Net movement in funds	(96,486)	(29,294)	(125,780)
Reconciliation of funds			
Total funds brought forward	98,194	60,492	158,686
Total funds carried forward	1,708	31,198	32,906

11 Related parties

In 2020, total donations of £8,300 were received from trustees and entities controlled by trustees (2019: £0)

Consortium for Street Children
Notes to the Accounts
For the year ended 31 December 2020

12 Lease Commitments

At 31 December CSC had minimum lease commitments of £15,920 (2019: £12,258) which were due within one year.

13 Grant expenditure by institution

Institution		2020 £	2019 £
BAHAY TUYALAN	Keeping Street Connected Children Safe	20,167	33,726
BLUE DRAGON	Strengthening the Network: Covid-19 Relief	2,559	-
CAL	Strengthening the Network: Covid-19 Relief	2,163	-
CDC	Strengthening the Network: Covid-19 Relief	3,170	-
CECIP	Keeping Street Connected Children Safe	-	33,813
CEDAG	Strengthening the Network: Covid-19 Relief	5,215	-
CHETNA	Strengthening the Network: Covid-19 Relief	8,093	-
CHHORI	Strengthening the Network: Covid-19 Relief	3,335	-
CINI	Strengthening the Network: Covid-19 Relief	2,209	-
CLL	Keeping Street Connected Children Safe	2,226	-
CONACMI	Strengthening the Network: Covid-19 Relief	4,937	-
CWIN	Keeping Street Connected Children Safe	8,427	-
CWISH	Understanding and addressing worst forms of child labour	29,031	-
DAM	Understanding and addressing worst forms of child labour	11,466	-
DWELLING PLACES	Strengthening the Network: Covid-19 Relief	2,408	-
FFF	Keeping Street Connected Children Safe	6,914	-
GODH	Strengthening the Network: Covid-19 Relief	4,319	-
GU	Keeping Street Connected Children Safe	3,848	31,308
GUC	Promoting street children's rights in Bangladesh	10,299	-
HASLA INTL	Strengthening the Network: Covid-19 Relief	6,306	-
HSKI	Strengthening the Network: Covid-19 Relief	5,865	-
ISA WALI	Strengthening the Network: Covid-19 Relief	8,122	-
JUCONI MEXICO	Keeping Street Connected Children Safe	20,779	-
LAUGHTER AFRICA	Strengthening the Network: Covid-19 Relief	5,181	-
LEEDO	Promoting street children's rights in Bangladesh	7,638	-
MCFS	Strengthening the Network: Covid-19 Relief	4,887	-
SAFE SOCIETY	Strengthening the Network: Covid-19 Relief	7,943	-
SAMARTAN TRUST	Strengthening the Network: Covid-19 Relief	7,251	-
SASCU	Keeping Street Connected Children Safe	11,955	-
SEARCH FOR JUSTICE	Keeping Street Connected Children Safe	14,945	-
UMTHOMBO	Strengthening the Network: Covid-19 Relief	5,080	-
WYCF	Strengthening the Network: Covid-19 Relief + RND	17,865	-
YOUTH SPORT UGANDA	Strengthening the Network: Covid-19 Relief	8,009	-
		262,614	98,847

14 Grant commitments

At 31st December 2020 the charity had a grant commitment of £422,406

Advances to Partners at 31st December 2020		132,495
Further commitments	2021	238,903
Further commitments	2022	51,008
		422,406