

CHILDREN AT RISK FOUNDATION

England & Wales · Charity number 1066396

Details

Other names CARF(UK), CARF-UK

Status Registered

Legal form Charitable company

Company number [03436135](#)

Registered 1997-11-28

Register [View on the Charity Commission register](#)

Contact

Address 3 The Orchard
London
W4 1JZ

Phone 02089947004

Email info@carf-uk.org

Website www.carf-uk.org

Activities

Objects: (A) TO ASSIST AND RELIEVE NECESSITOUS PERSONS, IN PARTICULAR CHILDREN AND YOUNG PEOPLE IN TOWNS AND CITIES OF BRAZIL AND OTHER COUNTRIES OF SOUTH AMERICA, AND FOR SUCH PURPOSES AS TO ESTABLISH, EQUIP, MAINTAIN AND MANAGE, OR PROVIDE SUPPORT FOR, HOMES AND HOSTELS AND OTHER CENTRES FOR THE ACCOMMODATION OR RESIDENCE OR USE OR BENEFIT OF SUCH PERSONS EITHER GRATUITOUSLY OR IN RETURN FOR SUCH PAYMENTS AS MAY FROM TIME TO TIME BE DETERMINED, AND TO PROVIDE, OR TO PROVIDE SUPPORT FOR, SUCH OTHER SERVICES IN CONNECTION THEREWITH AS AMY FROM TIME TO TIME BE CONSIDERED APPROPRIATE. (B) TO ADVANCE THE EDUCATION OF SUCH PERSONS, IN PARTICULAR CHILDREN AND YOUNG PEOPLE IN THE TOWNS AND CITIES OF BRAZIL AND OTHER COUNTRIES OF SOUTH AMERICA TO ENABLE THEM TO LIVE USEFUL LIVES WITHIN THE COMMUNITY.

Activities: Raise funds in order to support work by sister organisation in Sao Paulo Brazil.

Classification

- **How:** Makes Grants To Organisations, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** BRAZIL AND OTHER COUNTRIES OF SOUTH AMERICA
- Brazil
- Ealing
- Hammersmith And Fulham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£42,848	£69,035	-	-
2023-12-31	£63,221	£42,103	-	-
2022-12-31	£66,581	£70,346	-	-
2021-12-31	£49,265	£42,054	-	-
2020-12-31	£58,281	£60,855	-	-

Trustees

Name	Role	Appointed
ALEX HANNAY	Chair	
Ana Lucia Souza		2025-01-22
Mauro Lucio Souza		2025-01-22
Monica Runke		2024-01-24
Piers Edwards		2025-01-22
Sarah Elizabeth Clark		2016-04-19

Accounts

COMPANY REGISTRATION NUMBER 3436135



**CHILDREN AT RISK FOUNDATION
COMPANY LIMITED BY GUARANTEE**

**UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2024**

CHARITY NUMBER 1066396

CHILDREN AT RISK FOUNDATION

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LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES: Ms Sarah Clark
Ms Nicole Reed
Mrs Deborah Unger
Miss Monica Runke, appointed 24 January 2024

Secretary: Mr Alexander Hannay

Treasurer: Mr Alexander Hannay

Chairman: Mr Alexander Hannay

CHAIRTY NUMBER: 1066396

REGISTERED NUMBER: 3436135

REGISTERED OFFICE: 3 The Orchard
LONDON
W4 1JZ

INDEPENDENT EXAMINER: Samantha Nicholson BA (Hons) (open) FMAAT
Nicholson & Co (Sheffield) Ltd
Knowle House
4 Norfolk Park Road
SHEFFIELD
S2 3QE

BANKERS: Barclays Bank
75 King Street
London
W6 9HY

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**CHILDREN AT RISK FOUNDATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Structure, Governance and Management

Legal Status

Children at Risk Foundation, CARF-UK is constituted as a Company, Limited by Guarantee and governed by a Memorandum and Articles of Association.

Management

The charity is managed by a Board of Trustees. This body meets at least three times a year to make policy and strategic decisions. In March the Articles of Association were formally updated and accepted by the Charity Commission following the move during 2023 to bring them more in line with best practice in the sector (adjusting trustee term limits and increasing the number of trustees required to form a quorum).

In January 2024 Monica Runke joined the board of trustees, and in July Deborah Unger resigned after serving for over twelve years. Nicole Reed gave notice of her intention to resign early in 2025. Over the course of the year several potential trustees attended meetings to get a feel for how the charity operates, and by the end of the year three people had formally expressed interest in becoming trustees: Piers Edwards, Ana Lucia de Souza and Mauro Lucio Souza. All three will be brought onboard in early 2025.

Related Parties

CARF-UK (Children at Risk Foundation – UK) is a UK charity that raises funds for and awareness of, the activities of a Brazilian Charity called ACER (Associação de Apoio a Criança em Risco), which translates as 'Association for Supporting Children at Risk'. ACER is the executive partner in this relationship; ACER does all the work on the ground in Brazil.

The Trustees approved a consultancy agreement on 17th December 2018 with Jonathan Hannay, a connected person, to carry out services on behalf of the Charity. The agreement was approved following appropriate conflict management procedures and the agreement has been extended since then on a rolling six-month basis. In 2022 it was agreed that the periodicity of the agreement should be moved onto a twelve-month basis.

3. Objectives and Activities

CARF-UK was established to support the work of ACER in Brazil both by raising funds and awareness of the acute problems faced by people who live in Eldorado, the most deprived and formerly the most violent neighborhood within the city of Diadema situated on the outskirts of São Paulo. ACER is a community development organisation working in Eldorado, Diadema, São Paulo state, Brazil, which focuses on developing the potential of children and young people.

CARF-UK continues to focus its efforts in three areas:

- **Fundraising** (the charity tries to maximise the proportion of the funds that are applied for the charity's objects, as opposed to core costs)

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- **Communication** (raising awareness in the UK)
- **Policy and Practice** (communicate best practice from ACER's work in Brazil to organizations working with children and young people in the UK)

Mission Statement

Our mission is to protect the rights of children at risk and to work for their inclusion in mainstream Brazilian society.

4. Achievements and Performance

Fundraising

The charity continued with its strategy of running small fundraising events and looked to raise awareness in the community around its headquarters in Chiswick, west London.

Friday 10th May

CARF hosted a wine tasting fundraiser event in Finsbury Park, London. Alex Brogan of the Not Yet Named wine company gave a talk and auctioned off a number of a selection of donated bottles. There was a stall selling Eldorado Textiles at the event.

Friday 29th November

CARF ran a Christmas Fair event in Chiswick, London. The evening included games and a gift tree, along with a stall selling textiles from Brazil.

Communication / Policy and Practice

CARF-UK continued its membership of the Kinship Care Alliance in the UK and contributed to its activities throughout the year.

CARF-UK/ACER Brazil continue to be members of the International Safeguards for Children in Sport Working Group, led by UNICEF-UK.

The organisation 'A family for every child' launched a guide of best practice in the area of kinship care in January 2024. CARF and ACER contributed.

The Kinship Care coordinator and consultant at ACER and the Secretary General have co-authored a chapter in a book on Family and Community Living published by the Catholic University of Minas Gerais. The chapter is called "Family Guardian Programme – Evaluation of 10 years' experience in kinship care in Diadema/SP."

Updates from Brazil

STAFF

Jeremy Barnes, ACER's treasurer, reported positively on the progress made by the financial administrator who adapted well to the complexities of the financial structures and reporting necessitated by Brazilian law and the fact that the charity receives funding from local government. Unfortunately, despite this positive progress, they were unable to transition to the full time commitment that the role requires, and a replacement, who has experience of working at NGO's, took over in May.

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A new position of coordinator has been created at the community centre, reporting to the Secretary General and joining the senior leadership team. This role is responsible for operating all the programs and projects run from the centre.

The safeguarding officer has moved to become General Manager and has an intern in her team take on a new position of junior safeguarding officer.

STRUCTURE

The Secretary General proposed a new organisational structure to take into account the increasing number of activities the charity is involved in outside of Diadema. It will be important if this work scales up, that the running of the Community Centre in Diadema is not affected or put under additional strain.

The mayor of Jijoca de Jericoacoara in Ceara in the North East of Brazil has expressed sustained interest in developing programmes with ACER's support.

SPORTS

ACER received funding from a government initiative to promote sports, with the initial focus being on girls and boys futsal.

ACER started an initiative with a local school to use their sports facilities after the end of the school day and open them up for community use as a gym at the end of the working day and over weekends.

The local government in Diadema signed a partnership agreement with ACER to oversee local NGO's activities in providing a range of services to the local community, such as capoeira and ballet.

FUNDRAISING

ACER is now part of the employee tax-incentivized giving programmes at Santander and Zurich Insurance for the next three years (starting in February 2025). This is part of a national competitive initiative run by Santander to select children's projects to support through tax effective donations by the company and also staff. ACER's Kinship care programme was selected to receive support over the next three years via the Diadema Children's Fund. As part of this new relationship, ACER will be receiving two high level visits from senior managers from the bank and the insurance company.

ELECTIONS

Mayoral elections in Diadema during the course of the year brought in a new team and administration, who unfortunately do not have such a positive view of the projects that ACER has been in partnership with the local government. It is extremely likely that some of these activities will be discontinued in the coming months.

5. Financial Review

As can be seen in this report and our annual accounts CARF-UK has been successful in continuing to supply a steady flow of funding to ACER in Brazil. The charity continued to receive

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CHILDREN AT RISK FOUNDATION

regular, gift-aided donations from private individuals in this period, including many people who have been longstanding contributors.

6. Plans for Future Periods

CARF-UK's plans for 2025 will focus on Fundraising and Policy and Practice:

Fundraising

CARF-UK will aim to have two fundraising events during the year, one in the Summer to coincide with the Turnham Green Days event run by the Bedford Park Society in Chiswick, and one at Christmas time.

Policy and Practice

Jonathan Hannay will continue to represent the charity through its membership of the Kinship Care Alliance in the UK.

In addition, the charity aims to overhaul its website and use of social media in 2025 to refresh its image and online presence.

PUBLIC BENEFIT

CARF-UK works for the public benefit by increasing public awareness of the acute problems faced by the children in Brazil. Its grant making activities are specifically focused at funding programmes helping underprivileged people. The trustees have complied with the provisions of the 2011 Charities Act to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

RESERVES

CARF-UK operates a reserves policy aimed at maintaining unrestricted funds at a level of six months operating costs. This will enable emergency grants to be issued at short notice.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Children at Risk Foundation for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the 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 accounting estimates that are reasonable and prudent;

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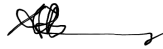
CHILDREN AT RISK FOUNDATION

- state whether applicable UK Accounting Standards 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of trustees.

A Hannay
Chairman



signed on 19/09/2025, 10:30:35 BST

Date: 19/09/2025

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CHILDREN AT RISK FOUNDATION INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of Arts on the run for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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

S Nicholson BA (Open) (Hons) FMAAT
Nicholson & Co Accountancy
Knowle House
4 Norfolk Park Road
SHEFFIELD
S2 13QE


signed on 19/09/2025, 11:23:13 BST

Date: 19/09/2025

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**CHILDREN AT RISK FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<u>Incoming resources from generated funds</u>					
Grants and donations	2	28,901	0	28,901	57,218
Investment income	3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		28,901	0	28,901	57,218
Incoming resource from charitable activities	4	<u>13,947</u>	<u>0</u>	<u>13,947</u>	<u>0</u>
Total incoming resources		<u>42,848</u>	<u>0</u>	<u>42,848</u>	<u>63,221</u>
<u>Resources expended</u>	5				
Raising funds		719	0	719	882
Charitable activities		61,516	0	61,516	34,421
Depreciation		0	0	0	0
Other		<u>6,800</u>	<u>0</u>	<u>6,800</u>	<u>6,800</u>
Total resources expended		<u>69,035</u>	<u>0</u>	<u>69,035</u>	<u>42,103</u>
Net income/(expenditure) for the year		(26,187)	0	(26,187)	21,118
Net movement in Funds					
Fund balances at brought forward		<u>26,320</u>	<u>0</u>	<u>26,320</u>	<u>5,202</u>
Fund balances to carried forward		<u>133</u>	<u>0</u>	<u>133</u>	<u>26,320</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006 and has been prepared on the basis that all operations are continuing.

**CHILDREN AT RISK FOUNDATION
BALANCE SHEET
AS AT 31 DECEMBER 2024**

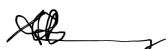
	Notes	2024	2023
FIXED ASSETS			
Tangible assets		<u>0</u>	<u>0</u>
CURRENT ASSETS			
Debtors	9	<u>0</u>	<u>0</u>
Cash at bank and in hand		<u>933</u>	<u>27,120</u>
			27,120
LIABILITIES			
Creditors: Amounts falling due within one year	10	<u>(800)</u>	<u>(800)</u>
Amounts falling due over one year		<u>(0)</u>	<u>(0)</u>
NET CURRENT ASSETS		<u>133</u>	<u>26,320</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>133</u>	<u>26,320</u>
INCOME FUNDS			
Restricted funds	12	<u>0</u>	<u>0</u>
Unrestricted funds		<u>133</u>	<u>26,320</u>
TOTAL CHARITY FUNDS		<u>133</u>	<u>26,320</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 17/09/2025 _____



A Hannay signed on 19/09/2025, 10:30:35 BST
Chairman

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**CHILDREN AT RISK FOUNDATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES

1.1 Company Information

The company is a charitable incorporation organisation limited by guarantee, and it is registered at 3 The Orchard, LONDON, W4 1JZ.

The principal business activity is to raises funds and awareness on the behalf of a Brazilian Charity called ACER (Associação de Apoio a Criança em Risco) which translates as 'Association for Supporting Children at Risk'.

1.2 Basis of preparation

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Companies Act 2006. The financial statements have been prepared on the historical cost basis except for the modification to a fair value basis for certain financial instruments as specified in the accounting policies below.

The financial statements are presented in Sterling (£)

1.3 Going Concern

After reviewing the companies' forecasts and projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

1.4 Incoming resources

Donations and grants received are allocated between restricted and unrestricted funds and between the different types of incoming resources according to their nature. Grants for revenue expenditure and capital expenditure are recognised in the statement of financial activities on a receivable basis.

Other incoming resources, including investment income, are recognised in the statement of financial activities on a receivable basis.

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**CHILDREN AT RISK FOUNDATION
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1.5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purpose.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

1.6 Incoming resource

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable, and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

1.7 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**CHILDREN AT RISK FOUNDATION
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1.8 Limited by guarantee

Private limited company by guarantee without share capital use of 'limited' exemption.

2. GRANTS, DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations	<u>28,901</u>	<u>0</u>	<u>28,901</u>	<u>57,218</u>

3. INVESTMENT INCOME

Interest receivable	<u>0</u>	<u>0</u>
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4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Community activities	<u>13,947</u>	<u>0</u>	<u>13,947</u>	<u>6,003</u>

Included within income relating to community activities are the following grants

	Total 2024 £	Total 2023 £
Unrestricted		
Ticket sales	0	0
Gift Aid	13,947	6,003
Sponsorship income	<u>0</u>	<u>0</u>
	<u>13,947</u>	<u>6,003</u>
Restricted		
Other	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

**CHILDREN AT RISK FOUNDATION
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. TOTAL RESOURCES EXPENDED

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Community activities				
<u>Community activities</u>				
Activities undertake directly	61,516	0	61,516	34,421
Cost of raising donations & legacies	719	0	719	882
Support costs	<u>6,800</u>	<u>0</u>	<u>6,800</u>	<u>6,800</u>
Total	<u>69,035</u>	<u>0</u>	<u>69,035</u>	<u>42,103</u>

Support costs include payments to the independent examiner of £800 for independent examination fees and consultancy fees.

6. ACTIVITIES UNDERTAKEN DIRECTLY

	2024 £	2023 £
Other costs relating to community activities comprise:		
Project and event costs	57,500	30,387
Office Expenses	3,832	3,851
Insurance	0	0
Travel expenses	0	0
Volunteer costs	0	0
Marketing	150	150
Sundry	<u>34</u>	<u>33</u>
	<u>61,516</u>	<u>34,421</u>

7. TRUSTEES REMUNERATION AND EXPENSES

During the year the charities trustees nor any persons connected with them received any remuneration or benefits from the charity (2021: nil). No trustee expenses have been incurred.

	2024	2023
Number of trustees		
The average monthly number of trustee during the year was:	<u>4</u>	<u>7</u>
	<u>4</u>	<u>7</u>

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**CHILDREN AT RISK FOUNDATION
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. EMPLOYEES

	2024	2023
	£	£
Number of employees		
The average monthly number of employees during the year was:		
Charity employees	0	0
	<u>0</u>	<u>0</u>

The charity is volunteer lead and had no paid staff during the year.

9. DEBTORS

	2024	2023
	£	£
Trade debtors	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	0	0
Loans	0	0
Taxes and social security costs	0	0
Other creditors	0	0
Accruals	<u>800</u>	<u>800</u>
	<u>800</u>	<u>800</u>

**11. PENSION AND OTHER POST-RETIREMENT BENEFITS COMMITMENTS
DEFINED CONTRIBUTION**

The charity does not operate a defined contribution pension scheme, because during the year the charity had no paid members of staff.

**CHILDREN AT RISK FOUNDATION
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

12. RESTRICTED FUNDS

The income funds of charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purpose:

	Balance at start of year	Incoming resources	Resources expended	Balances at year end
	£	£	£	£
Donation	0	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

All restricted funds have sufficient resources that they may be applied in accordance with the restrictions.

13. RELATED PARTIES

CARF-UK (Children at Risk Foundation – UK) is a UK charity that raises funds and awareness on the behalf of a Brazilian Charity called ACER (Associação de Apoio a Criança em Risco) which translates as ‘Association for Supporting Children at Risk’. ACER is the executive partner in this relationship; ACER does all the work on the ground in Brazil.

During the year, total grants of £57,500 (2023: £30,387) were paid to ACER, the sister organisation in Brazil to apply the funds locally.

The Trustees approved a consultancy agreement on 3rd October 2023 with Jonathan Hannay, a connected person, to carry out services on behalf of the Charity. The agreement was approved following appropriate conflict management procedures.’

14. SUMMARY OF FUND MOVEMENT

	Balance brought forward	Income	Expenditure	Balance carried forward
	£	£	£	£
Unrestricted funds	26,320	42,848	69,035	133
Restricted:				
Donation:	0	0	0	0
	<u>26,320</u>	<u>42,848</u>	<u>69,035</u>	<u>133</u>

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Signatures' technical details

Signatures

alexhannay@yahoo.co.uk

19/09/2025, 10:30:35 BST

Fingerprint

20ad8c96ceb3869a780a2966471e55f44aa1273b

info@nicholsonandco.co.uk

19/09/2025, 11:23:13 BST

Fingerprint

65707ac35052dc9a188ea45c3352c4f8147afbe6

Event log

10.50.11.213	19/09/2025, 10:12:07 BST Signing request created.
System	19/09/2025, 10:12:10 BST Notification sent to alexhannay@yahoo.co.uk.
System	19/09/2025, 10:29:26 BST Signing page opened by signee alexhannay@yahoo.co.uk.
System	19/09/2025, 10:30:35 BST Signee alexhannay@yahoo.co.uk signed document.
System	19/09/2025, 10:30:37 BST Notification sent to info@nicholsonandco.co.uk.
System	19/09/2025, 11:21:36 BST Signing page opened by signee info@nicholsonandco.co.uk.
System	19/09/2025, 11:23:13 BST Signee info@nicholsonandco.co.uk signed document.
System	19/09/2025, 11:23:13 BST Signing process completed.

Summary

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Document's hash: 859307a135a9feb54dd8c3199b00ccaa1871f63fa9e4334284f79476701d8f04

Final stamp: 19/09/2025, 11:23:14 BST

COMPANY REGISTRATION NUMBER 3436135



CHILDREN AT RISK FOUNDATION
COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2024

CHARITY NUMBER 1066396

Verification QR Code



MyDocSafe

Accounts

COMPANY REGISTRATION NUMBER 3436135



**CHILDREN AT RISK FOUNDATION
COMPANY LIMITED BY GUARANTEE**

**UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2023**

CHARITY NUMBER 1066396

CHILDREN AT RISK FOUNDATION

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CHILDREN AT RISK FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES: Ms Sarah Clark
Ms Emma Ferguson
Ms Helena Maxwell
Ms Nicole Reed
Mrs Deborah Unger

Secretary: Mr Alexander Hannay

Treasurer: Mrs Claire Thompson

Chairman: Mr Alexander Hannay

CHAIRTY NUMBER: 1066396

REGISTERED NUMBER: 3436135

REGISTERED OFFICE: 3 The Orchard
LONDON
W4 1JZ

INDEPENDENT EXAMINER: Samantha Nicholson BA (Hons) (open) FMAAT
Nicholson & Co (Sheffield) Ltd
Knowle House
4 Norfolk Park Road
SHEFFIELD
S2 3QE

BANKERS: Barclays Bank
75 King Street
London
W6 9HY

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**CHILDREN AT RISK FOUNDATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Structure, Governance and Management

Legal Status

Children at Risk Foundation, CARF-UK is constituted as a Company, Limited by Guarantee and governed by a Memorandum and Articles of Association.

Management

The charity is managed by a Board of Trustees. This body meets at least three times a year to make policy and strategic decisions. Following a review of the articles in 2022 the board passed a member's resolution in 2023 to update the articles and bring the charity's governance in line with best practice in the sector. The trustees' term limit was reduced to three years and the number required for a quorum was increased from two to three.

In light of the change to the articles some of the longstanding trustees decided that the time had come to end their terms. Emma Ferguson, Helena Maxwell and Claire Thompson all resigned as trustees during the year. The remaining trustees initiated a recruitment drive, however no new trustees joined during 2023.

Related Parties

CARF-UK (Children at Risk Foundation – UK) is a UK charity that raises funds for and awareness of, the activities of a Brazilian Charity called ACER (Associação de Apoio a Criança em Risco), which translates as 'Association for Supporting Children at Risk'. ACER is the executive partner in this relationship; ACER does all the work on the ground in Brazil.

The Trustees approved a consultancy agreement on 17th December 2018 with Jonathan Hannay, a connected person, to carry out services on behalf of the Charity. The agreement was approved following appropriate conflict management procedures and the agreement has been extended since then on a rolling six-month basis. In 2022 it was agreed that the periodicity of the agreement should be moved onto a twelve-month basis, and the agreement was renewed, with modifications which reflected Jonathan's return to the role of ACER's secretary general during the year, in 2023.

3. Objectives and Activities

CARF-UK was established to support the work of ACER in Brazil both by raising funds and awareness of the acute problems faced by people who live in Eldorado, the most deprived and formerly the most violent neighborhood within the city of Diadema situated on the outskirts of São Paulo. ACER is a community development organisation working in Eldorado, Diadema, São Paulo state, Brazil, which focuses on developing the potential of children and young people.

CARF-UK continues to focus its efforts in three areas:

- **Fundraising** (the charity tries to maximise the proportion of the funds that are applied for the charity's objects, as opposed to core costs)

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CHILDREN AT RISK FOUNDATION

- **Communication** (raising awareness in the UK)
- **Policy and Practice** (communicate best practice from ACER's work in Brazil to organizations working with children and young people in the UK)

Mission Statement

Our mission is to protect the rights of children at risk and to work for their inclusion in mainstream Brazilian society.

Since the charity's objects had remained unchanged since 1997 it was agreed to conduct a review in 2022. The charity is now much more active in the area of kinship care and no longer supports the state provision of residential care for children and young people. The Charity Commission did not consider this required a change in the charity's objects.

4. Achievements and Performance

Fundraising

The charity continued with its strategy of running small fundraising events and looked to raise awareness in the community around its headquarters in Chiswick, west London.

Saturday 10th June

CARF ran a stall at the Green Days craft fair in Chiswick, selling textile items from the Eldorado Textile Project and raising awareness of the charity in the community near its headquarters in West London.

On the same day, in the evening, the charity hosted a garden party to celebrate its 25th Anniversary.

Sunday 10th December

CARF ran a stall at a Christmas Fair in Poole, selling textile items and various other items.

In July CARF received a donation from Coaches across Continents as part of a program initiated by Disney, to support the project running football coaching with girls in the community at Diadema.

In October CARF received a payment from the executors of the estate of Marion Harvey, who used to be a trustee at CARF for many years, who had left the charity a substantial legacy. The trustees agreed that the money should be spent on women's education and on educational programs related to African culture.

Communication / Policy and Practice

CARF-UK continued its membership of the Kinship Care Alliance in the UK and contributed to its activities throughout the year.

CARF-UK/ACER Brazil continued to be members of the International Safeguards for Children in Sport Working Group, led by UNICEF-UK.

CARF-UK worked with the 'Family for every child' working group to put together a concept note

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CHILDREN AT RISK FOUNDATION

for USAID, which contributed to a proposal to fund a major kinship care operation in Zimbabwe, India and Brazil. Sadly, this was not taken forward.

CARF-UK presented its research from the Family Guardian programme to the Kinship Research Network in the UK.

Updates from Brazil

SPORTS

The Futsal program providing sessions for both boys and girls at local schools has proven to be very popular indeed.

The girls' sessions have provided the opportunity for the ACER Child Protection Officer to hold regular workshops with the girls from the Futsal program distributing hygiene kits - in every workshop there have been disclosures of abuse or other issues that need to be followed up.

The response to these workshops has been very strongly positive; the demand is there for frequent visits, although at present there is only the capacity to visit each location once every three months.

Boys Futsal workshops also cover lots of issues other than sport, and boys frequently disclose details of bullying, alcoholism and domestic violence.

The ACER Safeguarding Officer visited the UK to attend an international Laureus-funded symposium, focused on women and girls.

ST PAULS

A volunteer from St Paul's, has been working regularly with ACER, delivering football classes on Saturdays and Friday mornings.

EXTERNAL LINKS

An ACER representative spoke at a symposium in Santa Caterina along with Jesus Palacios, a psychology professor from the University of Seville.

ACER invited two indigenous women from the Xokleng people from Santa Catarina to ACER in the school holidays, a trip which was funded by giving a couple of talks during their visit. The Xokleng are starting their own social project focused on football for girls and women and the visit helped them shape their ideas about how to go forward, as well as providing a cultural exchange.

A member of the Family for Every Child working group set up an event in Rio which focused on Kinship Care, ACER co-organized and was represented at the heart of the event by both staff and kinship carers from its program in Diadema.

ACER has conducted training in Santa Caterina for government officials to work on and support kinship care.

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HEALTH

ACER won 1 year's funding for a peri-natal care project which is intended to run for 2 years, with a focus on nutrition for teenage mothers, both pre-and post-natal, in addition to individualized social work support and weekly yoga classes.

READING IN SCHOOLS

Continued through the year with a strong pool of young people driving the activities.

AFRICAN & INDIGENOUS CULTURE

Continued to be active with a series of speakers hosting talks at the Community Centre as well as regular percussion and capoeira classes.

ELDORADO TEXTILES PROJECT

A fresh intake of women kept the numbers consistent; the teacher came in every 2 weeks instead of every week, which cut costs dramatically and four of the women were transformed into monitors for the group.

The collective is wary of becoming too commercial-focused and values the focus being around mutual support.

Serious Incident of Fraud in Brazil

In June 2023 CARF-UK learned of a very serious fraud that had taken place at ACER over the course of the previous two years, made possible by the impact of the pandemic on administrative processes and financial safeguarding at ACER. The fraud was reported to police and an investigation was opened.

The theft did not affect project budgets, no donor money was stolen; the money was siphoned off from the charity's reserves.

CARF-UK filed a serious incident report with the Charity Commission.

ACER implemented a full internal investigation and governance review and took legal advice on how to proceed in the best interests of the organisation. The CARF-UK Board of Trustees obtained detailed reports on the incident from ACER and contributed to discussions within the organisation about how to prevent such an event happening again.

ACER hired a financial consultant who undertook a restructuring of the financial and administrative procedures at the charity, including setting up a new financial reporting system designed to prevent the kind of double accounting that made the fraud possible.

CARF-UK continues to receive regular reports on the progress of these reforms. ACER's Board of Trustees acted immediately the moment the fraud was discovered and worked hard to minimise the financial and reputational damage to the charity. Jonathan Hannay was reappointed as Secretary General after a hiatus of seven years.

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CHILDREN AT RISK FOUNDATION

5. Financial Review

As can be seen in this report and our annual accounts CARF-UK has been successful in continuing to supply a steady flow of funding to ACER in Brazil. The charity continued to receive regular, gift-aided donations from private individuals in this period, including many people who have been longstanding contributors.

6. Plans for Future Periods

CARF-UK's plans for 2024 will focus on Fundraising and Policy and Practice:

Fundraising

CARF-UK will aim to have two fundraising events during the year, one based off the kind offer from a friend to host a wine-tasting event.

Policy and Practice

Jonathan Hannay will continue to represent the charity through its membership of the Kinship Care Alliance in the UK.

In addition, the charity aims to overhaul its website and use of social media in 2024 to refresh its image and online presence.

PUBLIC BENEFIT

CARF-UK works for the public benefit by increasing public awareness of the acute problems faced by children in Brazil and by contributing knowledge and experience around kinship care developed by ACER to other organisations and locations. Its grant making activities are specifically focused at funding programs helping underprivileged people. The trustees have complied with the provisions of the 2011 Charities Act to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

RESERVES

CARF-UK operates a reserves policy aimed at maintaining unrestricted funds at a level of six months operating costs. This will enable emergency grants to be issued at short notice.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Children at Risk Foundation for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

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CHILDREN AT RISK FOUNDATION

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of trustees.



A Hamray
Chairman

Signed on 20/09/2024, 10:24:59 BST

Date: 20/09/2024

CHILDREN AT RISK FOUNDATION
INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of Arts on the run for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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

S Nicholson BA (Open) (Hons) FMAAT
Nicholson & Co Accountancy
Knowle House
4 Norfolk Park Road
SHEFFIELD
S2 13QE


signed on 20/09/2024, 10:26:48 BST

Date: 20/09/2024

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CHILDREN AT RISK FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<u>Incoming resources from generated funds</u>					
Grants and donations	2	56,131	1,087	57,218	59,670
Investment income	3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		56,131	1,087	57,218	59,670
Incoming resource from charitable activities	4	<u>6,003</u>	<u>0</u>	<u>0</u>	<u>6,911</u>
Total incoming resources		<u>62,134</u>	<u>1,087</u>	<u>63,221</u>	<u>66,581</u>
<u>Resources expended</u>	5				
Raising funds		882	0	882	75
Charitable activities		33,334	1,087	34,421	63,471
Depreciation		0	0	0	0
Other		<u>6,800</u>	<u>0</u>	<u>6,800</u>	<u>6,800</u>
Total resources expended		<u>41,016</u>	<u>1,087</u>	<u>42,103</u>	<u>70,346</u>
Net income/(expenditure) for the year		21,118	0	21,118	3,765
Net movement in Funds					
Fund balances at brought forward		<u>5,202</u>	<u>0</u>	<u>5,202</u>	<u>8,967</u>
Fund balances to carried forward		<u>26,320</u>	<u>0</u>	<u>26,320</u>	<u>5,202</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006 and has been prepared on the basis that all operations are continuing.

CHILDREN AT RISK FOUNDATION

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023	2022
FIXED ASSETS			
Tangible assets		$\frac{0}{0}$	$\frac{0}{0}$
CURRENT ASSETS			
Debtors	9	0	0
Cash at bank and in hand		<u>27,120</u>	<u>6,002</u>
		<u>27,120</u>	<u>6,002</u>
LIABILITIES			
Creditors: Amounts falling due within one year	10	<u>(800)</u>	<u>(800)</u>
Amounts falling due over one year		(0)	(0)
NET CURRENT ASSETS		<u>26,320</u>	<u>5,202</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>26,320</u>	<u>5,202</u>
INCOME FUNDS			
Restricted funds	12	0	0
Unrestricted funds		<u>26,320</u>	<u>5,202</u>
TOTAL CHARITY FUNDS		<u>26,320</u>	<u>5,202</u>

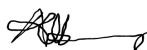
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

19/09/2024

The accounts were approved by the Board on _____



A Hannay
Chairman

signed on 20/09/2024, 10:24:59 BST

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CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

1.1 Company Information

The company is a charitable incorporation organisation limited by guarantee, and it is registered at 3 The Orchard, LONDON, W4 1JZ.

The principal business activity is to raises funds and awareness on the behalf of a Brazilian Charity called ACER (Associação de Apoio a Criança em Risco) which translates as 'Association for Supporting Children at Risk'.

1.2 Basis of preparation

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Companies Act 2006. The financial statements have been prepared on the historical cost basis except for the modification to a fair value basis for certain financial instruments as specified in the accounting policies below.

The financial statements are presented in Sterling (£)

1.3 Going Concern

After reviewing the companies' forecasts and projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

1.4 Incoming resources

Donations and grants received are allocated between restricted and unrestricted funds and between the difference types of incoming resources according to their nature. Grants for revenue expenditure and capital expenditure are recognised in the statement of financial activities on a receivable basis.

Other incoming resources, including investment income, are recognised in the statement of financial activities on a receivable basis.

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CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 20233

1.5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purpose.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

1.6 Incoming resource

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable, and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

1.7 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1.8 Limited by guarantee

Private limited company by guarantee without share capital use of 'limited' exemption.

2. GRANTS, DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations	<u>56,131</u>	<u>1,087</u>	<u>57,218</u>	<u>59,670</u>

3. INVESTMENT INCOME

Interest receivable	<u>0</u>	<u>0</u>
---------------------	-----------------	-----------------

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Total 2021 £
Community activities	<u>6,003</u>	<u>6,911</u>

Included within income relating to community activities are the following grants

	Total 2023 £	Total 2022 £
Unrestricted		
Ticket sales	0	0
Gift Aid	<u>6,003</u>	6,911
Sponsorship income	<u>0</u>	<u>0</u>
	<u>6,003</u>	<u>6,911</u>
Restricted		
Other	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

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CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5. TOTAL RESOURCES EXPENDED

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Community activities				
<u>Community activities</u>				
Activities undertake directly	33,334	1,087	34,421	63,471
Cost of raising donations & legacies	882	0	882	75
Support costs	<u>6,800</u>	<u>0</u>	<u>6,800</u>	<u>6,800</u>
Total	<u>41,016</u>	<u>1,087</u>	<u>42,103</u>	<u>70,346</u>

Other costs includes payments to the independent examiner of £800 for independent examination fees and consultancy fees.

6. ACTIVITIES UNDERTAKEN DIRECTLY

	2023 £	2022 £
Other costs relating to community activities comprise:		
Project and event costs	30,387	60,000
Office Expenses	3,851	3,047
Insurance	0	0
Travel expenses	0	81
Volunteer costs	0	0
Marketing	150	330
Sundry	<u>33</u>	<u>13</u>
	<u>34,421</u>	<u>63,471</u>

7. TRUSTEES REMUNERATION AND EXPENSES

During the year the charities trustees nor any persons connected with them received any remuneration or benefits from the charity (2021: nil). No trustee expenses have been incurred.

	2023	2022
Number of trustees		
The average monthly number of trustee during the year was:	<u>7</u>	<u>8</u>
	<u>7</u>	<u>8</u>

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CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8. EMPLOYEES

	2023	2022
	£	£
Number of employees		
The average monthly number of employees during the year was:		
Charity employees	0	0
	<u>0</u>	<u>0</u>

The charity is volunteer lead and had no paid staff during the year.

9. DEBTORS

	2023	2022
	£	£
Trade debtors	0	0
	<u>0</u>	<u>0</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	0	0
Loans	0	0
Taxes and social security costs	0	0
Other creditors	0	0
Accruals	<u>800</u>	<u>800</u>
	<u>800</u>	<u>800</u>

11. PENSION AND OTHER POST-RETIREMENT BENEFITS COMMITMENTS DEFINED CONTRIBUTION

The charity does not operate a defined contribution pension scheme, because during the year the charity had no paid members of staff.

CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

12. RESTRICTED FUNDS

The income funds of charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purpose:

	Balance at start of year	Incoming resources	Resources expended	Balances at year end
	£	£	£	£
Donation	0	<u>1,087</u>	<u>1,087</u>	<u>0</u>
	<u>0</u>	<u>1,087</u>	<u>1,087</u>	<u>0</u>

All restricted funds have sufficient resources that they may be applied in accordance with the restrictions.

13. RELATED PARTIES

CARF-UK (Children at Risk Foundation – UK) is a UK charity that raises funds and awareness on the behalf of a Brazilian Charity called ACER (Associação de Apoio a Criança em Risco) which translates as ‘Association for Supporting Children at Risk’. ACER is the executive partner in this relationship; ACER does all the work on the ground in Brazil.

During the year, total grants of £30,387 (2022: £31,585) were paid to ACER, the sister organisation in Brazil to apply the funds locally.

The Trustees approved a consultancy agreement on 3rd October 2023 with Jonathan Hannay, a connected person, to carry out services on behalf of the Charity. The agreement was approved following appropriate conflict management procedures.’

14. SUMMARY OF FUND MOVEMENT

	Balance brought forward	Income	Expenditure	Balance carried forward
	£	£	£	£
Unrestricted funds	5,202	62,134	41,016	26,320
Restricted:				
Donation:	0	1,087	1,087	0
	<u>5,202</u>	<u>63,221</u>	<u>42,103</u>	<u>26,320</u>

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Signatures' technical details

Signatures

alexhannay@yahoo.co.uk

20/09/2024, 10:24:59 BST

Fingerprint

df36f8d4ad1be5f17d4527d7ae3fdc9bae43192b

info@nicholsonandco.co.uk

20/09/2024, 10:26:48 BST

Fingerprint

4417075981df7b5cf55407eddf8a6cac69ef00ef

Event log

10.50.10.149	20/09/2024, 10:02:17 BST Signing request created.
System	20/09/2024, 10:02:20 BST Notification sent to alexhannay@yahoo.co.uk.
System	20/09/2024, 10:24:06 BST Signing page opened by signee alexhannay@yahoo.co.uk.
System	20/09/2024, 10:24:59 BST Signee alexhannay@yahoo.co.uk signed document.
System	20/09/2024, 10:25:01 BST Notification sent to info@nicholsonandco.co.uk.
System	20/09/2024, 10:26:36 BST Signing page opened by signee info@nicholsonandco.co.uk.
System	20/09/2024, 10:26:48 BST Signee info@nicholsonandco.co.uk signed document.
System	20/09/2024, 10:26:48 BST Signing process completed.

Summary

Envelope's ID:	7nggblh5
Document's hash:	19086cbc6736b1241f163658f2b71721334d5517e67a949c28095ddaece12074
Final stamp:	20/09/2024, 10:26:51 BST

COMPANY REGISTRATION NUMBER 3436135



CHILDREN AT RISK FOUNDATION
COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2023

CHARITY NUMBER 1066396

Verification QR Code



MyDocSafe

Accounts

COMPANY REGISTRATION NUMBER 3436135



**CHILDREN AT RISK FOUNDATION
COMPANY LIMITED BY GUARANTEE**

**UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2022**

CHARITY NUMBER 1066396

CHILDREN AT RISK FOUNDATION

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CHILDREN AT RISK FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES:	Mr Jeremy Barnes (Resigned 27 April 2022) Ms Sarah Clark Ms Emma Ferguson Ms Helena Maxwell Ms Nicole Reed Mrs Deborah Unger
Secretary:	Mr Alexander Hannay
Treasurer:	Mrs Claire Thompson
Chairman:	Mr Alexander Hannay
CHAIRTY NUMBER:	1066396
REGISTERED NUMBER:	3436135
REGISTERED OFFICE:	3 The Orchard LONDON W4 1JZ
INDEPENDENT EXAMINER:	Samantha Nicholson BA (Hons) (open) MAAT Nicholson & Co (Sheffield) Ltd Knowle House 4 Norfolk Park Road SHEFFIELD S2 3QE
BANKERS:	Barclays Bank 75 King Street London W6 9HY

TRUSTEES' REPORT

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CHILDREN AT RISK FOUNDATION FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, Governance and Management

Legal Status

Children at Risk Foundation, CARF-UK is constituted as a Company, Limited by Guarantee and governed by a Memorandum and Articles of Association.

Management

The charity is managed by a Board of Trustees. This body meets at least three times a year to make policy and strategic decisions. It was agreed during the year that since the charity's articles had not been updated since 1997 that a review should take place. The review proposed introducing limits on trustee terms of service and revised articles were drafted. These will be voted on in 2023.

Jeremy Barnes resigned as a trustee of CARF-UK and is taking up a position in Brazil as one of ACER's two treasurers. Jeremy's level of experience and expertise will make him the most highly qualified treasurer ACER has ever had.

Related Parties

CARF-UK (Children at Risk Foundation – UK) is a UK charity that raises funds for and awareness of, the activities of a Brazilian Charity called ACER (Associação de Apoio a Criança em Risco) which translates as 'Association for Supporting Children at Risk'. ACER is the executive partner in this relationship; ACER does all the work on the ground in Brazil.

The Trustees approved a consultancy agreement on 17th December 2018 with Jonathan Hannay, a connected person, to carry out services on behalf of the Charity. The agreement was approved following appropriate conflict management procedures and the agreement has been extended since then on a rolling six-month basis. At the meeting of the trustees on 7th September 2022 it was agreed that the periodicity of the agreement should be moved onto a twelve-month basis.

3. Objectives and Activities

CARF-UK was established to support the work of ACER in Brazil both by raising funds and awareness of the acute problems faced by people who live in Eldorado, the most deprived and formerly the most violent neighbourhood within the city of Diadema situated on the outskirts of São Paulo. ACER is a community development organisation working in Eldorado, Diadema, São Paulo state, Brazil, which focuses on developing the potential of children and young people.

CARF-UK continues to focus its efforts in three areas:

- **Fundraising** (the charity tries to maximise the proportion of the funds that are applied for the charity's objects, as opposed to core costs)
- **Communication** (raising awareness in the UK)

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CHILDREN AT RISK FOUNDATION

- **Policy and Practice** (communicate best practice from ACER's work in Brazil to organizations working with children and young people in the UK)

Mission Statement

Our mission is to protect the rights of children at risk and to work for their inclusion in mainstream Brazilian society.

Since the charity's objects have remained unchanged since 1997 it was agreed to conduct a review. The charity is now much more active in the area of kinship care and no longer supports the state provision of residential care for children and young people. The Charity Commission did not consider this required a change in the charity's objects.

4. Achievements and Performance

Fundraising

The charity continued with its strategy of running small fundraising events to coincide with Global Giving matched funds events and looked to raise awareness in the community around its headquarters in Chiswick, west London.

On 11th April a tie-dying workshop was held to coincide with a Global Giving 'Little-by-Little' campaign. The event was a great success and could lead to further such events in the future.

On 12th June CARF-UK took a stall at the Bedford Park Society summer fete, using the event to sell textile items from the Eldorado Textile Project, and to gather contacts for future email campaigns. The event was successful in raising funds and the trustees agreed to support the event again in 2023.

On 26th June the garden at CARF-UK's Chiswick headquarters was opened to the public as part of the Bedford Park Society's open gardens event. Some textile items were sold on the day and the charity was promoted.

In October CARF received another donation from the Swiss Foundation BERFRED to continue funding for a child protection officer for a further year. In the coming year the child protection officer will start new work targeting girls specifically, focused on personal hygiene and health.

Communication / Policy and Practice

CARF-UK continued its membership of the Kinship Care Alliance in the UK and contributed to its activities throughout the year.

CARF-UK/ACER Brasil continue to be members of the International Safeguards for Children in Sport Working Group, led by UNICEF-UK, and contributed actively to a strategic review of its aims and actions in order to develop a new five-year plan to support the strengthening of safeguarding in sport throughout the world.

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CHILDREN AT RISK FOUNDATION

Hosting for the charity's website was transferred from Brazil to the UK and steps were taken to enable a complete re-design and overhaul, which will take place in 2023.

Updates from Brazil

ACER's Board of Trustees came to the end of their 4-year term, an entirely new Board and a new fiscal council were elected. The outgoing board has done a good job of putting the charity on a firm financial footing, the new board will look to continue its work.

The local government in Eldorado contracted ACER to run its 'Extending the school day programme for 300 children of primary school age.

Diadema's Education Secretary has asked ACER to model the reading in schools programme that will be going into every single school in Diadema. There are funds to reallocate from extending the school day project underway with Diadema.

The Cultura Inglesa pilot project looking at regular English lessons for state schools that completed in 2020 delivered its evaluation and presented the results to the local government in Diadema. The results were impressive: higher attainment in a range of subjects for those who took part. The greatest recorded benefits were for subjects other than English language, such as Science).

In 2022, ACER submitted a project to the State of Santa Catarina Children's and Adolescents' Rights Fund to deliver training in 5 regions of the state in how to develop and implement kinship care as a public service thus helping reduce the number of children placed in institutional care. The project was approved and in 2023, ACER will deliver the training to social service professionals from 60 different municipalities as the first step for them to introduce kinship care.

ACER became a registered charity in Ceará state, in the northeast of Brazil, and entered discussions with the municipality of Jijoca de Jericoacoara around three possible projects - Family Guardian, Reading in Schools and Teenage Pregnancy support. In order to minimise fixed costs in this region, ACER committed to work only on fully funded projects in that state. The municipality managed to get funding to implement kinship care and has established a partnership with ACER to deliver training and overall supervision for this project, which will start in 2023.

ACER was contacted by Global Giving in the UK to connect them with Flutter (owner of betting brands Betfair and Paddy Power) with a view to submitting funding proposals around futsal projects. The ACER board agreed to proceed so long as details of the programme were not used to promote betting. The proposals were accepted resulting in two grants of £15,000 each to deliver girls and boys futsal in local schools and the community in 2023.

Finances

At the start of the year ACER managed to complete the sale of the chacara / smallholding. The capital will be used mainly to establish an adequate level of reserves and to invest in

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CHILDREN AT RISK FOUNDATION

solar panels on the roof of the community centre.

5. Financial Review

As can be seen in this report and our annual accounts CARF-UK has been successful in continuing to supply a steady flow of funding to ACER in Brazil. We continued to receive regular, gift-aided donations from private individuals in this period, including many people who have been longstanding contributors.

6. Plans for Future Periods

CARF-UK's plans for 2023 will focus on Fundraising and Policy and Practice:

Fundraising

CARF-UK will aim to have a number of small events timed to coincide with Global Giving campaigns.

Policy and Practice

Jonathan Hannay will continue to represent the charity through its membership of the Kinship Care Alliance in the UK.

In addition, the charity aims to overhaul its website and use of social media in 2023 to refresh its image and online presence.

PUBLIC BENEFIT

CARF-UK works for the public benefit by increasing public awareness of the acute problems faced by the children in Brazil. Its grant making activities are specifically focused at funding programmes helping underprivileged people. The trustees have complied with the provisions of the 2011 Charities Act to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

RESERVES

CARF-UK operates a reserves policy aimed at maintaining unrestricted funds at a level of six months operating costs. This will enable emergency grants to be issued at short notice.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Children at Risk Foundation for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the

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CHILDREN AT RISK FOUNDATION

financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of trustees.



A Hanney
Chairman
27 September 2023

Signed on 27/09/2023, 12:56:29 BST

CHILDREN AT RISK FOUNDATION
INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of Arts on the run for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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

S Nicholson BA (Open) (Hons) MAAT
Nicholson & Co Accountancy

Knowle House
4 Norfolk Park Road
SHEFFIELD
S2 13QE
27 September 2023


signed on 27/09/2023, 13:00:37 BST

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CHILDREN AT RISK FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<u>Incoming resources from generated funds</u>					
Grants and donations	2	41,530	18,140	59,670	42,237
Investment income	3	<u>0</u>	<u>0</u>	0	<u>0</u>
		41,530	18,140	59,670	42,237
Incoming resource from charitable activities	4	<u>6,911</u>	<u>0</u>	6,911	<u>7,028</u>
Total incoming resources		<u>48,441</u>	<u>18,140</u>	66,581	<u>49,265</u>
<u>Resources expended</u>					
	5				
Raising funds		75	0	75	3,035
Charitable activities		45,331	18,140	63,471	32,039
Depreciation		0	0	0	0
Other		<u>6,800</u>	<u>0</u>	6,800	<u>6,980</u>
Total resources expended		<u>52,206</u>	<u>0</u>	70,346	<u>42,054</u>
Net income/(expenditure) for the year		3,765	0	3,765	7,211
Net movement in Funds					
Fund balances at brought forward		<u>8,967</u>	<u>0</u>	8,967	<u>1,756</u>
Fund balances to carried forward		<u>5,202</u>	<u>0</u>	5,202	<u>8,967</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006 and has been prepared on the basis that all operations are continuing.

**CHILDREN AT RISK FOUNDATION
BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Notes	2022	2021
FIXED ASSETS			
Tangible assets		<u>0</u>	<u>0</u>
CURRENT ASSETS			
Debtors	9	0	0
Cash at bank and in hand		<u>6,002</u>	<u>9,767</u>
		6,002	9,767
LIABILITIES			
Creditors: Amounts falling due within one year	10	<u>(800)</u>	<u>(800)</u>
Amounts falling due over one year		(0)	(0)
NET CURRENT ASSETS		<u>5,202</u>	<u>8,967</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		5,202	8,967
INCOME FUNDS			
Restricted funds	12	0	0
Unrestricted funds		<u>5,202</u>	<u>8,967</u>
TOTAL CHARITY FUNDS		<u>5,202</u>	<u>8,967</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 27 September 2023.



A Hanrahan on 27/09/2023, 12:56:29 BST
Chairman

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CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

1.1 Company Information

The company is a charitable incorporation organisation limited by guarantee, and it is registered at 3 The Orchard, LONDON, W4 1JZ.

The principal business activity is to raises funds and awareness on the behalf of a Brazilian Charity called ACER (Associação de Apoio a Criança em Risco) which translates as 'Association for Supporting Children at Risk'.

1.2 Basis of preparation

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Companies Act 2006. The financial statements have been prepared on the historical cost basis except for the modification to a fair value basis for certain financial instruments as specified in the accounting policies below.

The financial statements are presented in Sterling (£)

1.3 Going Concern

After reviewing the companies' forecasts and projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

1.4 Incoming resources

Donations and grants received are allocated between restricted and unrestricted funds and between the difference types of incoming resources according to their nature. Grants for revenue expenditure and capital expenditure are recognised in the statement of financial activities on a receivable basis.

Other incoming resources, including investment income, are recognised in the statement of financial activities on a receivable basis.

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**CHILDREN AT RISK FOUNDATION
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1.5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purpose.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

1.6 Incoming resource

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable, and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

1.7 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**CHILDREN AT RISK FOUNDATION
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1.8 Limited by guarantee

Private limited company by guarantee without share capital use of 'limited' exemption.

2. GRANTS, DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations	<u>41,530</u>	<u>18,140</u>	<u>59,670</u>	<u>42,237</u>

3. INVESTMENT INCOME

Interest receivable	<u>0</u>	<u>0</u>
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4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Total 2021 £
Community activities	<u>6,911</u>	<u>7,028</u>

Included within income relating to community activities are the following grants

	Total 2022 £	Total 2021 £
Unrestricted		
Ticket sales	0	0
Gift Aid	6,911	7,028
Sponsorship income	<u>0</u>	<u>0</u>
	<u>6,911</u>	<u>7,028</u>
Restricted		
Other	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

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**CHILDREN AT RISK FOUNDATION
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

5. TOTAL RESOURCES EXPENDED

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Community activities				
<u>Community activities</u>				
Activities undertake directly	45,331	18,140	63,471	32,039
Cost of raising donations & legacies	75	0	75	3,035
Support costs	<u>6,800</u>	<u>0</u>	<u>6,800</u>	<u>6,980</u>
Total	<u>52,206</u>	<u>18,140</u>	<u>70,346</u>	<u>42,054</u>

Other costs includes payments to the independent examiner of £800 for independent examination fees and consultancy fees.

6. ACTIVITIES UNDERTAKEN DIRECTLY

	2022 £	2021 £
Other costs relating to community activities comprise:		
Project and event costs	60,000	42,000
Office Expenses	3,047	810
Insurance	0	0
Travel expenses	81	1,058
Volunteer costs	0	0
Marketing	330	237
Sundry	<u>13</u>	<u>13</u>
	<u>63,471</u>	<u>44,118</u>

7. TRUSTEES REMUNERATION AND EXPENSES

During the year the charities trustees nor any persons connected with them received any remuneration or benefits from the charity (2021: nil). No trustee expenses have been incurred.

	2022 £	2021 £
Number of employees		
The average monthly number of trustee during the year was:	<u>8</u>	<u>8</u>
	<u>8</u>	<u>8</u>

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**CHILDREN AT RISK FOUNDATION
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. EMPLOYEES

	2022	2021
	£	£
Number of employees		
The average monthly number of employees during the year was:		
Charity employees	0	0
	<u>0</u>	<u>0</u>

The charity is volunteer lead and had no paid staff during the year.

9. DEBTORS

	2022	2021
	£	£
Trade debtors	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	0	0
Loans	0	0
Taxes and social security costs	0	0
Other creditors	0	0
Accruals	<u>800</u>	<u>800</u>
	<u>800</u>	<u>800</u>

**11. PENSION AND OTHER POST-RETIREMENT BENEFITS COMMITMENTS
DEFINED CONTRIBUTION**

The charity does not operate a defined contribution pension scheme, because during the year the charity had no paid members of staff.

**CHILDREN AT RISK FOUNDATION
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. RESTRICTED FUNDS

The income funds of charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purpose:

	Balance at start of year	Incoming resources	Resources expended	Balances at year end
	£	£	£	£
Donation: 1/Foudation	0	15,640	15,640	<u>0</u>
Donation: The Carmela	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
	<u>0</u>	<u>18,140</u>	<u>18,140</u>	<u>0</u>

All restricted funds have sufficient resources that they may be applied in accordance with the restrictions.

13. RELATED PARTIES

CARF-UK (Children at Risk Foundation – UK) is a UK charity that raises funds and awareness on the behalf of a Brazilian Charity called ACER (Associação de Apoio a Criança em Risco) which translates as 'Association for Supporting Children at Risk'. ACER is the executive partner in this relationship; ACER does all the work on the ground in Brazil.

During the year, total grants of £31,585 (2020: £42,000) were paid to ACER, the sister organisation in Brazil to apply he funds locally.

The Trustees approved a consultancy agreement on [date] with Jonathan Hannay, a connected person, to carry out services on behalf of the Charity. The agreement was approved following appropriate conflict management procedures.'

14. SUMMARY OF FUND MOVEMENT

	Balance brought forward	Income	Expenditure	Balance carried forward
	£	£	£	£
Unrestricted funds	8,967	48,441	52,206	5,202
Restricted:				
Donation: 1/Foudation	0	15,640	15,640	0
Donation: The Carmela	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
	<u>8,967</u>	<u>66,581</u>	<u>70,346</u>	<u>5,202</u>

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Signatures' technical details

Signatures

alexhannay@yahoo.co.uk

27/09/2023, 12:56:29 BST

Fingerprint

6195e61abdc065d67f64925f92c1efcda7d8fbaf

info@nicholsonandco.co.uk

27/09/2023, 13:00:37 BST

Fingerprint

7faa8a64ad3b242477d3510edbf59280499052e5

Event log

10.50.10.66	27/09/2023, 12:48:34 BST Signing request created.
System	27/09/2023, 12:48:37 BST Notification sent to alexhannay@yahoo.co.uk.
System	27/09/2023, 12:51:09 BST Signing page opened by signee alexhannay@yahoo.co.uk.
System	27/09/2023, 12:56:29 BST Signee alexhannay@yahoo.co.uk signed document.
System	27/09/2023, 12:56:31 BST Notification sent to info@nicholsonandco.co.uk.
System	27/09/2023, 13:00:25 BST Signing page opened by signee info@nicholsonandco.co.uk.
System	27/09/2023, 13:00:37 BST Signee info@nicholsonandco.co.uk signed document.
System	27/09/2023, 13:00:37 BST Signing process completed.

Summary

Envelope's ID: a18n9ooh

Document's hash: 92b5df8f650dd01028bc36387d7934079fdf01db4f7d7b769d87bb302c3b08fc

Final stamp: 27/09/2023, 13:00:40 BST

COMPANY REGISTRATION NUMBER 3436135



CHILDREN AT RISK FOUNDATION
COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2022

CHARITY NUMBER 1066396

Verification QR Code



MyDocSafe

Accounts

COMPANY REGISTRATION NUMBER 3436135



CHILDREN AT RISK FOUNDATION
COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2021

CHARITY NUMBER 1066396

CHILDREN AT RISK FOUNDATION

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CHILDREN AT RISK FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES: Mr Jeremy Barnes
Ms Sarah Clark
Ms Emma Ferguson
Ms Helena Maxwell
Ms Nicole Reed
Mrs Deborah Unger

Secretary: Mr Alexander Hannay

Treasurer: Mrs Claire Thompson

Chairman: Mr Alexander Hannay

CHAIRTY NUMBER: 1066396

REGISTERED NUMBER: 3436135

REGISTERED OFFICE: 3 The Orchard
LONDON
W4 1JZ

INDEPENDENT EXAMINER: Samantha Nicholson BA (Hons) (open) MAAT
Nicholson & Co (Sheffield) Ltd
Knowle House
4 Norfolk Park Road
SHEFFIELD
S2 3QE

BANKERS: Barclays Bank
75 King Street
London
W6 9HY

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**CHILDREN AT RISK FOUNDATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Structure, Governance and Management

Legal Status

Children at Risk Foundation, CARF-UK is constituted as a Company, Limited by Guarantee and governed by a Memorandum and Articles of Association.

Management

The charity is managed by a Board of Trustees. This body meets at least three times a year to make policy and strategic decisions.

There were no changes to the composition of the Board of Trustees during the year.

Related Parties

CARF-UK (Children at Risk Foundation – UK) is a UK charity that raises funds and awareness on the behalf of a Brazilian Charity called ACER (Associação de Apoio a Criança em Risco) which translates as 'Association for Supporting Children at Risk'. ACER is the executive partner in this relationship; ACER does all the work on the ground in Brazil.

The Trustees approved a consultancy agreement on 17th December 2018 with Jonathan Hannay, a connected person, to carry out services on behalf of the Charity. The agreement was approved following appropriate conflict management procedures and the agreement has been extended since then on a rolling six month basis.

Objectives and Activities

CARF-UK was established to support the work of ACER in Brazil both by raising funds and awareness of the acute problems faced by people who live in Eldorado, the most deprived and formerly the most violent neighbourhood within the city of Diadema situated on the outskirts of São Paulo. ACER is a community development organisation working in Eldorado, Diadema, São Paulo state, Brazil, which focuses on developing the potential of children and young people.

CARF-UK continues to focus its efforts in three areas:

- **Fundraising** (the charity tries to maximise the proportion of the funds that are applied for the charity's objects)
- **Communication** (raising awareness in the UK)
- **Policy and Practice** (communicate best practice from ACER's work in Brazil to organizations working with children and young people in the UK)

Mission Statement

Our mission is to protect the rights of children at risk and to work for their inclusion in mainstream Brazilian society.

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CHILDREN AT RISK FOUNDATION

Achievements and Performance

Fundraising

The charity pursued a strategy of hosting small fundraising events to coincide with Global Giving matching funds campaigns so as to maximise the impact of fundraising activities. GlobalGiving.com runs various events during the year when it provides matching funds for a proportion of the donations raised by charities for projects via its fundraising website.

An online textile workshop was hosted on April 17th to raise funds specifically for the Eldorado textile project.

Masks for both adults and children, made by the Eldorado textile project, were brought over to the UK for sale at fundraising events and were distributed amongst trustees to sell directly. All funds raised were restricted for use by the Eldorado Textile project, with 10% of the money raised going to ACER to cover the administrative costs of running the project from the community center in Eldorado.

On the 11th September the charity hosted an end of summer garden party at its headquarters in Chiswick, London. Approximately 70 people gathered to hear a selection of music played by a wind quartet 'Waterloo Winds' against a backdrop of the ceiling hanging made as part of the 'Era Uma Vez' project in Brazil.

In October CARF received a grant from the Swiss Foundation BERFRED to fund a child protection officer for one year, and to help develop safeguarding policies in five other NGO's operating in São Paulo.

Communication / Policy and Practice

CARF-UK continued its membership of the Kinship Care Alliance in the UK and contributed to its activities throughout the year including the independent national review of childcare practice and policy for England and Wales. CARF-UK also supported the creation of the APPG (All Party Parliamentary Group for Kinship Care).

Jonathan Hannay was invited to speak alongside Norah Dooley from Coaches across Continents at a session for a bi-annual event for the Sports for Development sector in Brazil and Latin America, organised by SESC and REMS, on the subject of why NGO's should have safeguarding policies. Jonathan Hannay, representing CARF-UK, is an active member of the International Safeguards for Children in Sport Working Group, which is led by UNICEF-UK and contributes to positive change in policy and practice with regard to the safeguarding of children in all sporting spaces from community to professional and high performance throughout the world.

Updates from Brazil

The economic situation in Eldorado was dire throughout the majority of the year as a result of the hit the Brazilian economy took from the pandemic. There was very little work available and families in the local community were forced to spend all their money on food. As such, a very important aspect of the work through the year was the distribution of food baskets and gas cylinders for cooking to the families of children supported by ACER.

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CHILDREN AT RISK FOUNDATION

ACER was able to maintain a good level of operational capacity throughout the year due to the support from Fondation BERFRED, and donations from Unilever linked to their Rexona 'Breaking the Limits' Programme. This programme offers an online set of nine training modules to help community leaders and teachers engage with teenagers to become more physically active. On top of this, ACER has been providing certificates and special t-shirts to all those who finish the programme, and 280 teenagers receive a one-off stipend for their participation. ACER also teamed up with Fundação CASA (the São Paulo state Youth Prison system) to deliver the programme to its staff and inmates.

ACER started to work with the Xokleng indigenous community (original peoples) in Santa Catarina to establish a partnership which will strengthen the Reading in Schools programme using African and Indigenous stories in its work in local primary schools. As a first step, ACER extended the Rexona project there and will offer six stipends to members of their community. The plan for 2022 is to have an exchange between young people and schools from the Xokleng and ACER in Diadema.

ACER's social media intern has done a great job by providing a solid stream of content to Instagram and Facebook. The textile project set up its own Instagram account, but this has not been updated as frequently, demonstrating the benefits of devoting resources to the job.

The Eldorado Textile Project has a long waiting list of approx. 30 women and is incorporating them a small group at a time. It needs to be careful to maintain the viability of the project both considering group cohesion and also financially due to increased teaching costs.

ACER has listed a fourth fundraising target on Global Giving (in addition to Eldorado Textiles, Rugby and Reading in Schools). This fourth project relates to the area that the Family Guardian project covered, but will be separate from Family Guardian – the objective is to set up a kinship care support group in each locality in Diadema, where there is demand. Membership will depend on a broader definition of involvement in kinship care, not just legal status. The project will have a broader reach as a result, the main criteria for entry is that participants answer in the affirmative to the question 'are you looking after a member of the extended family?'

The project will mainly provide support for mental wellbeing, using a well-established metric and Typeform questionnaires to handle data collection.

In addition to using Typeform in its day-to-day data collection and evaluation processes, ACER entered into a new partnership with a South African charity called Waves for Change which has developed an app that works both online and offline and is used for registering classes and pupil participation; additionally it has great potential to strengthen safeguarding processes. The app was in the development phase of its second version and ACER was invited to be a development partner giving feedback for improvements and identifying problems and received free access and use.

Update on ACER's Finances:

The ACER Board moved ahead with the sale of the lakeside property in Diadema for approximately R\$1 million. Funds from the sale will enable ACER to implement its reserves

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CHILDREN AT RISK FOUNDATION

policy and also to invest in solar energy for its community center which will have an immediate positive impact on its running costs; payback on the initial investment is expected to be in 4 and a half years.

Global Giving donated \$50,000 to ACER, from their COVID disaster relief fund, in recognition of the terrible situation caused by the pandemic in Brasil. There are no ties on what the money can be spent on, and there is no requirement for reporting.

\$10,000 was spent on providing cooking gas to families; the price of gas increased by 50% from 2020 to 2021 and it provides the only means for families to cook meals.

\$10,000 went on building work, matching the funds provided by St Paul's in 2020, adding an extra floor of accommodation to ACER's community centre to provide sleeping space for visiting groups of exchange students. And people coming from other parts of Brazil to receive training from the ACER team.

The remainder was used to rebuild the charity's reserves towards 6 months of operating costs and in order to be able to pay off all staff if the charity was forced to stop all projects by the general situation brought on by the pandemic.

Financial Review

As can be seen in this report and our annual accounts CARF-UK has been successful in continuing to supply a steady flow of funding to ACER in Brazil. We continued to receive regular, gift-aided donations from private individuals in this period, including many people who have been longstanding contributors.

Plans for Future Periods

CARF-UK's plans for 2022 will focus on Fundraising and Policy and Practice:

Fundraising

CARF-UK will aim to have a number of small events timed to coincide with GlobalGiving campaigns.

Policy and Practice

Jonathan Hannay will continue to represent the charity through its membership of the Kinship Care Alliance in the UK and the International Safeguards for Children in Sport Working Group.

In addition the charity aims to overhaul its website and use of social media in 2022 to refresh its image and online presence.

PUBLIC BENEFIT

CARF-UK works for the public benefit by increasing public awareness of the acute problems faced by the children in Brazil. Its grant making activities are specifically focused at funding programmes helping underprivileged people. The trustees have complied with the provisions of the 2011 Charities Act to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

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CHILDREN AT RISK FOUNDATION

RESERVES

CARF-UK operates a reserves policy aimed at maintaining unrestricted funds at a level of six months operating costs. This will enable emergency grants to be issued at short notice.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Children at Risk Foundation for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of trustees.



signed Anna Hannay, 26/09/2022, 20:25:16 BST

Chairman

26 September 2022

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CHILDREN AT RISK FOUNDATION
INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of Arts on the run for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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

S Nicholson BA (Open) (Hons) MAAT
Nicholson & Co Accountancy

Knowle House
4 Norfolk Park Road
SHEFFIELD
S2 13QE


signed on 26/09/2022, 21:10:17 BST

26 September 2022

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CHILDREN AT RISK FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<u>Incoming resources from generated funds</u>					
Grants and donations	2	29,761	12,476	42,237	46,305
Investment income	3	<u>0</u>	<u>-</u>	<u>0</u>	<u>0</u>
		29,761	12,476	42,237	46,305
Incoming resource from charitable activities	4	<u>7,028</u>	<u>0</u>	<u>7,028</u>	<u>11,976</u>
Total incoming resources		<u>36,789</u>	<u>12,476</u>	<u>49,265</u>	<u>58,281</u>
<u>Resources expended</u>	5				
Raising funds		3,035	0	3,035	9,973
Charitable activities		19,563	12,476	32,039	44,118
Depreciation		0	0	0	0
Other		<u>6,980</u>	<u>0</u>	<u>6,980</u>	<u>6,764</u>
Total resources expended		<u>29,578</u>	<u>0</u>	<u>42,054</u>	<u>60,855</u>
Net income/(expenditure) for the year		7,211	0	7,211	(2,574)
Net movement in Funds					
Fund balances at brought forward		<u>1,756</u>	<u>0</u>	<u>1,756</u>	<u>4,330</u>
Fund balances to carried forward		<u>8,967</u>	<u>0</u>	<u>8,967</u>	<u>1,756</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006 and has been prepared on the basis that all operations are continuing.

**CHILDREN AT RISK FOUNDATION
BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Notes	2021	2020
FIXED ASSETS			
Tangible assets		$\frac{0}{0}$	$\frac{0}{0}$
CURRENT ASSETS			
Debtors	9	0	0
Cash at bank and in hand		<u>9,767</u>	<u>2,587</u>
		9,767	2,587
LIABILITIES			
Creditors: Amounts falling due within one year	10	<u>(800)</u>	<u>(831)</u>
Amounts falling due over one year		(0)	(0)
NET CURRENT ASSETS		<u>8967</u>	<u>1,756</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		8,967	1,756
INCOME FUNDS			
Restricted funds	12	0	0
Unrestricted funds		<u>8,967</u>	<u>1,756</u>
TOTAL CHARITY FUNDS		<u>8,967</u>	<u>1,756</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 26 September 2022.

A Hannay
Chairman


signed on 26/09/2022, 20:25:16 BST

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CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

1.1 Company Information

The company is a charitable incorporation organisation limited by guarantee, and it is registered at 3 The Orchard, LONDON, W4 1JZ.

The principal business activity is to raises funds and awareness on the behalf of a Brazilian Charity called ACER (Associação de Apoio a Criança em Risco) which translates as 'Association for Supporting Children at Risk'.

1.2 Basis of preparation

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Companies Act 2006. The financial statements have been prepared on the historical cost basis except for the modification to a fair value basis for certain financial instruments as specified in the accounting policies below.

The financial statements are presented in Sterling (£)

1.3 Going Concern

After reviewing the companies' forecasts and projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

1.4 Incoming resources

Donations and grants received are allocated between restricted and unrestricted funds and between the difference types of incoming resources according to their nature. Grants for revenue expenditure and capital expenditure are recognised in the statement of financial activities on a receivable basis.

Other incoming resources, including investment income, are recognised in the statement of financial activities on a receivable basis.

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CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1.5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purpose.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

1.6 Incoming resource

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable, and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

1.7 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1.8 Limited by guarantee

Private limited company by guarantee without share capital use of 'limited' exemption.

2. GRANTS, DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2021 £
Donations	<u>29,761</u>	<u>12,476</u>	<u>42,237</u>

3. INVESTMENT INCOME

Interest receivable	<u>0</u>	<u>0</u>
---------------------	----------	----------

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Total 2020 £
Community activities	<u>7,028</u>	<u>11,976</u>

Included within income relating to community activities are the following grants

	Total 2021 £	Total 2020 £
Unrestricted		
Ticket sales	<u>0</u>	5,315
Gift Aid	7,028	5,661
Sponsorship income	<u>0</u>	<u>1,000</u>
	<u>7,028</u>	<u>11,976</u>
Restricted		
Other	<u>0</u>	<u>0</u>

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CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

5. TOTAL RESOURCES EXPENDED

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Community activities				
<u>Community activities</u>				
Activities undertake directly	19,563	12,476	32,039	44,118
Cost of raising donations & legacies	3,035	0	3,035	9,973
Support costs	<u>6,980</u>	<u>0</u>	<u>6,980</u>	<u>6,764</u>
Total	<u>29,578</u>	<u>12,476</u>	<u>42,054</u>	<u>60,855</u>

Other costs includes payments to the independent examiner of £800 for independent examination fees and consultancy fees.

6. ACTIVITIES UNDERTAKEN DIRECTLY

	2021 £	2020 £
Other costs relating to community activities comprise:		
Project and event costs	31,585	42,000
Office Expenses	441	810
Insurance	0	0
Travel expenses	0	1,058
Volunteer costs	0	0
Marketing	0	237
Sundry	<u>13</u>	<u>13</u>
	<u>32,039</u>	<u>44,118</u>

7. TRUSTEES REMUNERATION AND EXPENSES

During the year the charities trustees nor any persons connected with them received any remuneration or benefits from the charity (2020: nil). No trustee expenses have been incurred.

	2021 £	2020 £
Number of employees		
The average monthly number of trustee during the year was:	<u>8</u>	<u>8</u>
	<u>8</u>	<u>8</u>

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CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

8. EMPLOYEES

	2021	2020
	£	£
Number of employees		
The average monthly number of employees during the year was:		
Charity employees	0	0
	<u>0</u>	<u>0</u>

The charity is volunteer lead and had no paid staff during the year.

9. DEBTORS

	2021	2020
	£	£
Trade debtors	0	0
	<u>0</u>	<u>0</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	0	31
Loans	0	0
Taxes and social security costs	0	0
Other creditors	0	0
Accruals	<u>800</u>	<u>800</u>
	<u>800</u>	<u>831</u>

11. PENSION AND OTHER POST-RETIREMENT BENEFITS COMMITMENTS DEFINED CONTRIBUTION

The charity does not operate a defined contribution pension scheme, because during the year the charity had no paid members of staff.

CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

12. RESTRICTED FUNDS

The income funds of charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purpose:

	Balance at start of year	Incoming resources	Resources expended	Balances at year end
	£	£	£	£
Donation	0	11,584	11,584	<u>0</u>
Purchase of textiles	<u>0</u>	<u>892</u>	<u>892</u>	<u>0</u>
	<u>0</u>	<u>12,476</u>	<u>12,476</u>	<u>0</u>

All restricted funds have sufficient resources that they may be applied in accordance with the restrictions.

13. RELATED PARTIES

CARF-UK (Children at Risk Foundation – UK) is a UK charity that raises funds and awareness on the behalf of a Brazilian Charity called ACER (Associação de Apoio a Criança em Risco) which translates as ‘Association for Supporting Children at Risk’. ACER is the executive partner in this relationship; ACER does all the work on the ground in Brazil.

During the year, total grants of £31,585 (2020: £42,000) were paid to ACER, the sister organisation in Brazil to apply he funds locally.

The Trustees approved a consultancy agreement on [date] with Jonathan Hannay, a connected person, to carry out services on behalf of the Charity. The agreement was approved following appropriate conflict management procedures.’

14. SUMMARY OF FUND MOVEMENT

	Balance brought forward	Income	Expenditure	Balance carried forward
	£	£	£	£
Unrestricted funds	1,756	36,789	29,578	8,967
Restricted:				
Donation	0	11,584	11,584	0
Purchase of textiles	<u>0</u>	<u>892</u>	<u>892</u>	<u>0</u>
	<u>1,756</u>	<u>49,265</u>	<u>42,054</u>	<u>8,967</u>

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Signatures' technical details

Signatures

alexhannay@yahoo.co.uk

26/09/2022, 20:25:16 BST

Fingerprint

c1f9d4e1bdd3d3a50c7d259dc4d1c10008b2e41f

info@nicholsonandco.co.uk

26/09/2022, 21:10:17 BST

Fingerprint

b978a32695ae062107ddc3c736a90f1565c6920b

Event log

10.50.11.122	26/09/2022, 17:33:52 BST Signing request created.
System	26/09/2022, 17:33:55 BST Notification sent to alexhannay@yahoo.co.uk.
System	26/09/2022, 20:22:49 BST Signing page opened by signee alexhannay@yahoo.co.uk.
System	26/09/2022, 20:25:16 BST Signee alexhannay@yahoo.co.uk signed document.
System	26/09/2022, 20:25:17 BST Notification sent to info@nicholsonandco.co.uk.
System	26/09/2022, 21:09:51 BST Signing page opened by signee info@nicholsonandco.co.uk.
System	26/09/2022, 21:10:18 BST Signee info@nicholsonandco.co.uk signed document.
System	26/09/2022, 21:10:18 BST Signing process completed.

Summary

Envelope's ID: 24e65gef

Document's hash: e523ba6511aca7648b866cb4de1db6c4330e3e34b806faa88a22d81493220c6a

Final stamp: 26/09/2022, 21:10:20 BST

COMPANY REGISTRATION NUMBER 3436135



CHILDREN AT RISK FOUNDATION
COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2021

CHARITY NUMBER 1066396

Verification QR Code



MyDocSafe

Accounts

COMPANY REGISTRATION NUMBER 3436135



**CHILDREN AT RISK FOUNDATION
COMPANY LIMITED BY GUARANTEE**

**UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2020**

CHARITY NUMBER 1066396

CHILDREN AT RISK FOUNDATION

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CHILDREN AT RISK FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES: Mr Jeremy Barnes
Ms Sarah Clark
Ms Emma Ferguson
Ms Helena Maxwell
Ms Nicole Reed
Mrs Deborah Unger

Secretary: Mr Alexander Hannay

Treasurer: Mrs Claire Thompson

Chairman: Mr Alexander Hannay

CHAIRTY NUMBER: 1066396

REGISTERED NUMBER: 3436135

REGISTERED OFFICE: 3 The Orchard
LONDON
W4 1JZ

INDEPENDENT EXAMINER: Samantha Nicholson BA (Hons) (open) MAAT
Nicholson & Co (Sheffield) Ltd
Knowle House
4 Norfolk Park Road
SHEFFIELD
S2 3QE

BANKERS: CAF Bank Limited
Barclays Bank
75 King Street
London
W6 9HY

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CHILDREN AT RISK FOUNDATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, Governance and Management

Legal Status

Children at Risk Foundation, CARF-UK is constituted as a Company, Limited by Guarantee and governed by a Memorandum and Articles of Association.

Management

The charity is managed by a Board of Trustees. This body meets at least three times a year to make policy and strategic decisions.

The Board of Trustees welcomed Jeremy Barnes, whose request to join the Board of Trustees was accepted in January 2020. Jeremy recently moved to the UK from São Paulo to work at Ernst & Young.

Related Parties

CARF-UK (Children at Risk Foundation – UK) is a UK charity that raises funds and awareness on the behalf of a Brazilian Charity called ACER (Associação de Apoio a Criança em Risco) which translates as 'Association for Supporting Children at Risk'. ACER is the executive partner in this relationship; ACER does all the work on the ground in Brazil.

The Trustees approved a consultancy agreement on 17th December 2018 with Jonathan Hannay, a connected person, to carry out services on behalf of the Charity. The agreement was approved following appropriate conflict management procedures and the agreement has been extended since then on a rolling six month basis.

Objectives and Activities

CARF-UK was established to support the work of ACER in Brazil both by raising funds and awareness of the acute problems faced by people who live in Eldorado, the most deprived and formerly the most violent neighbourhood within the city of Diadema situated on the outskirts of São Paulo. ACER is a community development organisation working in Eldorado, Diadema, São Paulo state, Brazil, which focuses on developing the potential of children and young people.

CARF-UK continues to focus its efforts in three areas:

- **Fundraising** (the charity tries to maximise the proportion of the funds that are applied for the charity's objects)
- **Communication** (raising awareness in the UK)
- **Policy and Practice** (communicate best practice from ACER's work in Brazil to organizations working with children and young people in the UK)

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CHILDREN AT RISK FOUNDATION

Mission Statement

Our mission is to protect the rights of children at risk and to work for their inclusion in mainstream Brazilian society.

Achievements and Performance

Fundraising

TUCCA / CARF / INCTR Charity Concert – 6th February 2020

The fundraising concert with Cesar Camargo Mariano playing music from his album 'Joined' billed as 'Music for the Cure' in cooperation with TUCCA of Brazil and INCTR of Belgium went ahead at the Cadogan Hall in London. Unfortunately levels of sponsorship and ticket sales did not match the expected numbers and as a result the concert made a loss, which was split three ways between the participating organisations. The CARF Trustees agreed that it would be impossible to put on a similar event in 2021 due to the pandemic, and that they would only consider this kind of event again in the future if a significant level of sponsorship was guaranteed.

JustGiving / Virgin Giving / GlobalGiving

CARF now uses Virgin Giving to manage individual online donations and terminated the subscription to JustGiving in January 2020. The charity continues to receive any regular payments that were set up before the subscription was terminated but it will be impossible to set up a new payment via that route.

The Trustees agreed to direct future fundraising efforts to the GlobalGiving website where ACER has developed an excellent reputation for running successful campaigns (<https://www.globalgiving.org/>), and is one of their 'Top-Ranked' charities. Now that UK donors can add Gift Aid to their donations on that platform there is no reason to hold back from using it (GlobalGiving was started in the US so already offers tax efficient giving to US tax payers).

GlobalGiving runs various events each year where donations are matched with funds coming direct from the platform, making it a very efficient way of directing funds to the programmes in Brazil. In 2020 the following events were scheduled:

- 15th July – **Bonus Day** (donations above \$100 get matching funds, the larger the donation the larger the % of matching funds it receives)

15 donors supported ACER's projects on the day, receiving 22% matching funds from GlobalGiving. More matching funds would have been available had the donations been committed earlier in the day, ideally all donations would be made in the first couple of hours.

- 14th – 18th September - **Little By Little** (50% matching funds for small donations under \$50)

Rose Little held an online textile workshop to coincide with this campaign, attendees were encouraged to make donations within the relevant dates to receive matching funds.

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- 1st December – **Giving Tuesday** (prizes and matching funds available)

CARF held a fundraising event on Zoom dedicated to all the volunteers who have passed through both of the sister charities. The event was a great success with many participants from the entire history of both charities.

Child Protection Officer

In November CARF-UK received a donation of CHF10,000 from the Berfred Foundation (which had donated in the past) in Geneva, these funds were restricted to the specific purpose of paying for the Child Protection Officer role at ACER.

Communication / Policy and Practice

CARF Website

Responsibility for the day-to-day running of the website continues to sit with the ACER web master, Endrew, and he maintains consistency and a regular stream of updates as part of his work for ACER.

Institutional Relations in the UK

In previous years CARF-UK has built contacts with other UK-based organizations working in the same sector so as to create a network which can inform, advise and cooperate with ACER in its frontline work in Brazil; examples include the ABC Trust, The Consortium for Streetchildren, CMAP and BOND. Over time the relationships that have borne the most fruit are those focused on project work in Brazil and the management of these relationships has passed over to ACER's staff.

At the end of 2020 CARF-UK applied to join the Kinship Care Alliance (<https://frg.org.uk/policy-and-campaigns/the-kinship-care-alliance>) to support their work raising awareness of kinship care and advocating for its implementation more widely and to share ACER's experience delivering kinship care programmes which will contribute to the further development of kinship care in England and Wales.

CARF-UK also attended various briefings on the subject of children's rights at the House of Lords.

Updates from Brazil

The year started for ACER in a very challenging manner with the news just before Christmas that it had not won the education tender which was to continue work extending the school day for 450 children that had been being delivered for 5 years. In conjunction with the fact that the tender to continue the Family Guardian programme had been won by another charity, this meant that there was a reduction in over 80% in the amount of local government funding and thus the ability to help cover general costs. With this, the ACER board started meeting on weekly basis in order to decide on what measures would be necessary to take for the survival of the charity.

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CHILDREN AT RISK FOUNDATION

GUARANTEED FUNDING FOR 2020:

At the beginning of the year, there were four programmes with restricted funding which were the Sports programme with US\$30,000 from the Laureus Foundation, the Reading in Schools programme with full funding from Brazilian companies through a tax efficient scheme (Lei Rouanet) and from Ford (Motor) Foundation, the Eldorado Textile Project with funds raised by Rose Little through workshops and GlobalGiving and the Strengthening Family Bonds programme with a government contract covering 70% of cost. In addition, the English as a Second Language programme has no financial cost to ACER. The main sources of unrestricted or partially restricted funding for the year were: CARF-UK, St Paul's School and GlobalGiving. Unfortunately the annual British Consulate event did not take place due to the pandemic.

DECISIONS MADE BY THE ACER BOARD WITH REGARD TO STAFFING:

At the end of 2019, two of the three social educators working on the family Guardian programme had been let go with the third moving across to the Strengthening Family Bonds programme. The social work coordinator was kept on, along with the other members of this programme's team.

The first action taken was to let go the ACER Secretary General, and as a temporary measure the finance manager became Secretary General. It was then decided that all those linked to the education and culture department would be let go and the administrative department was also reduced. All of this took place between February and April.

Whilst the Sports, Reading in Schools and Eldorado Textile Project had financial sustainability, the board evaluated that it was impossible to maintain the social work department and decided to formally end the Strengthening Family Bonds contract with the local government from the end of April.

Recognizing the huge cost of doing all of this due to Brazilian Labour legislation, the board recognized that it would need to realize some capital and it decided that the smallholding which ACER had received in donation in 1996 and which has been rented for a nominal sum to a charity doing alcohol and drug rehabilitation should be sold and was put on the market for R\$800,000 in March.

REDUCTIONS DUE TO COVID:

With schools closing in March, the youth interns working on the Reading in Schools programme had their contracts terminated and with no staff coming in to work, the kitchen contract was also ended at the end of April following legal notice given.

PROGRAMME ACTIVITIES UNTIL COVID CLOSEDOWN (MARCH 18TH)

SPORTS:

Building on learning from previous years, sports activities started with great energy during the summer school holidays and we had many more children and teenagers in classes by the end of February than previous years and had also done taster sessions for over 2,000 children. This is a very significant achievement given that schools only restart in February and one loses a week that month to Carnival. Another positive aspect was the new partnership with SESI signed

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in October 2019 for all the rugby sessions to be held at their top class sports centre with all-weather pitches and Orlando decided to focus on building rugby participation up focussing on younger children between the ages of 9 and 14. This strategy was already bearing fruit when we had to close down. The two ACER coaches also brought significant positive change with Lilian building on a trial to give futsal classes for young girls after school at a local primary school, which she had started in late 2019 adding an extra school to the programme. The other coach, Reginaldo, re-joined the team (he had been the first sports coordinator in 2011) when he returned to live in the neighbourhood after years coaching elsewhere. As a very experienced coach, it meant ACER could restart classes at a court, which has strong drug dealing and was just getting going prior to shut down.

The annual girls and women's futsal festival held in March went ahead and had the highest number of participant teams ever. The team also managed to do a baseline survey with just over 200 pupils – it had been half completed by lock down and they completed it by going from house to house to do interviews, using PPE and observing social distancing. In early March, Orlando and Jonathan visited OneRio, another organisation supported by Laureus, which works with rugby in Rio de Janeiro State as part of an exchange programme and also to plan work to be done in partnership.

ELDORADO TEXTILE PROJECT (ETP):

The project had a very successful run up to Christmas 2019 with the women participating in several bazaars and had managed to sell a significant amount of their work which not only provided them with some income but also helps support project costs. It started up again at the beginning of February 2020 and was in full activity.

Through contacts in the US, Jonathan submitted a small grant proposal to a group in Florida in order that the ETP could start a new activity working with 7 teenagers on design and clothes making in order for them to learn a profession and either set up by themselves or get a job in the future. This funding application was successful and was meant to have started in April.

READING IN SCHOOLS:

Lucas Formiga had led the programme in 2019 and, whilst only 18 at the time, had proved to be a great success and the evaluation done with schools at the end of 2019 was the best ever. He recruited and trained an excellent new group of teenagers and they had started delivering the programme in partner schools when they all closed down.

STRENGTHENING FAMILY BONDS:

This started up the year well with the team being reinforced by the very experienced social educator, Andressa joining the team to work with the families whilst two excellent educators were kept to work with the children. However, once the board decision was taken to end the programme at ACER, staff started working to prepare the children and families to be with another charity which would take over.

ENGLISH AS A SECOND LANGUAGE:

ACER's partnership with Cultura Inglesa SP to give primary school children 5 years of English classes at its community centre entered its fifth year and we had over 200 children in class from the middle of February. This is a fully funded activity with Cultura Inglesa providing staff,

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equipping a classroom and giving the children all the materials and books for their course. ACER offers the space, recruits the children and communicates with the families on all matters.

CLOSING DOWN FOR COVID:

The State of São Paulo implemented a full lockdown from March 18th and ACER immediately reorganised its team and work so that everyone could work from home using laptops and phones. CARF-UK contracted a pro Zoom account in order for Jonathan to be able to support the ACER team to be able to function as best as possible in the new circumstances. As Jonathan has been working with most of the ACER team often remotely over the last three years, the transition went very smoothly. One thing that was done immediately was to draw up a new chapter for the child safeguarding policy focussed on remote contact and use of social media and WhatsApp for classes and for contacts with children and their families. As all ACER staff with the exception of Kelly Lima live in Eldorado, it was very easy to know how things were in the community and also what the most important needs were.

A general meeting was held with all staff in order to identify what could continue to be offered to the community and what were the greatest needs which ACER should consider tackling. What the team identified were: an increase in drug and alcohol use/abuse, a sharp increase in intra family violence towards women and children and a need for food (most children's main meal every weekday comes from school meals).

It was decided that ACER should focus on what it had most opportunity to immediately affect which was the question of food.

PROGRAMME AND OTHER ACTIVITIES POST CLOSEDOWN

ELDORADO TEXTILE PROJECT:

In the second week of March the teacher already foresaw the need for many participants to be shielded (age/medical conditions) and so she distributed supplies to all the participants so that they could carry on their activities from home and then actively supported them all through WhatsApp.

READING IN SCHOOLS:

Three story telling sessions per week were broadcast through Instagram Live and Facebook Live. These have been delivered by volunteer reading mediators from the past few years.

SPORTS:

Different social media have been used to deliver classes and activities: Zoom, Instagram and Facebook which are delivered regularly every week. The team has also been supporting individual children and their families through WhatsApp. Laureus started a fortnightly zoom meeting with all the projects supported by them in Brazil in order to share amongst them what was working best, new initiatives as well as consolidated practices. ACER shared its expertise on safeguarding in sport and was contracted by an organisation called HURRA! which works with rugby in São Paulo to give safeguarding training and to draw up with them their first child safeguarding policy. This was done over a three week period, all on Zoom.

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STRENGTHENING FAMILY BONDS:

The team continued to support the families through WhatsApp until the end of April when the contract with the city government ended.

ENGLISH AS A SECOND LANGUAGE:

With all school buildings closed from mid-March, Cultura Inglesa SP migrated all classes onto the Zoom platform. Whilst this was not considered possible for classes with very small children, ACER agreed with Cultura Inglesa that the two top classes with children of 9 and 10 years of age should be offered their regular classes on Zoom. ACER staff communicated with all of the families and instructed them on how to install and use zoom and we managed to get more than 80% of the students continuing with their classes. Regular monthly monitoring meetings have been held between the institutions and ACER organised parent teacher meetings for the two classes (on Zoom) at which over 90% of parents participated.

FOOD DISTRIBUTION:

During the process of identifying this as an action to be developed, the team discussed how best to do distribution taking in to account the need for social isolation and other sanitary measures to prevent the spread of COVID 19. There had already been many situations reported in the press where either food or government financial aid had caused crowds and queues to form and thus propagate the virus. So a campaign was started to raise money and also donations in kind in order to be able to have food baskets distributed to families' homes. This was also a security measure to avoid the possibility of armed robbery as large donations of food are worth a lot of money.

With the help of partner organisations such as the Instituto Devolver, by the end of June, ACER had distributed over 1,000 food baskets and 300 Sanitary and Hygiene kits to 800 different families. Also 316 food ticket cards (allowing R\$100 to be spent monthly by the family at food shops for three months) to families – this donation came through another organisation from Rio which is funded by Laureus. At the end of June, the team decided that it would focus all of its efforts to support the 550 families which had children and adults in ACER activities prior to lockdown.

OTHER NEWS FROM ACER:

FUNDRAISING:

Unfortunately ACER lost one of its two monthly corporate sponsors in March and there was a reduction in monthly individual sponsors. Given the pandemic and the change in Consul General in July, ACER is not expecting there to be a Consular fundraising event this year.

The St Paul's PTA annually raises a very significant amount for the 6 charities it supports through a big event – International Day – held on the first Saturday in June. Understanding that the charities needed support more than ever, the parents decided to hold a virtual International Day – which in the end was a series of events held over two weeks culminating in the day itself. Unbelievably, they raised more money than ever before and ACER received R\$180,000; before receiving, ACER had to develop a proposal for the use of the money and what was accepted by the PTA was the following:

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- R\$90,000 to provide 110 families with meat, vegetables and gas for 3 months;
- R\$20,000 to pay insurance and maintenance for the ACER minibus for a year;
- R\$70,000 for ACER to establish a full time post for a Child Protection Officer for 12 months – this will be Andressa Silva starting in July.

FAMILY GUARDIAN PROGRAMME:

Whilst losing the contract to deliver the programme in Diadema, ACER has continued to be very active with the programme. It has a contract with the municipality of Felipe Guerra (pop. 6,000) in the North-Eastern state of Rio Grande do Norte to support implementation with ACER providing technical supervision, monitoring and both legal and administrative support.

ACER had also been asked to submit proposals to the municipalities of Sorocaba/SP (pop. 650,000) and Mossoró/RN (pop. 200,000) for training and preparation to implement Family Guardian in these two cities with expressions of interest being received from several other municipalities. Unfortunately with COVID, all these proposals are on hold.

ACER continues to be a reference for this work and continues to be invited to speak at conferences and other events. Whilst all events have been cancelled for the year, many have moved online and ACER has attended two webinars: one was the Tocantins event, reformulated and another for the State of Santa Catarina.

INTERNATIONAL SAFEGUARDING CHILDREN IN SPORT WORKING GROUP:

ACER/CARF-UK has been one of the pioneering organisations which developed the International Safeguards for Children in Sport and since 2013, and their representative has been a member of this working group in its many guises. Since the beginning it has been led by UNICEF-UK and has membership from organisations like FIFA and the IOC as well as ACER's partners 'Coaches across Continents'. This year the group was reformulated to a small core of 14 members with a desire to be much more dynamic. Full meetings are held every two to three months and sub groups have been formed, one of which is to organise a series of webinars on each continent to be held in the first and second weeks of August. ACER is organising the South America webinar and is doing operational support for the European webinar.

Re-Opening:

At the end of August ACER's president sent a formal correspondence to the Social Welfare Secretariat requesting permission to re-open. On receiving a negative the next day, with what ACER considered to be very weak arguments, ACER put together a much more robust request based on Municipal decrees reopening sports clubs, churches, commerce and parks and also attaching the full sanitary and operational plan developed in order for ACER to re-open with a maximum of care. After much pressure (and two weeks) a verbal reply from the Social Welfare Secretary came back saying he was not confident to give an answer and that he would consult his civil servants. A week later, once again verbally, ACER was informed that they also could not decide and were sending it to the city legal department for analysis.

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CHILDREN AT RISK FOUNDATION

In mid September the ACER board held a meeting in order to discuss developments, approve the latest version of the child protection policy and also approve a brand new financial management manual. They were both approved and made available on the ACER website.

Regarding re-opening - the board came to the conclusion that in order to be able to open to the public, ACER needs to have a formal, written document from the city authorities as there are many risks associated with opening which could lead to ACER being closed down and the charity does not have the means to hire lawyers. However, ACER started a Facebook campaign to put pressure on the local authorities and reached out to a councillor aligned to those in power to help put pressure on. Unfortunately these efforts got caught up in the local elections which took place in early November.

The community centre finally managed to re-open on October 5th and was able to deliver programmes within its own building only, which included some sports at approximately 30% of the previous numbers due to the requirements of social distancing.

Finances

Financial Review

As can be seen in this report and our annual accounts CARF-UK has been successful in continuing to supply a steady flow of funding to ACER in Brazil. We continued to receive regular, gift-aided donations from private individuals in this period, including many people who have been longstanding contributors.

Plans for Future Periods

CARF-UK's plans for 2021 will focus on Fundraising and Policy and Practice:

Fundraising

CARF-UK will aim to have a larger number of small events timed to coincide with GlobalGiving campaigns.

Policy and Practice

Jonathan Hannay will continue to divide his time roughly equally between Brazil and the UK in 2021 and will look to expand the charity's network of institutions and NGO's working in the area of Kinship Care.

PUBLIC BENEFIT

CARF-UK works for the public benefit by increasing public awareness of the acute problems faced by the children in Brazil. Its grant making activities are specifically focused at funding programmes helping underprivileged people. The trustees have complied with the provisions of the 2011 Charities Act to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

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CHILDREN AT RISK FOUNDATION

RESERVES

CARF-UK operates a reserves policy aimed at maintaining unrestricted funds at a level of six months operating costs. This will enable emergency grants to be issued at short notice.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Children at Risk Foundation for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of trustees.



Anna Hannay
28/09/2021, 18:24:39 BST

Chairman

28 September 2021

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CHILDREN AT RISK FOUNDATION
INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of Arts on the run for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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

S Nicholson BA (Open) (Hons) MAAT
Nicholson & Co Accountancy

Knowle House
4 Norfolk Park Road
SHEFFIELD
S2 13QE

28 September 2021



signed on 28/09/2021, 22:39:09 BST

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CHILDREN AT RISK FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<u>Incoming resources from generated funds</u>					
Grants and donations	2	37,860	8,445	46,305	69,556
Investment income	3	<u>0</u>	<u>-</u>	<u>0</u>	<u>0</u>
		37,860	8,445	46,305	69,556
Incoming resource from charitable activities	4	<u>11,976</u>	<u>0</u>	11,976	<u>0</u>
Total incoming resources		<u>49,836</u>	<u>8,445</u>	58,281	<u>69,556</u>
<u>Resources expended</u>	5				
Raising funds		9,973	0	9,973	25,765
Charitable activities		33,117	11,001	44,118	42,354
Depreciation		0	0	0	0
Other		<u>6,764</u>	<u>0</u>	6,764	<u>2,753</u>
Total resources expended		<u>49,854</u>	<u>11,001</u>	60,855	<u>70,872</u>
Net income/(expenditure) for the year		(18)	(2,556)	(2,574)	(1,316)
Net movement in Funds					
Fund balances at brought forward		<u>1,774</u>	<u>2,556</u>	4,330	<u>5,646</u>
Fund balances to carried forward		<u>1,756</u>	<u>0</u>	1,756	<u>4,330</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006 and has been prepared on the basis that all operations are continuing.

**CHILDREN AT RISK FOUNDATION
BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Notes	2020	2019
FIXED ASSETS			
Tangible assets		$\frac{0}{0}$	$\frac{0}{0}$
CURRENT ASSETS			
Debtors	9	0	0
Cash at bank and in hand		<u>2,587</u>	<u>5,806</u>
		2,587	5,806
LIABILITIES			
Creditors: Amounts falling due within one year	10	<u>(831)</u>	<u>(1,476)</u>
Amounts falling due over one year		(0)	(0)
NET CURRENT ASSETS		<u>1,756</u>	<u>4,330</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,756	4,330
INCOME FUNDS			
Restricted funds	12	0	2,556
Unrestricted funds		<u>1,756</u>	<u>1,774</u>
TOTAL CHARITY FUNDS		<u>1,756</u>	<u>4,330</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2019. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 28 September 2021.



A. Hannay
Signed on 09/09/2021, 18:24:39 BST
Chairman

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CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

1.1 Company Information

The company is a charitable incorporation organisation limited by guarantee, and it is registered at 3 The Orchard, LONDON, W4 1JZ.

The principal business activity is to raises funds and awareness on the behalf of a Brazilian Charity called ACER (Associação de Apoio a Criança em Risco) which translates as 'Association for Supporting Children at Risk'.

1.2 Basis of preparation

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Companies Act 2006. The financial statements have been prepared on the historical cost basis except for the modification to a fair value basis for certain financial instruments as specified in the accounting policies below.

The financial statements are presented in Sterling (£)

1.3 Going Concern

After reviewing the companies' forecasts and projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

1.4 Incoming resources

Donations and grants received are allocated between restricted and unrestricted funds and between the difference types of incoming resources according to their nature. Grants for revenue expenditure and capital expenditure are recognised in the statement of financial activities on a receivable basis.

Other incoming resources, including investment income, are recognised in the statement of financial activities on a receivable basis.

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CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1.5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purpose.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

1.6 Incoming resource

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable, and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

1.7 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1.8 Limited by guarantee

Private limited company by guarantee without share capital use of 'limited' exemption.

2. GRANTS, DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2020 £
Donations	<u>37,860</u>	<u>8,445</u>	<u>46,305</u>

3. INVESTMENT INCOME

Interest receivable	<u>0</u>	<u>0</u>
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4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2020 £
Community activities	<u>11,976</u>	<u>0</u>	<u>11,976</u>

Included within income relating to community activities are the following grants

	Total 2020 £
Unrestricted	
Ticket sales	5,315
Gift Aid	5,661
Sponsorship income	<u>1,000</u>
	<u>11,976</u>
Restricted	
Other	<u>0</u>
	<u>0</u>

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CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

5. TOTAL RESOURCES EXPENDED

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Community activities				
<u>Community activities</u>				
Activities undertake directly	33,117	11,001	44,118	40,500
Cost of raising donations & legacies	9,973	0	9,973	25,765
Support costs	<u>6,764</u>	<u>0</u>	<u>6,764</u>	<u>2,753</u>
Total	<u>49,854</u>	<u>11,001</u>	<u>60,855</u>	<u>70,872</u>

Other costs includes payments to the independent examiner of £800 for independent examination fees and consultancy fees.

6. ACTIVITIES UNDERTAKEN DIRECTLY

	2020 £
Other costs relating to community activities comprise:	
Project and event costs	42,000
Office Expenses	810
Insurance	0
Travel expenses	1,058
Volunteer costs	0
Marketing	237
Sundry	<u>13</u>
	<u>44,118</u>

7. TRUSTEES REMUNERATION AND EXPENSES

During the year the charities trustees nor any persons connected with them received any remuneration or benefits from the charity (2019: nil). No trustee expenses have been incurred.

	2020 £	2019 £
Number of employees		
The average monthly number of trustee during the year was:	<u>8</u>	<u>8</u>
	<u>8</u>	<u>8</u>

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CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

8. EMPLOYEES

	2020	2019
	£	£
Number of employees		
The average monthly number of employees during the year was:		
Charity employees	0	0
	<u>0</u>	<u>0</u>

The charity is volunteer lead and had no paid staff during the year.

9. DEBTORS

	2020	2019
	£	£
Trade debtors	0	0
	<u>0</u>	<u>0</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	31	0
Loans	0	0
Taxes and social security costs	0	0
Other creditors	0	0
Accruals	800	1,476
	<u>831</u>	<u>1,476</u>

11. PENSION AND OTHER POST-RETIREMENT BENEFITS COMMITMENTS DEFINED CONTRIBUTION

The charity does not operate a defined contribution pension scheme, because during the year the charity had no paid members of staff.

CHILDREN AT RISK FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

12. RESTRICTED FUNDS

The income funds of charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purpose:

	Balance at start of year £	Incoming resources £	Resources expended £	Balances at year end £
Donation	<u>2,556</u>	<u>8,445</u>	<u>11,001</u>	<u>0</u>
	<u>2,556</u>	<u>8,445</u>	<u>11,001</u>	<u>0</u>

All restricted funds have sufficient resources that they may be applied in accordance with the restrictions.

13. RELATED PARTIES

CARF-UK (Children at Risk Foundation – UK) is a UK charity that raises funds and awareness on the behalf of a Brazilian Charity called ACER (Associação de Apoio a Criança em Risco) which translates as ‘Association for Supporting Children at Risk’. ACER is the executive partner in this relationship; ACER does all the work on the ground in Brazil.

During the year, total grants of £42,000 (2019: £40,500) were paid to ACER, the sister organisation in Brazil to apply he funds locally.

The Trustees approved a consultancy agreement on [date] with Jonathan Hannay, a connected person, to carry out services on behalf of the Charity. The agreement was approved following appropriate conflict management procedures.’

14. SUMMARY OF FUND MOVEMENT

	Balance brought forward £	Income £	Expenditure £	Balance carried forward £
Unrestricted funds	1,774	49,836	49,854	1,756
Restricted:				
Donation	<u>2,556</u>	<u>8,445</u>	<u>11,001</u>	<u>0</u>
	<u>4,330</u>	<u>58,281</u>	<u>60,855</u>	<u>1,756</u>

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Signatures' technical details

Signatures

alexhannay@yahoo.co.uk

28/09/2021, 18:24:39 BST

Fingerprint

9b1ec53df49c86415d8ff26e65d125cbe25c6042

info@nicholsonandco.co.uk

28/09/2021, 22:39:09 BST

Fingerprint

f32f5f95983c8bc7771e90164fec2cc90751a826

Event log

10.50.11.62	28/09/2021, 11:41:38 BST Signing request created.
System	28/09/2021, 11:41:40 BST Notification sent to alexhannay@yahoo.co.uk.
System	28/09/2021, 12:08:26 BST Signing page opened by signee alexhannay@yahoo.co.uk.
System	28/09/2021, 18:22:51 BST Signing page opened by signee alexhannay@yahoo.co.uk.
System	28/09/2021, 18:24:39 BST Signee alexhannay@yahoo.co.uk signed document.
System	28/09/2021, 18:24:40 BST Notification sent to info@nicholsonandco.co.uk.
System	28/09/2021, 22:38:44 BST Signing page opened by signee info@nicholsonandco.co.uk.
System	28/09/2021, 22:39:09 BST Signee info@nicholsonandco.co.uk signed document.
System	28/09/2021, 22:39:09 BST Signing process completed.

Summary

Envelope's ID: bil73l41

Document's hash: cb16cff30838b57b25a8f66117f863d1073593ec9f7310e23b770c48fe3c565f

Final stamp: 28/09/2021, 22:39:12 BST

COMPANY REGISTRATION NUMBER 3436135



CHILDREN AT RISK FOUNDATION
COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2020

CHARITY NUMBER 1066396

Verification QR Code



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