

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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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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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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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.



A. Hannay, 28/09/2021, 18:24:39 BST

Chairman

28 September 2021

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>

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>

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	<u>0</u>	<u>0</u>
	<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	<u>800</u>	<u>1,476</u>
	<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

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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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