

PARTNERSHIP FOR CHILDREN

England & Wales · Charity number 1089810

Details

Status Registered

Legal form Charitable company

Company number [04278914](#)

Registered 2001-12-17

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

Contact

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Email info@partnershipforchildren.org.uk

Website www.partnershipforchildren.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ARE THE ADVANCEMENT OF EDUCATION AND HEALTH THROUGHOUT THE WORLD FOR THE PUBLIC BENEFIT IN PARTICULAR (BUT WITHOUT LIMITATION) BY HELPING CHILDREN AND YOUNG PEOPLE UNDER THE AGE OF 25 TO DEVELOP SKILLS WHICH WILL ENHANCE THEIR ABILITY TO COPE WITH MENTAL AND EMOTIONAL DIFFICULTIES.

Activities: The charity promotes the mental health and well-being of young children . Their Skills for Life programmes are running in schools and kindergartens in the UK and internationally and have helped more than 2 million children. The charity also provides information for teachers and parents to support the health and well-being of children at www.partnershipforchildren.org.uk.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** WORLDWIDE

- Argentina
- Belgium
- Brazil
- Bulgaria
- Canada
- Cayman Islands
- China
- Czech Republic
- Denmark
- France
- Iceland
- India
- Ireland
- Jordan
- Kenya
- Kuwait
- Lithuania
- Mauritius
- Norway
- Poland
- Portugal
- Saudi Arabia
- Scotland
- Singapore
- Sint Maarten
- Slovakia
- South Korea
- United States
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£313,874	£277,232	-	-
2023-12-31	£289,207	£319,549	-	-
2022-12-31	£354,168	£325,739	-	-
2021-12-31	£284,398	£403,887	-	-
2020-12-31	£256,418	£375,848	-	-

Trustees

Name	Role	Appointed
Clare Denise Sharp		2024-05-08
Davide Antognazza		2020-02-14
Jeppe Kristen Toft		2022-02-17
Nicola Woolf		2022-02-17
Prina Mukeshkumar Patel		2022-04-27
Verity Linnell		2022-02-17
Zoe Olivia Whitfeld		2023-02-09

Accounts



Partnership for Children

Trustees' annual report and financial statements for the year ended 31 December 2024



Partnership for Children
Trustees Report for the year ended 31 December 2024

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Partnership for Children

Trustees Report for the year ended 31 December 2024

The Trustees are pleased to present their annual report and financial statements for the year ended 31 December 2024.

The financial statements comply with the charity's Memorandum of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), (effective 1 January 2019).

Directors and Trustees

The Directors of Partnership for Children are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. Those serving during the year were:

Jeppe Kristen Toft (Chair)
Davide Antognazza
Carl Bessey (appointed 8 May 2024)
Joanne Derrick
Verity Linnell
Hein Marais (resigned 8 May 2024)
Miranda Novak
Prina Patel
Clare Sharp (appointed 8 May 2024)
Zoe Whitfeld
Nicola Woolf

The Co-Chief Executives during the year were Wendy Tabuteau and Hannah Baker.

Structure, Governance and Management

The charity is a company limited by guarantee and has no share capital and is governed by a Memorandum and Articles of Association. The charity was incorporated in England and Wales on 30 August 2001, with Company no. 4278914, and UK Charity no. 1089810.

The registered address is 1 Park Road, Hampton Wick, Kingston upon Thames, Surrey KT1 4AS.

Relationships with other charities and organisations

Partnership for Children has agreements with organisations which run our Skills for Life mental health promotion programmes *Zippy's Friends*, *Zippy's Friends for Pupils with Special Educational Needs*, *Apple's Friends*, *Passport* and *SPARK Resilience* in their respective countries. These are independent organisations which run the programmes under licence.

Appointment of Trustees

Trustees are appointed or reappointed at Annual General Meetings and retire by rotation. New Trustees are appointed by the existing Trustees, and are briefed on their obligations, the content of the Memorandum and Articles of Association, the strategic plan and recent financial performance. They are introduced to the staff and briefed extensively on the charity's work. Trustees are invited to attend training in our Skills for Life programmes and can see the programmes running in schools.

The Board of Trustees can have between three and twelve members and holds regular meetings to oversee the charity's activities. The Co-Chief Executives are appointed by the Trustees to manage day-to-day

Partnership for Children

Trustees Report for the year ended 31 December 2024

operations and to facilitate effective operations. They have delegated authority for operational matters, including finance and HR. The Board met four times in 2024 including an in-person meeting in Kingston in September 2024 with additional meetings for the Finance Sub Committee.

Risks and internal control

The major risks to which the charity is exposed have been identified by the Chief Executives and Trustees, and systems established to mitigate those risks are reviewed on a regular basis.

Objectives and Activities

Partnership for Children's vision is a world in which the development of mental health and emotional resilience is part of life for every child – at home, at school and in the community. Our mission is to help children and young people, throughout the world, develop skills which will enhance their present and future emotional well-being. The overall strategic goal for the period 2023 - 2025 is to increase our impact globally through collaborative, multi-lateral partnerships with a focus on three strategic goals:

1. Develop and promote a range of mental health promotion programmes that enhance the mental health and emotional resilience of children, teacher and parents;
2. Develop mutually beneficial and sustainable partnerships with organisations around the world to increase our reach;
3. Build a healthy and sustainable organisation.

The Trustees note the Charity Commission's guidance on the need for charities to deliver a public benefit. They have complied with the duty in section 17 of the Charities Act 2011 and believe that our Strategic Plan (2023-2025) to increase our impact globally through collaborative, multi-lateral partnership shows how we plan to meet this responsibility.

Strategic Plan 2023-25



Vision



A world in which good mental health and emotional resilience is part of life for every child – at home, at school and in the community

Mission



To help children and young people, throughout the world, develop skills which will enhance their present and future emotional well-being



Goals	How will we reach our goals?	What does success look like?
Develop and promote a range of mental health promotion programmes that enhance the mental health and emotional resilience of children, teachers and parents	- We will enhance our <i>Skills for Life</i> programmes to reach and support teachers, parents, pre-school children and groups of vulnerable children - We will ensure the quality and effectiveness of our programmes through independent research	- We will reach more children and young people globally through our evidence informed programmes - Our programmes (digital and print) are relevant and continue to evolve to meet the changing needs of our beneficiaries - Our programmes will have an up-to-date evidence base - Vulnerable children (who are most at risk of mental health difficulties) will have access to our programmes
Develop mutually beneficial and sustainable partnerships with organisations around the world to increase our reach	Amplify our reach through sustainable partnerships with a range of organisations who share our mission and vision	A range of strategic alliances and collaborative partnerships
Build a healthy and sustainable organisation	- Maintain a flexible organisation structure and invest and nurture talent to be able to respond effectively to a changing environment - Ensure diversity of income streams (earned and voluntary) and long term funding partnerships	- We will have a diverse and engaged team of staff, Trustees and volunteers working towards a common mission and vision <i>Partnership for Children</i> will be financially healthy with sufficient reserves to survive difficult times and a diverse income stream to limit risk

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Trustees Report for the year ended 31 December 2024

Achievements and performance in 2024 against our three strategic goals:

Develop and promote a range of mental health promotion programmes that enhance the mental health and emotional resilience of children, teachers and parents.

On-going global challenges such as the long-term impact of the COVID-19 pandemic, current geo-political events, and environmental change continue to impact the mental health and well-being of children around the world. In 2024 more than 160,000 (150,000 in 2023) children and young people took part in our *Skills for Life* programmes globally and over 2.8 million children around the world have benefitted from our work since Partnership for Children was founded in 2001.

Supporting the emotional well-being of very young children (before they go to school) is vital and developing a programme for pre-school children to meet this need and complete our Skills for Life offering, has been a key strategic goal for Partnership for Children. In England, research has shown that the COVID-19 pandemic has had a detrimental impact on young children's social and emotional development and school readiness, especially those from a disadvantaged background who have, on average, weaker social and emotional learning (SEL) skills at all ages than their less disadvantaged peers. SEL skills are important in themselves but also influence a range of outcomes for pupils, including academic attainment hence the need to start working on these skills early with all children.

In April 2023 Partnership for Children was awarded a grant by the Education Endowment Foundation (EEF) to develop a new *Skills for Life Early Years* programme for 3–5-year-olds to ensure that young children, particularly the most vulnerable, have the necessary social, emotional and self-regulation skills to be 'school ready' aged 5. The funding allowed us to create a story based and play based programme, grounded in early years pedagogy and evidence to support early years practitioners in 12 nurseries and kindergartens in the Northeast (Sunderland) to run the activities with their children and enhance their personal, social and emotional development (PSED) provision. Feedback and data collected from the settings demonstrated that this programme supported young children (particularly those who are more vulnerable) and increased the confidence and understanding of practitioners and it would be feasible to pilot it in more settings both in the UK and internationally.

"I believe if all staff were to receive this training, they would likely gain knowledge and new ways of supporting children's PSED whether it be helpful books or activities or language to use daily."- Early Years Practitioner

In January 2024 we were awarded a new 3-year grant from The Kavli Trust to develop and test our early years programme with 40 more settings in Lincolnshire, the Northeast, the Northwest and Liverpool. Whilst retaining the core programme, tested in 2023, we have added additional activities to support the social skills of children and opportunities for parental engagement so that skills can be transferred to the home environment with the support of parents. 23 settings in the UK and our partner organisation in Kenya have been running the 15-week early years programme since September 2024, with a further 20 settings and a number of our international partners starting the programme in September 2025.

In addition to our Skills for Life programmes, we developed our range of wellbeing activities which can be used by both parents and teachers. These free activities are available on our website and were viewed over 23,000 times during the year.

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Trustees Report for the year ended 31 December 2024

Develop mutually beneficial and sustainable relationships with organisations around the world to increase our reach.

During 2024 we worked in partnership with organisations around the world to promote good mental health for children. As a small charity, we rely on developing a range of strategic alliances and collaborative partnerships to achieve our goals.

The following independent overseas organisations held a licence to run our *Skills for Life* programmes in their respective countries during the year and collectively reached 147,000 children (137,000 in 2023):

- Belgium – ASBL Educa Santé
- Brazil – Associação Pela Saúde Emocional de Crianças (ASEC)
- Bulgaria – Animus Association Foundation
- Canada – The University of Quebec at Montreal, Centre for Research and Intervention on Suicide, Ethical Issues and End-of-Life Practices (CRISE)
- Cayman Islands – Alex Panton Foundation
- Czech Republic – E-Clinic
- France – Fédération Départementale des Foyers Ruraux de Charente Maritime
- Iceland – The Public Health Institute
- India – The Sangath Society for Child Development and Family Guidance
- Ireland – Health Service Executive
- Jordan – NGO Umnyat
- Kenya – Premier Academy
- Korea – Nam-Gu Mental Health Welfare Centre, Gwangju
- Kuwait – NGO Coping
- Lithuania – Vaiko Labui
- Mauritius – Action for Integral Human Development (AIHD)
- Norway – Voksne for Barn
- Poland – Centrum Pozytywnej Edukacji (COPE)
- Saudi Arabia – Encyclopedia of Science Schools, The Story of Toy Centre
- Slovakia – OZ Zippy
- St Maarten – Stichting Expertise Centrum Ervaringsgericht Onderwijs
- Ukraine – Smart Osvita

Our programmes are also delivered in a number of English-speaking international schools in Europe, Southeast Asia and the Middle East.

2024 marked 20 years of *Zippy's Friends* in both Brazil and Norway. *Amigos do Zippy* was first piloted with 276 children in 8 schools of Sao Paulo and *Zippy's Venner* was introduced in two areas of Norway in the same year. Both ASEc+ and Voksne for Barn have positively impacted the lives of many children over the past 20 years and have been instrumental in the success of Partnership for Children. Both organisations have helped us develop new programmes, often trialling the first version and they have given their time and expertise freely both to our Board of Trustees and the wider partnership.

As well as continuing to work with our longstanding international partners, there were also new initiatives working with some of the most vulnerable children. Smart Osvita, a Ukrainian NGO, who became a partner in 2023 ran SPARK Resilience with 98 Ukrainian children aged 10 – 13 years. SPARK was run online, with the children taking part in small groups of 12 from their homes across Europe after being displaced by the war in Ukraine. Feedback was positive with the mothers saying that it helped the children become more emotionally stable and the pupils felt they were able to cope better with their new circumstances (making friends, living abroad, going to a new school). In Palestine, 16 new teachers were trained to run *Labeeb's*

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Trustees Report for the year ended 31 December 2024

Friends (Zippy's Friends) in six schools in Ramallah. One of the teachers trained spoke about the impact of the programme:

"It increases my recognition of the importance of understanding the emotions of students and helps them to express their emotions and deal with them in a positive way. Teaching is not only about passing on to students, but about building bridges between students and teachers, and teachers have to enrich students' values, confidence, self-esteem and also give them hope." - Zippy's Friends Teacher, Palestine

Alongside our direct work with schools in the UK to support them to run our *Skills for Life* programmes, we worked in partnership with a variety of other organisations to reach children and young people including;

- Anna Freud
- Education Endowment Foundation (EEF)
- Northern Lights Early Years Stronger Practice Hub
- University of Birmingham
- University of Manchester
- Nottingham Trent University

Results from a randomised controlled feasibility trial of *Zippy's Friends for Pupils with SEND* were published in December 2024 and feedback from teachers, parents/carers and the children themselves were positive. The trial involving 53 children aged 9 – 11 from eight special schools, was funded by The National Institute for Health and Care Research (NIHR) and conducted by researchers at the University of Birmingham, a long-term partner of Partnership for Children. Five of the selected special schools taught *Zippy's Friends for Pupils with SEND* in at least one class over a school year (2021 – 2022). They were compared to three schools that used standard teaching programmes only. The study demonstrated that a large-scale randomized controlled trial of the programme is feasible with adjustments, and the programme shows promise in improving emotional literacy and mental health among children with learning disabilities, addressing a critical gap in support for this population.

During the year, we worked with Anna Freud to develop a guide on how to effectively support young children's self-regulation skills. This was followed up by a webinar, attended by over 300 practitioners on *Self-regulation in the early years: the importance of movement and play*. Building relationships and working with partners who are experts in the field of children's mental health, remains at the heart of our work.

The charity belongs to relevant networks in pursuance of its work. During 2024 we worked collaboratively with CYPMHC (Children and Young People's Mental Health Coalition), the Anti-Bullying Alliance, the Council for Disabled Children, the Fair Education Alliance, the Childhood Bereavement Network, the Young Carers Alliance, the Early Intervention Foundation, the Schools Wellbeing Partnership and the National Children's Bureau.

We were also members of and/or took part in events organised by the Association for the Study of Primary Education (APSE), CASEL, the Centre for Emotional Health, the Early Years in Mind Network (Anna Freud), the European Network for Social and Emotional Competence (ENSEC), the Global Mental Health Action Network, International Positive Psychology Association (IPPA) and the PSHE Association.

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Trustees Report for the year ended 31 December 2024

Build a healthy and sustainable organisation.
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Our approach to income generation

Unlike many charities, we do not have a fundraising department – our fundraising is done by the staff team with support from a freelance Trust and Foundations consultant. This enables us to build personal and long-term relationships with our donors and for fundraising to link closely to our programmatic needs rather than be seen as an add on. This also keeps our fundraising costs down and means time spent on fundraising is both efficient and effective.

Our goal is to increase core funding to develop our Skills for Life programmes, tailor content and make evidence informed improvements. Our approach has been to maintain a balance between earned income and voluntary donations from fundraising. This year 66% of our income was earned from licence fees, royalties, training fees and sale of materials/subscriptions and 34% was from voluntary donations and grants (compared to 48% from earned income and 52% from voluntary income in 2023). The increase in the proportion of earned income was due to two large orders for printed materials.

In 2024 we continued to receive valuable core funding from two charitable trusts (who started funding us in 2023). We also received grants from a number of trusts to support our work with special schools in Lincolnshire and Northamptonshire in 2025. We were also pleased to receive repeat funding from several trusts and churches who have taken an interest in and funded our work over the years. These long-term relationships are so valuable for our on-going work.

We are particularly grateful to our *Friends* who are regular donors who support our work. Many of our *Friends* have supported Partnership for Children since we were founded in 2001, but we were also pleased to ‘welcome’ new *Friends* during the year. These large and small regular donations mean we can plan our activities with some degree of confidence.

During 2024 we continued to raise our profile and market our programmes to schools, teachers and potential partners in the UK and around the world via social media, reaching almost 87,000 people through X(Twitter), Facebook and LinkedIn. Our free well-being activities for teachers and parents, which can be downloaded from our website, were viewed over 23,000 times over the year.

The charity continues to participate in the voluntary system of fundraising regulation operated by the Fundraising Regulator.

As a small and agile organisation, we have continued to ensure that our structure is appropriate to carry out our work now and in the future. At the end of June 2024, we moved out of our office in Kingston upon Thames after renting it for over 20 years. As we now store our limited printed resources at our printers (most schools have moved to digital subscriptions and we print on demand for international orders) and our small team were already working mainly from home, it made sense to move fully to remote working. Our registered address is now at David Howard, our accountants, in Kingston and we use rooms at a local charity in Kingston for regular co-working. We continue to make full use of digital technology to enhance our programmatic work, and this allows us to offer bespoke training and to work closely with our Licenced Partners around the world.

Hannah Baker (Co-CEO) returned from maternity leave in the autumn and Jayne Carter who had been covering several projects during Hannah’s maternity leave will be staying on as Programme Development Lead with a particular focus on our early years work. Our staff team remains small (four full time equivalents) but each of us brings skills and expertise which helps us to achieve our goals. We are extremely

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Trustees Report for the year ended 31 December 2024

grateful to all our Trustees and Advisors who give freely of their time and expertise to guide us in our work and to our engaged and hard-working staff team who are all working towards a common mission and vision.

Financial Review

In 2024 our income was £313,874 (£289,207 in 2023) and expenditure was £277,232 (£319,549 in 2023), resulting in a surplus of £36,642 (£30,342 deficit in 2023). We had budgeted for a small deficit in the financial year as our 4-year grant from the Kavli Fund had finished in August 2023. However new grant funding for our early years programme and increased earned income from the sale of printed materials meant that we ended the year in a healthy financial position with total charity funds of £234,576 (£197,934 in 2023).

With new funding already secured for our early years work in 2025 (which means we were able to create an additional part time position) and the move to fully to remote working (saving on rent and office costs), we have managed to move to a small surplus budget in 2025. Partnership for Children remains financially stable, with a broad income base, a good balance between earned and voluntary income, tightly controlled costs and a small but agile and dedicated staff team and Board of Trustees.

Investment powers and policy

Under the Memorandum and Articles of Association, the charity may invest its surplus funds in any way the Trustees wish. We maintain two current accounts at HSBC Bank plc, one interest bearing deposit account at Charity Bank and one interest bearing deposit account at Bath Building Society.

Reserves policy and going concern

The charity has a policy of holding a Special Reserve equivalent to at least three months' core expenditure, in addition to our unrestricted reserves, to ensure that our work is not disrupted by short-term revenue problems, and that in the unlikely event of the charity having to close down, costs could be covered. The Special Reserve of £100,000 was maintained at this level throughout the year and this level falls within the policy.

The Finance Sub Committee regularly reviews our reserves levels to ensure they are appropriate for the size of the organisation. The unrestricted reserves target is currently set at 3 – 9 months of expenditure.

Indemnity insurance

The charity paid insurance premiums of £260 for the period to indemnify Trustees from any loss arising from neglect or defaults of Trustees and any consequent loss.

Plans for future periods

The Trustees believe that the charity remains in good shape and well-placed to achieve our mission and strategy (2023 – 2025). Our two unrestricted grants and new funding secured in 2024 for our *Early Years* programme along with a diverse and engaged team will ensure that we are able to continue to deliver on our strategic goals.

Statement of Trustees' responsibilities

Company and charity law requires the Trustees to prepare the trustees' report and the financial statements in accordance with FRS102 and the charity SORP (FRS 102). 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 charity at the end of the financial year and of its surplus or deficit for that period.

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In doing so, the Trustees are responsible for:

- selecting suitable accounting policies and then applying them consistently;
- making sound judgements and estimates that are reasonable and prudent;
- preparing the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- the maintenance and integrity of the corporate and financial information included on the charity's website.

The Trustees are responsible for maintaining adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

David Howard are deemed to be reappointed in accordance with Section 487(2) of the Companies Act 2006.

In so far as the Trustees are aware, at the time of approving our Trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- the Trustees, having made enquiries of fellow Trustees and the charity's auditors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

By order of the Trustees



Jeppe Kristen Toft
Chair
Board of Trustees

Date 25 May 2025

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Trustees Report for the year ended 31 December 2024

Independent auditors' report to the members of Partnership for Children

Opinion

We have audited the financial statements of Partnership for Children for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st December 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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Trustees Report for the year ended 31 December 2024

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit; or
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare the Report of the Trustees.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;

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- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including such as the Charities Act 2011, taxation legislation, data protection, anti-bribery, and health and safety legislation;
 - we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
 - identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 22 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of trustees as to actual and potential litigation and claims;
- reviewing correspondence with relevant regulators

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

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



Philip Lane FCCA
Senior Statutory Auditor

Date 28 May 2025

For and on behalf of David Howard, Statutory Auditors
1 Park Road, Hampton Wick
Kingston-upon-Thames
Surrey KT1 4AS

Partnership for Children

Statement of financial activities (including Income and Expenditure account) for the year ended 31 December 2024

Income	Notes	Unrestricted funds	Restricted funds	2024 Total	2023 Total
Donations and legacies	4	65,313	38,392	103,705	149,015
Income from charitable activities	5	204,951	-	204,951	136,111
Income from investments	6	5,218	-	5,218	4,081
Total income		275,482	38,392	313,874	289,207
Expenditure					
Expenditure on raising funds	7	27,242	63	27,305	24,951
Expenditure on charitable activities	8	205,205	37,583	242,788	290,280
Governance	9	7,139	-	7,139	4,318
Total expenditure		239,586	37,646	277,232	319,549
Net income/expenditure before transfers		35,896	746	36,642	(30,342)
Gross transfers between funds					
Net income		35,896	746	36,642	(30,342)
Fund balances at 31 December 2023		194,968	2,966	197,934	228,276
Fund balances at 31 December 2024		230,864	3,712	234,576	197,934

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 19 to 25 form an integral part of these financial statements.

Partnership for Children

Balance Sheet as at 31 December 2024

		<u>2024</u>	<u>2023</u>
	Notes		
Fixed Assets	13	296	593
Stock	14	7,056	9,219
Debtors	15	36,627	30,151
Bank		<u>280,118</u>	<u>240,293</u>
		323,801	279,663
Creditors falling due in a year	16	(89,521)	(82,322)
		234,280	197,341
		<u>234,576</u>	<u>197,934</u>
The funds of the charity:			
Restricted income funds		3,712	2,966
Unrestricted income funds		230,864	194,968
		<u>234,576</u>	<u>197,934</u>
Total funds of the charity		<u>234,576</u>	<u>197,934</u>

The financial statements are prepared in accordance with the special provisions of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102))

The financial statements were approved by the Board and signed on its behalf by



Jeppe Kristen Toft
Chair
Board of Trustees

Date 25 May 2025

Charity number: 1089810
Company number: 4278914

The notes on pages 17 to 25 form an integral part of these financial statements.

Partnership for Children

Notes to the financial statements

for the year ended 31 December 2024

1. Accounting policies

1.1. Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Preparation of the accounts on a going concern basis

The Trustees regularly review forecasts of income and liabilities, as well as operational plans, and consider that the charity has adequate resources to continue as a going concern for the next 12 months from the date of this report. The principal accounting policies adopted in the preparation of the financial statements are set out below.

1.3. Income

Income is recognised in full in the Statement of Financial Activities in the year in which it is receivable and when the effect of a transaction results in an increase in the charity's assets.

Grants receivables are recognised when entitlement to the grant is confirmed and in line with the specific requirements of the funding agreement.

1.4 Interest receivable

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

1.5. Expenditure

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

Charitable activities' direct costs and support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Internal costs are allocated to restricted activities on the basis of time spent by staff on pursuing such projects, and external costs are allocated where they are incurred directly for that purpose. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6. Tangible fixed assets and depreciation

Individual fixed assets costing £250 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	20% - 33% straight line
Office furniture	20% straight line

Partnership for Children

Notes to the financial statements

for the year ended 31 December 2024

1.7. Stock

Stock of programme materials is included at the lower of cost or net realisable value.

1.8. Funds structure

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. The charity operates a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose. Movement in this category is disclosed in note 17 and 18.

1.9. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Creditors and provisions

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

2.1. Debtors

Trade and other debtors are recognised at the settlement amount due.

2.2 Turnover

Turnover is the amount derived from ordinary activities and stated net of VAT. Income attributable to geographical markets outside the United Kingdom amounted to 71% for the year.

3. Information and legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charity was incorporated in England and Wales on 30 August 2001, with Company no. 4278914, and UK Charity no. 1089810. The registered office is 21 Park Road, Hampton Wick, KINGSTON UPON THAMES, Surrey KT1 4AS

4. Donation and Legacies

	2024 Unrestricted	2024 Restricted	2024 Total	2023 Total
Donations & Grants	65,313	-	65,313	98,169
Corporate Donation	-	34,617	34,617	35,246
Work with Vulnerable Children	-	3,775	3,775	15,600
Total	65,313	38,392	103,705	149,015

Partnership for Children

Notes to the financial statements

for the year ended 31 December 2024

5. Income from Charitable Activities

	2024 Unrestricted	2024 Restricted	2024 Total	2023 Total
Licence Fees, Royalties & Training Fees	89,593	-	89,593	99,074
Sale of Resources	115,358	-	115,358	37,037
Total	204,951	-	204,951	136,111

6. Income from Investments

	2024 Unrestricted	2024 Restricted	2024 Total	2023 Total
Interest on Bank deposits	5,218	-	5,218	4,081
Total	5,218	-	5,218	4,081
Total Income	275,482	38,392	313,874	289,207

7. Fundraising expenses

	2024 Unrestricted	2024 Restricted	2024 Total	2023 Total
Fundraising costs	27,242	63	27,305	24,951
Total	27,242	63	27,305	24,951

8. Charitable Activities

	Programme Staff Costs	Programme Direct Costs	Support Costs (8.1)	2024 Unrestricted	2024 Restricted	2024 Total	2023 Total
UK Programme	66,646	7,721	21,215	95,582	-	95,582	98,201
Overseas Programme	39,227	37,642	22,587	99,456	-	99,456	82,499
Early Years	30,198	3,971	9,780	9,355	34,594	43,949	25,800
Kavli Scotland/NE Vulnerable Children	-	-	-	-	-	-	58,010
	2,966	-	835	812	2,989	3,801	25,770
Total	139,037	49,334	54,417	205,205	37,583	242,788	290,280

Partnership for Children

Notes to the financial statements

for the year ended 31 December 2024

8.1 Support Costs

	UK Programme	Overseas Programme	Early Years	Kavli Scotland/NE	Vulnerable Children	2024 Total	2023 Total
Staff Support	6,511	6,653	3,053	-	257	16,474	22,822
Premises	2,991	3,092	1,374	-	119	7,577	15,966
Office Admin	1,603	2,393	708	-	56	4,760	4,557
IT Services	2,039	2,108	937	-	81	5,165	13,541
Irrecoverable VAT	991	1,024	455	-	40	2,509	6,350
Finance Consultant	6,962	7,196	3,199	-	278	17,635	12,963
Depreciation	117	121	54	-	5	297	297
Total	21,215	22,587	9,780	-	835	54,417	76,496

8.2 Governance Costs

	2024 Unrestricted	2024 Restricted	2024 Total	2023 Total
Audit fee	4,933	-	4,933	4,000
Confirmation statement fee	64	-	64	13
Trustee expenses	1,530	-	1,530	-
Board meetings	352	-	352	-
Trustee indemnity insurance	260	-	260	305
Total	7,139	-	7,139	4,318
Total Expenses	239,586	37,646	277,232	319,549

9 Net Income for the year

	2024 Total	2023 Total
Net income for the year after charging:		
Depreciation and other amounts written off tangible assets	297	297
Auditors' remuneration - in respect of audit services	4,933	4,000
Auditors' other services	72	341
Total	5,302	4,638

Partnership for Children

Notes to the financial statements

for the year ended 31 December 2024

10 Staff costs and numbers

Staff numbers

The average number of employees
(full time equivalents) during the year was:

2024	2023
Total	Total
4	4

Analysis of Staff Costs

	2024	2023
Wages and salaries	155,184	177,618
Social Security costs	11,830	13,237
Pension Costs	8,773	8,868
Total	175,787	199,723

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' emoluments

Trustees do not receive remuneration but are reimbursed for expenses. During the year ended 31 December 2024 £1,530 Trustees (2023 – Nil) were reimbursed their travel and subsistence costs to attend an in-person strategy and board meeting in London.

12. Pension costs

The company operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £8,773 (2023- £8,868).

13 Tangible Fixed Assets

	Office & computer equipment	Office furniture	2024 Total
Costs			
At 1st January 2024	6,768	2,348	9,116
Disposal	(4,985)	(2,153)	(7,138)
At 31st December 2024	1,783	195	1,978
Depreciation			
At 1st January 2024	6,175	2,348	8,523
Charge for year	297	-	297
Disposal	(4,985)	(2,153)	(7,138)
At 31st December 2024	1,487	195	1,682
Net book value			
At 31st December 2024	296	-	296
At 31st December 2023	593	-	593

Partnership for Children

Notes to the financial statements

for the year ended 31 December 2024

14 Stock

	2024 Total	2023 Total
Printed stocks	7,056	9,219
Total	7,056	9,219

15 Debtors

	2024 Total	2023 Total
Trade debtors	35,392	26,344
Prepayments and accrued income	1,235	3,807
Total	36,627	30,151

16 Creditors

	2024 Total	2023 Total
Trade creditors	286	220
Other taxes and social security costs	9,674	9,454
Other creditors	3,386	2,239
Accruals and deferred Income	76,175	70,409
Total	89,521	82,322

17 Fund Analysis

	<u>Balance on</u> <u>01.01.24</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>Transfer</u>	<u>Balance on</u> <u>31.12.24</u>
FY 2024					
<u>Restricted Funds</u>					
Early Years	-	49,617	(49,617)	-	-
Vulnerable Children	2,966	3,775	(3,029)	-	3,712
	2,966	53,392	(52,646)	-	3,712
	<u>Balance on</u> <u>01.01.24</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>Transfer</u>	<u>Balance on</u> <u>31.12.24</u>
<u>Unrestricted Funds</u>					
General funds	94,968	275,482	(239,586)	-	130,864
Special Reserve fund	100,000	-	-	-	100,000
	194,968	275,482	(239,586)	-	230,864
Total funds	197,934	328,874	(292,232)	-	234,576

Partnership for Children

Notes to the financial statements

for the year ended 31 December 2024

Purposes of Restricted Income Funds

- The corporate donation from the Kavli Fund was allocated to work piloting our new early years programme.
- The Vulnerable Children Fund paid for our work targeting children who are most at risk of mental health difficulties such as young carers and children with special educational needs.
- Sufficient resources are held in appropriate form to enable each fund to be applied in accordance with any restrictions.

Purposes of Unrestricted Funds

The **General Fund** has arisen from the normal activities of the charity. It is unrestricted and can be used in accordance with the charitable objects at the discretion of the Trustees.

The **Special Reserve Fund** of £100,000 has been designated by the Trustees to be held to cover three months' core running costs, to ensure that the charity's work is not adversely affected by short-term cash flow difficulties. The Fund would contribute towards any costs in the unlikely event of the charity having to close.

Prior year Fund Analysis

	<u>Balance on</u>				<u>Balance on</u>
FY 2023	01.01.23	Incoming	Outgoing	Transfer	31.12.23
<u>Restricted Funds</u>					
Kavli Scotland/NE	23,580	35,369	(58,949)	-	-
Vulnerable Children	13,136	15,600	(25,770)	-	2,966
	36,716	50,969	(84,719)	-	2,966
	<u>Balance on</u>				<u>Balance on</u>
	01.01.23	Incoming	Outgoing	Transfer	31.12.23
<u>Unrestricted Funds</u>					
General funds	91,560	238,238	(234,830)	-	94,968
Special Reserve fund	100,000	-	-	-	100,000
	191,560	238,238	(234,830)	-	194,968
Total fund	228,276	289,207	(319,549)	-	197,934

18. Net Assets Analysis by Fund

	<u>Unrestricted</u>	<u>Restricted</u>	
FY 2024	Fund	Fund	2024 Total
Fixed Assets	296		296
Current Assets	320,089	3,712	323,801
Current liabilities	(89,521)	-	(89,521)
	230,864	3,712	234,576

Partnership for Children

Notes to the financial statements

for the year ended 31 December 2024

Net Assets Analysis by Fund

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u>
FY 2023	Fund	Fund	Total
Fixed Assets	593	-	593
Current Assets	276,697	2,966	279,663
Current liabilities	(82,322)	-	(82,322)
	194,968	2,966	197,934

19. Financial Commitments

At 31 December 2024 the company had annual commitments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Expiry date		
In less than one year	-	1460

20. Indemnity insurance

The charity paid insurance premiums of £312 (2023 - £305) for the period to indemnify Trustees from any loss arising from neglect or defaults of Trustees and any consequent loss.

21. Related party transactions

There were no related party transactions in the year (2023 – Nil)

22. Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

There were no key judgements. The main accounting estimates are depreciation, gift aid debtors and accruals.

23. Taxation

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

Partnership for Children

Notes to the financial statements

for the year ended 31 December 2024

24. SOFA for the prior year 2023

Income	Notes	Unrestricted funds	Restricted funds	2023 Total	2022 Total
Donations and legacies	4	98,046	50,969	149,015	124,970
Income from charitable activities	5	136,111	-	136,111	227,344
Income from investments	6	4,081	-	4,081	1,854
Total income		238,238	50,969	289,207	354,168
Expenditure					
Expenditure on raising funds	7	24,012	939	24,951	32,110
Expenditure on charitable activities	8	206,500	83,780	290,280	287,082
Governance	9	4,318	-	4,318	6,547
Total expenditure		234,830	84,719	319,549	325,739
Net income/expenditure before transfers		3,408	(33,750)	(30,342)	28,429
Gross transfers between funds		-	-	-	-
Net income		3,408	(33,750)	(30,342)	28,429
Fund balances at 31 January 2023		191,560	36,716	228,276	199,847
Fund balances at 31 December 2023		194,968	2,966	197,934	228,276

Accounts



Partnership for Children

Trustees' annual report and financial statements for the year ended 31 December 2023



Partnership for Children

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Partnership for Children

Trustees Report for the year ended 31 December 2023

The Trustees are pleased to present their annual report and financial statements for the year ended 31 December 2023.

The financial statements comply with the charity's Memorandum of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), (effective 1 January 2019).

Directors and Trustees

The Directors of Partnership for Children are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. Those serving during the year were:

Jeppe Kristen Toft (Chair)

Davide Antognazza

Joanne Derrick

Verity Linnell

Hein Marais

Miranda Novak

Prina Patel

Zoe Whitfeld (appointed February 2023)

Nicola Woolf

The Chief Executive during the year was Wendy Tabuteau. Hannah Baker became Co-Chief Executive with Wendy Tabuteau in June 2023.

Structure, Governance and Management

The charity is a company limited by guarantee and has no share capital and is governed by a Memorandum and Articles of Association. The charity was incorporated in England and Wales on 30 August 2001, with Company no. 4278914, and UK Charity no. 1089810.

The registered and principal address is 26-27 Market Place, Kingston upon Thames, Surrey, KT1 1JH.

Relationships with other charities and organisations

Partnership for Children has agreements with organisations which run our Skills for Life mental health promotion programmes *Zippy's Friends*, *Zippy's Friends for Pupils with Special Educational Needs*, *Apple's Friends*, *Passport* and *SPARK Resilience* in their respective countries. These are independent organisations which run the programmes under licence.

Appointment of Trustees

Trustees are appointed or reappointed at Annual General Meetings and retire by rotation. New Trustees are appointed by the existing Trustees, and are briefed on their obligations, the content of the Memorandum and Articles of Association, the strategic plan and recent financial performance. They are introduced to the staff and briefed extensively on the charity's work. Trustees are invited to attend training in our Skills for Life programmes and can see the programmes running in schools.

The Board of Trustees can have between three and nine members and holds regular meetings to oversee the charity's activities. The Co-Chief Executives are appointed by the Trustees to manage day-to-day operations and to facilitate effective operations. They have delegated authority for operational matters, including finance and HR. The Board met four times in 2023 with additional meetings for the Finance Sub Committee.

Partnership for Children

Trustees Report for the year ended 31 December 2023

Risks and internal control

The major risks to which the charity is exposed have been identified by the Chief Executives and Trustees, and systems established to mitigate those risks are reviewed on a regular basis.

Objectives and Activities

Partnership for Children's vision is a world in which the development of mental health and emotional resilience is part of life for every child – at home, at school and in the community. Our mission is to help children and young people, throughout the world, develop skills which will enhance their present and future emotional well-being. The overall strategic goal for the period 2023 - 2025 is to increase our impact globally through collaborative, multi-lateral partnerships with a focus on three strategic goals:

1. Develop and promote a range of mental health promotion programmes that enhance the mental health and emotional resilience of children, teacher and parents;
2. Develop mutually beneficial and sustainable partnerships with organisations around the world to increase our reach;
3. Build a healthy and sustainable organisation.

The Trustees note the Charity Commission's guidance on the need for charities to deliver a public benefit. They have complied with the duty in section 17 of the Charities Act 2011 and believe that our Strategic Plan (2023-2025) to increase our impact globally through collaborative, multi-lateral partnership shows how we plan to meet this responsibility.

Strategic Plan 2023-25



Vision



A world in which good mental health and emotional resilience is part of life for every child – at home, at school and in the community

Mission



To help children and young people, throughout the world, develop skills which will enhance their present and future emotional well-being



Goals	How will we reach our goals?	What does success look like?
Develop and promote a range of mental health promotion programmes that enhance the mental health and emotional resilience of children, teachers and parents	- We will enhance our <i>Skills for Life</i> programmes to reach and support teachers, parents, pre-school children and groups of vulnerable children - We will ensure the quality and effectiveness of our programmes through independent research	- We will reach more children and young people globally through our evidence informed programmes - Our programmes (digital and print) are relevant and continue to evolve to meet the changing needs of our beneficiaries - Our programmes will have an up-to-date evidence base - Vulnerable children (who are most at risk of mental health difficulties) will have access to our programmes
Develop mutually beneficial and sustainable partnerships with organisations around the world to increase our reach	Amplify our reach through sustainable partnerships with a range of organisations who share our mission and vision	A range of strategic alliances and collaborative partnerships
Build a healthy and sustainable organisation	- Maintain a flexible organisation structure and invest and nurture talent to be able to respond effectively to a changing environment - Ensure diversity of income streams (earned and voluntary) and long term funding partnerships	- We will have a diverse and engaged team of staff, Trustees and volunteers working towards a common mission and vision <i>Partnership for Children</i> will be financially healthy with sufficient reserves to survive difficult times and a diverse income stream to limit risk

Partnership for Children

Trustees Report for the year ended 31 December 2023

Achievements and performance in 2023 against our three strategic goals:

Develop and promote a range of mental health promotion programmes that enhance the mental health and emotional resilience of children, teachers and parents.

Recent global challenges such as the COVID-19 pandemic, geo-political events, and environmental change continue to impact the mental health and well-being of children around the world. In 2023 almost 150,000 children and young people took part in our *Skills for Life* programmes globally and over 2.6 million children around the world have benefitted from our work since Partnership for Children was founded in 2001.

During the year, we worked to extend the reach of our programmes both in the UK and around the world.

Thanks to a four-year grant from the Kavli Trust, we completed our work training and supporting 69 schools in Dumfries and Galloway and the Northeast of England to run our full range of *Skills for Life* Programmes across their schools. The final evaluation was completed in schools taking part in the project in Scotland and was the first time we had looked at the impact of running *Zippy's Friends*, *Apple's Friends*, *Passport and SPARK Resilience* in each school. The independent evaluation obtained valuable insights from teachers, headteachers, the wider school staff and parents about how our *Skills for Life* programmes improve mental health and how different delivery approaches contribute to successful implementation.

"When I think of the way the programme is structured, how we start with feelings and then communication and resolving conflicts, it is really good at encouraging compassion and especially for those children who can't really see what their behaviours are like." Headteacher, Dumfries and Galloway

Our work with children who are most at risk of poor mental health (vulnerable children) continued to develop thanks to funding from a number of trusts and foundations. We completed work on our 3-year project funded by the Rayne Foundation to improve the social and emotional well-being of young carers by training professionals at young carer services to run our *Skills for Life* programmes. In collaboration with staff from these young carer services and young carers themselves, we developed eight sets of activity cards and a user guide for staff to run the activities with groups of young carers. The activities will be launched on Young Carers Action Day early in 2024.

"Children have discussed and learnt how to acknowledge, name and deal with their emotions. They have formed new friendships and have become supportive of each other."
Staff member, Young Carer Service

SPARK Resilience was launched in 2020 in response to requests from teachers for a programme to support children aged 10 – 12 years as they transition to secondary school. Research has shown that struggling with transition can have a negative impact on social, emotional and academic outcomes for children and young people. Three of our partner organisations, in Brazil, Czech Republic and Poland, have successfully completed trials of *SPARK Resilience* with groups of young people. Feedback has been encouraging and our partner organisations in India, Slovakia and the Ukraine have been trained in *SPARK Resilience* and intend to run pilots in the coming year.

"The young people I worked with this year were transitioning from primary to secondary school. Using the SPARK Resilience programme, we were able to support young people in building their resilience in moving on. I feel the programme is good and can be adapted to fit all age groups."
Youth Worker

Partnership for Children

Trustees Report for the year ended 31 December 2023

Supporting the emotional well-being of very young children (before they go to school) is vital and has been one of our strategic aims since we were asked to develop a set of early years activity cards for early years practitioners and parents to use during the pandemic. These cards were very popular and were used both in the UK and translated into many languages to support young children and provide useful activities for parents and carers. In April 2023 we were awarded a grant by the Education Endowment Foundation (EEF) to develop a new *Skills for Life Early Years* programme for 3–5-year-olds. EEF's early-stage programme development work supports organisations to design, develop and deliver programmes that tackle educational disadvantage, with the aim of making more evidence-based approaches available to schools and early years settings.

Thanks to this funding, we developed a *Skills for Life Early Years* programme to promote young children's personal, social and emotional development (PSED) and self-regulation skills which are fundamental for learning, essential to be 'school-ready' and a priority since the disruption of the pandemic. This programme had a particular focus on the most vulnerable children in the class who received extra support in small groups.

During the project we trained and supported staff in 12 nurseries and kindergartens in the Northeast to run the activities with their children and enhance their PSED provision. Feedback from the settings has been very positive with early years practitioners reporting that the training and resources increased their confidence in supporting young children's PSED and children learning new vocabulary to identify and understand their emotions. We will be building on and expanding this work in 2024 and beyond, both in the UK and with our partner organisations around the world.

"Although I have been an EY Lead for a long time, I thought that this programme really increased my confidence in this aspect of PSED." Early Years Practitioner

Develop mutually beneficial and sustainable relationships with organisations around the world to increase our reach.

During 2023 we worked in partnership with organisations around the world to promote good mental health for children. As a small charity, we rely on developing a range of strategic alliances and collaborative partnerships to achieve our goals.

The following independent organisations held a licence to run our *Skills for Life* programmes in their respective countries during the year and collectively reached 137,000 children:

- Belgium – ASBL Educa Santé
- Brazil – Associação Pela Saúde Emocional de Crianças (ASEC)
- Bulgaria – Animus Association Foundation
- Canada – The University of Quebec at Montreal, Centre for Research and Intervention on Suicide, Ethical Issues and End-of-Life Practices (CRISE)
- Cayman Islands – Alex Panton Foundation
- The Education University of Hong Kong
- Czech Republic – E-Clinic
- Denmark – StyrkeAkademiet
- France – Fédération Départementale des Foyers Ruraux de Charente Maritime
- Iceland – The Public Health Institute
- India – The Sangath Society for Child Development and Family Guidance
- Ireland – Health Service Executive
- Jordan – NGO Umnyat
- Kenya – Premier Academy
- Korea – Nam-Gu Mental Health Welfare Centre, Gwangju

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- Kuwait – NGO Coping
- Lithuania – Vaiko Labui
- Mauritius – Action for Integral Human Development (AIHD)
- Norway – Voksne for Barn
- Poland – Centrum Pozytywnej Edukacji (COPE)
- Portugal - Escutar
- Saudi Arabia – Encyclopedia of Science Schools, The Story of Toy Centre
- Singapore – Health Promotion Board, Preventive Health Programmes Division
- Slovakia – OZ Zippy
- Ukraine – Smart Osvita
- United States – Center for Autism and Early Childhood Mental Health, Montclair State University, NJ

Our programmes are also delivered in a number of English speaking international schools in Europe and Southeast Asia

We were delighted to start working with Smart Osvita, a Ukrainian NGO, in 2023. Smart Osvita implements training and psychological assistance projects for Ukrainian children and educators. We have trained their team in all four *Skills for Life* programmes and they will be piloting *SPARK Resilience* in 2024. During the year, we supported our Licenced Partners to deliver our *Skills for Life* programmes in their own counties by running training and sharing best practice in programme delivery with and between partner organisations. This included hosting regular online meetings and webinars on topics relevant to partners. In 2023 we all shared our work on *SPARK Resilience*, the PfC Strategy and working with English speaking international schools. We were delighted that Professor Ilona Boniwell (PfC Advisor), who co-created and piloted the first edition of *SPARK Resilience* and was instrumental in supporting PfC to adapt and launch the new version in 2020, was able to join and present at the *SPARK Resilience* meeting in September.

Alongside our direct work with schools in the UK to support them to run our *Skills for Life* programmes, we worked in partnership with a variety of other organisations to reach children and young people including;

- Action for Children
- Anna Freud
- Beyond
- Buckinghamshire Council
- Children North East
- Childrens Disability Network Team (Ireland)
- Co-Lab
- Education Endowment Foundation (EEF)
- Foster Care Associates
- Merton Virtual Behaviour Service
- NASEN
- Northern Lights Early Years Stronger Practice Hub
- Sleeping Giants (Dumfries and Galloway)
- SMILE School Completion Programme (Ireland)
- The Harmony Trust
- University of Birmingham
- University of Manchester
- Widgit
- Young Carers Services

In 2023 we took part in a research project run by the University of Manchester to evaluate *Passport* (our programme for 9 – 11-year-olds). The 3-year trial (November 2022 – July 2025) will evaluate the impact of *Passport* on children's mental health and related outcomes. In September and October, we trained 57

Partnership for Children

Trustees Report for the year ended 31 December 2023

teachers from primary schools in Greater Manchester to run *Passport* and provided printed resources for the teachers and pupils. This will be the first randomised control trial (RCT) of *Passport* in the UK, and we are looking forward to discovering the impact of the programme as we continue to build our evidence base.

The charity belongs to relevant networks in pursuance of its work. During 2023 we actively worked with CYPMHC (Children and Young People's Mental Health Coalition), the Anti-Bullying Alliance, the Council for Disabled Children, the Fair Education Alliance, the Childhood Bereavement Network, the Young Carers Alliance, the Early Intervention Foundation, the Schools Wellbeing Partnership and the National Children's Bureau.

We were also members of and/or took part in activities organised by CASEL, the Centre for Emotional Health, the European Network for Social and Emotional Competence (ENSEC), the Global Mental Health Action Network, International Positive Psychology Association (IPPA), the National Governance Association and the PSHE Association.

Build a healthy and sustainable organisation.
--

Our approach to income generation

Unlike many charities, we do not have a fundraising department – our fundraising is done by the staff team with support from a freelance Trust and Foundations consultant. This enables us to build personal and long-term relationships with our donors and for fundraising to link closely to our programmatic needs rather than be seen as an add on. This also keeps our fundraising costs down and means time spent on fundraising is both efficient and effective.

Our goal is to increase core funding to enable the development of new programmes, tailored content and evidence informed improvement. Our approach has been to maintain a balance between earned income and voluntary donations from fundraising. This year 48% of our income was earned from licence fees, royalties, training fees and sale of materials/subscriptions and 52% was from voluntary donations and grants (compared to 65% from earned income and 35% from voluntary income in 2022).

In 2023 we received our final donation (of a three-year grant) from the Rayne Foundation for our work with young carers and we completed our four-year funded partnership with the Kavli Trust in Scotland and the Northeast. We were delighted to receive two new multiyear grants for core funding from two charitable trusts who are new to our work. We also received grants from the Forrester Family Trust for work in UK schools and from the Oli Leigh Trust to introduce *SPARK Resilience* into schools in Merton, Greater London. We were also pleased to receive repeat funding from several trusts who have taken an interest in and funded our work over the years.

We are particularly grateful to our *Friends* who are regular donors who support our work. Many of our *Friends* have supported Partnership for Children since we were founded in 2001 and these large and small regular donations mean we can plan our activities with some degree of confidence.

During 2023 we continued to raise our profile and market our programmes to schools, teachers and potential partners around the world via social media, reaching almost 90,000 people through X(Twitter), Facebook and LinkedIn. We refreshed our website to make it easier to use and it was viewed 64,500 times during the year.

The charity continues to participate in the voluntary system of fundraising regulation operated by the Fundraising Regulator.

Partnership for Children

Trustees Report for the year ended 31 December 2023

We continued to bed in our new structure including formalising the position of Co-CEOs in June 2023 to ensure the organisation is structured in such a way that it can respond effectively to an ever-changing environment. As a small team, we are continually looking at ways to improve how we work and in April we moved to a cloud-based IT system, making it easier for staff to work more efficiently in a hybrid working pattern and enabling us to outsource our finance function. We make full use of digital technology to enhance our programmatic work and this allows us to offer bespoke training and to work closely with our Licenced Partners around the world.

In the Spring of 2023, we were delighted to welcome our first Early Career Trustee, Zoe Whitfeld, to the Board and at the end of year, we welcomed Jayne Carter to the staff team to cover a number of ongoing projects whilst Hannah Craig (Co-CEO) is on maternity leave. We are extremely grateful to all our Trustees and Advisors who give freely of their time and expertise to guide us in our work and to our engaged and hard-working staff team who are all working towards a common mission and vision.

Financial Review

In 2023 our income was £289,207 (£354,168 in 2022) and expenditure was £319,549 (£325,739 in 2022), resulting in a deficit of £30,342 (£28,429 surplus in 2022). We had budgeted for a deficit in the financial year as we invested in cloud-based IT and our online teaching platform and planned for the completion of our 4-year grant from the Kavli Fund which finished in the August. Despite the planned deficit, we ended the year in a healthy financial position with total charity funds of £197,934 (£228,276 in 2022).

Our budget for 2024 is showing a smaller deficit of £6,000 and we are confident that with new funding already secured for 2024 and moving fully to remote working, we will return to a break even position next year and then ultimately a surplus budget in future years. Partnership for Children remains financially stable, with a broad income base, a good balance between earned and voluntary income, tightly controlled costs and a small but agile and dedicated staff team and Board of Trustees.

Investment powers and policy

Under the Memorandum and Articles of Association, the charity may invest its surplus funds in any way the Trustees wish. We maintain two current accounts at HSBC Bank plc, one interest bearing deposit account at Charity Bank and one interest bearing deposit account at Bath Building Society.

Reserves policy and going concern

The charity has a policy of holding a Special Reserve equivalent to at least three months' core expenditure, in order to ensure that our work is not disrupted by short-term revenue problems, and that in the unlikely event of the charity having to close down, costs could be covered. The Special Reserve of £100,000 was maintained at this level throughout the year and this level falls within the policy. The Finance Sub Committee regularly reviews our reserves levels to ensure they are appropriate for the size of the organisation.

Indemnity insurance

The charity paid insurance premiums of £305 for the period to indemnify Trustees from any loss arising from neglect or defaults of Trustees and any consequent loss.

Plans for future periods

The Trustees believe that the charity is in good shape and well-placed to achieve our mission and strategy (2023 – 2025). Our two new unrestricted grants and new funding secured in 2024 for our *Early Years* programme along with a diverse and engaged team will ensure that we are able to continue to deliver on our strategic goals.

Partnership for Children

Trustees Report for the year ended 31 December 2023

Statement of Trustees' responsibilities

Company and charity law requires the Trustees to prepare the trustees' report and the financial statements in accordance with FRS102 and the charity SORP (FRS 102). 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 charity at the end of the financial year and of its surplus or deficit for that period.

In doing so, the Trustees are responsible for:

- selecting suitable accounting policies and then applying them consistently;
- making sound judgements and estimates that are reasonable and prudent;
- preparing the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- the maintenance and integrity of the corporate and financial information included on the charity's website.

The Trustees are responsible for maintaining adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

David Howard are deemed to be reappointed in accordance with Section 487(2) of the Companies Act 2006.

In so far as the Trustees are aware, at the time of approving our Trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- the Trustees, having made enquiries of fellow Trustees and the charity's auditors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

By order of the Trustees



Jeppe Kristen Toft
Chair
Board of Trustees

Date: 8 May 2024

Partnership for Children

Trustees Report for the year ended 31 December 2023

Independent auditors' report to the members of Partnership for Children

Opinion

We have audited the financial statements of Partnership for Children for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st December 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit; or
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare the Report of the Trustees.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;

Partnership for Children

Trustees Report for the year ended 31 December 2023

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- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including such as the Charities Act 2011, taxation legislation, data protection, anti-bribery, and health and safety legislation;
 - we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
 - identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- To address the risk of fraud through management bias and override of controls, we:
 - performed analytical procedures to identify any unusual or unexpected relationships;
 - tested journal entries to identify unusual transactions;
 - assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 22 were indicative of potential bias; and
 - investigated the rationale behind significant or unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of trustees as to actual and potential litigation and claims;
- reviewing correspondence with relevant regulators

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

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

Philip Lane

Philip Lane FCCA
Senior Statutory Auditor

Date: 8 May 2024

For and on behalf of David Howard, Statutory Auditors
1 Park Road, Hampton Wick
Kingston-upon-Thames
Surrey KT1 4AS

Partnership for Children

Statement of financial activities (including Income and Expenditure account) for the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations and legacies	4	98,046	50,969	149,015	124,970
Income from Charitable activities	5	136,111	-	136,111	227,344
Income from Investment	6	4,081	-	4,081	1,854
Total Income		238,238	50,969	289,207	354,168
Expenditure on:					
Expenditure on Raising funds	7	24,012	939	24,951	32,110
Expenditure on Charitable activities	8	206,500	83,780	290,280	287,082
Governance	9	4,318	-	4,318	6,547
Total Expenditure		234,830	84,719	319,549	325,739
Net Income for the year		3,408	(33,750)	(30,342)	28,429
Transfer between funds		-	-	-	-
Net Movement in funds		3,408	(33,750)	(30,342)	28,429
Reconciliation of funds:					
Funds brought forward		191,560	36,716	228,276	199,847
Funds carried forward		194,968	2,966	197,934	228,276

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 17 to 25 form an integral part of these financial statements.

Partnership for Children

Balance Sheet as at 31 December 2023

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	13		593		890
CURRENT ASSETS					
Stock	14	9,219		23,450	
Debtors	15	30,151		40,501	
Cash at bank and in hand:		240,293		291,297	
Total current assets		279,663		355,248	
CREDITORS: amounts falling due within one year	16	(82,322)		(127,862)	
NET CURRENT ASSETS			197,341		227,386
NET ASSETS TOTALS			197,934		228,276
THE FUNDS OF THE CHARITY					
Unrestricted Fund	17		194,968		191,560
Restricted Fund	17		2,966		36,716
TOTAL FUNDS OF THE CHARITY			197,934		228,276

The financial statements are prepared in accordance with the special provisions of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102))

The financial statements were approved by the Board and signed on its behalf by



Jeppe Kristen Toft
Chair
Board of Trustees

Date: 8 May 2024

Charity number: 1089810
Company number: 4278914

The notes on pages 17 to 25 form an integral part of these financial statements.

Partnership for Children

Notes to the financial statements

for the year ended 31 December 2023

1. Accounting policies

1.1. Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Preparation of the accounts on a going concern basis

The Trustees regularly review forecasts of income and liabilities, as well as operational plans, and consider that the charity has adequate resources to continue as a going concern for the next 12 months from the date of this report. The principal accounting policies adopted in the preparation of the financial statements are set out below.

1.3. Income

Income is recognised in full in the Statement of Financial Activities in the year in which it is receivable and when the effect of a transaction results in an increase in the charity's assets.

Grants receivable are recognised when entitlement to the grant is confirmed and in line with the specific requirements of the funding agreement.

1.4 Interest receivable

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

1.5. Expenditure

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

Charitable activities' direct costs and support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Internal costs are allocated to restricted activities on the basis of time spent by staff on pursuing such projects, and external costs are allocated where they are incurred directly for that purpose. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6. Tangible fixed assets and depreciation

Individual fixed assets costing £250 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	20% - 33% straight line
Office furniture	20% straight line

Partnership for Children

Notes to the financial statements

for the year ended 31 December 2023

1.7. Stock

Stock of programme materials is included at the lower of cost or net realisable value.

1.8. Funds structure

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. The charity operates a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose. Movement in this category is disclosed in note 17 and 18.

1.9. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2.0. Creditors and provisions

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

2.1. Debtors

Trade and other debtors are recognised at the settlement amount due.

2. Turnover

Turnover is the amount derived from ordinary activities and stated net of VAT. Income attributable to geographical markets outside the United Kingdom amounted to 38% for the year.

3. Information and legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charity was incorporated in England and Wales on 30 August 2001, with Company no. 4278914, and UK Charity no. 1089810. The registered office is 26-27 Market Place, Kingston Upon Thames, Surrey, KT1 1JH.

4. Donations and Legacies	2023		2023 Total	2022 Total
	Unrestricted	2023 Restricted		
	£	£	£	£
Donations	98,046	123	98,169	31,862
Gift Aid Recovered	0	0	0	343
Corporate Donation	0	35,246	35,246	52,675
Legacy	0	0	0	25,090
Work with Vulnerable Children	0	15,600	15,600	15,000
Total Donations and Legacies	98,046	50,969	149,015	124,970

Partnership for Children

Notes to the financial statements

for the year ended 31 December 2023

5. Income from charitable activities

	2023		2023 Total	2022 Total
	Unrestricted	2023 Restricted		
	£	£	£	£
Licence Fees, Royalties, Training Fees	99,074	0	99,074	93,270
Sale of Resources (printed/subscriptions)	37,037	0	37,037	134,074
	136,111	0	136,111	227,344

6. Income from Investments

	2023		2023 Total	2022 Total
	Unrestricted	2023 Restricted		
	£	£	£	£
Interest on Bank deposit	4,081	0	4,081	1,854
	4,081	0	4,081	1,854

7. Fund Raising Expenses

	2023	2023	2023	2022 Total
	Unrestricted	Restricted	Total	
	£	£	£	£
Fund raising costs	24,012	939	24,951	32,110
Subtotal - Fundraising costs	24,012	939	24,951	32,110

8 Charitable Activities	Programme Staff Costs	Programme Direct Costs	Support Costs (8.1)	2023 Unrestricted	2023 Restricted	2023 Total	2022 Total
	£	£	£	£	£	£	£
UK Programme	46,369	12,532	39,300	98,201	0	98,201	76,553
Overseas Programme	39,766	5,958	36,775	82,499	0	82,499	120,139
Early education	23,604	2,000	196	25,800	0	25,800	-
Kavli Programme	23,114	34,896	0	0	58,010	58,010	51,542
Vulnerable Children	25,248	297	225	0	25,770	25,770	38,848
Total - Charitable costs	158,101	55,683	76,496	206,500	83,780	290,280	287,082

Partnership for Children

Notes to the financial statements

for the year ended 31 December 2023

8.1 Support costs

	UK Programme	Overseas Programme	Early Years	Kavli Programme	Vulnerable Children	2023 Total	2022 Total
Staff Support	11,906	10,916				22,822	47,394
Premises	8,329	7,637				15,966	16,517
Office Administration	1,772	2,364	196	0	225	4,557	2,162
IT service	7,064	6,477				13,541	8,727
VAT	3,313	3,037				6,350	2,289
Consultant (Finance)	6,762	6,201				12,963	-
Publicity	0	0				-	1,986
Depreciation	155	142				297	-
Total - Support costs	39,300	36,775	196	0	225	76,496	79,075

8.2 Governance costs

	2023 Unrestricted	2023 Restricted	2023 Total	2022 Total
	£	£	£	£
Auditors fee	4,000	0	4,000	3,964
Confirmation Statement fee	13	0	13	13
Trustee's expenses	0	0	0	1,955
Trustee's Indemnity Insurance	305	0	305	244
Board Meetings	0	0	0	371
Total - Governance costs	4,318	0	4,318	6,547
Total Expenses	231,013	84,719	315,732	325,739

9. Net income for the year

	2023	2022
	£	£
Net income for the year ended after charging:		
Depreciation and other amounts written off tangible assets	297	296
Auditors' remuneration - in respect of audit services	4,000	3,964
Auditors' other services	341	100
	4,638	4,360

10 Staff costs and numbers

Staff numbers	2023	2022
The average number of employees (full time equivalents) during the year was:	3.9	4.3

Partnership for Children

Notes to the financial statements

for the year ended 31 December 2023

Analysis of Staff Costs	2023	2022
	£	£
Wages and salaries	177,618	186,894
Social Security Costs	13,237	14,278
Pension Costs	8,868	9,346
	199,723	210,518

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' emoluments

Trustees do not receive remuneration but are reimbursed for expenses. During the year ended 31 December 2023 nil Trustees (2022 – Nil) were reimbursed their travel and subsistence costs to attend an in-person strategy away day in London. A total of £Nil (2022 - Nil) was spent on Trustee expenses plus £13 confirmation statement fee.

12. Pension costs

The company operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £8,868 (2022- £9,346).

13. Tangible Fixed Assets

	Office Computer & Equipment	Office Furniture	Total
	£	£	£
Cost			
At 1 January 2022	30,252	2,348	32,600
Disposal	(23,484)	0	(23,484)
At 31 December 2023	6,768	2,348	9,116
Depreciation			
At 1 January 2022	29,362	2,348	31,710
Disposal	(23,484)	0	(23,484)
Provided during year	297	0	297
At 31 December 2023	6,175	2,348	8,523
Net book value			
At 31 December 2023	593	0	593
At 31 December 2022	890	0	890

Partnership for Children

Notes to the financial statements

for the year ended 31 December 2023

14. Stock

	2023	2022
	£	£
Printed Stocks	9,219	23,450
	9,219	23,450

Stock of programme materials included at the lower of cost or net realisable value.

15. Debtors

	2023	2022
	£	£
Trade Debtors	26,344	34,413
Other Taxes	0	534
Prepayments and accrued income	3,807	5,554
	30,151	40,501

16. Creditors: amounts falling due with a year

	2023	2022
	£	£
Trade Creditors	220	22,316
Other Taxes and Social Security costs	9,454	5,159
Other Creditors	2,239	1,762
Accruals & Deferred Income	70,409	98,625
	82,322	127,862

17. Fund Analysis

FY 2023	Balance 1 Jan 2023	Income	Expenditure	Funds transfer	Balance 31 Dec 2023
	£	£	£		£
Restricted Funds					
Corporate - Kavli Fund	23,580	35,369	(58,949)	0	0
Vulnerable Children Fund	13,136	15,600	(25,770)	0	2,966
Total Restricted Fund	36,716	50,969	(84,719)	0	2,966
Unrestricted Funds					
General Fund	91,560	238,238	(234,830)	0	94,968
Designated funds					
Special Reserve Fund	100,000	0	0		100,000
Total Unrestricted Fund	191,560	238,238	(234,830)	0	194,968
Total funds	228,276	289,207	(319,549)	0	197,934

Partnership for Children

Notes to the financial statements

for the year ended 31 December 2023

Purposes of restricted income funds

- The corporate donation from the Kavli Fund was allocated to work piloting our Skills for Life programmes in schools in Dumfries and Galloway, Scotland and the Northeast. Printing costs for this programme are shown on the balance sheet as stock.
- The Vulnerable Children Fund paid for the expansion of our work with Young Carers.
- Sufficient resources are held in appropriate form to enable each fund to be applied in accordance with any restrictions.

Purposes of unrestricted income funds

- The General Fund has arisen from the normal activities of the charity. It is unrestricted and can be used in accordance with the charitable objects at the discretion of the Trustees.
- The Special Reserve Fund of £100,000 has been designated by the Trustees to be held in order to cover three months' core running costs, to ensure that the charity's work is not adversely affected by short-term cash flow difficulties. The Fund would contribute towards any costs in the unlikely event of the charity having to close.

FY 2022 (prior year analysis)	Balance 1 January 2022 £	Income £	Expenditure £	Funds transfer	Balance 31 Dec 2022 £
Restricted Funds					
Corporate - Kavli Fund	22,447	52,675	(51,542)		23,580
Vulnerable Children Fund	36,984	15,000	(38,848)		13,136
Total Restricted Fund	59,431	67,675	(90,390)	0	36,716
Unrestricted Funds					
General Fund	40,416	286,493	(235,349)		91,560
Designated funds	0	0	0		0
Special Reserve Fund	100,000	0	0		100,000
Total Unrestricted Fund	140,416	286,493	(235,349)	0	191,560
Total funds	199,847	354,168	(325,739)	0	228,276

18. Net Assets Analysis by Fund

	Unrestricted £	Restricted £	2023 Total £
At 31 December 2023			
Fixed assets	593	0	593
Current assets	276,697	2,966	279,663
Current liabilities	(82,322)	0	(82,322)
Net assets	194,968	2,966	197,934

Partnership for Children

Notes to the financial statements

for the year ended 31 December 2023

	Unrestricted	Restricted	2022 Total
	£	£	£
At 31 December 2022			
Fixed assets	890	0	890
Current assets	278,666	76,582	355,248
Current liabilities	(87,996)	(39,866)	(127,862)
Net assets	191,560	36,716	228,276

19. Financial Commitments

At 31 December 2023 the company had annual commitments under non-cancellable operating leases as follows:

	2023 £	2022 £
Expiry date		
In less than one year	1,460	3,333

20. Indemnity insurance

The charity paid insurance premiums of £305 (2022 - £244) for the period to indemnify Trustees from any loss arising from neglect or defaults of Trustees and any consequent loss.

21. Related party transactions

There were no related party transactions in the year (2022 – Nil)

22. Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

There were no key judgements. The main accounting estimates are depreciation, gift aid debtors and accruals.

23. Taxation

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

Partnership for Children

Notes to the financial statements

for the year ended 31 December 2023

24. Comparative Statement of Financial Activities (SOFA) for prior year (2022)

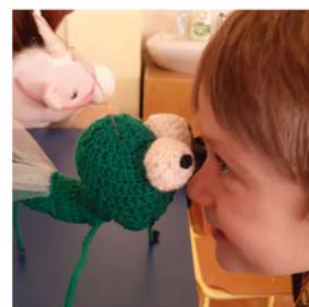
		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Notes	£	£	£	£
Income from:					
Donations and legacies	4	57,295	67,675	124,970	129,007
Income from Charitable activities	5	227,344		227,344	155,156
Income from Investment	6	1,854		1,854	235
Total Income		286,493	67,675	354,168	284,398
Expenditure on:					
Expenditure on Raising funds	7	32,110		32,110	35,834
Expenditure on Charitable activities	8	196,692	90,390	287,082	364,057
Governance	8	6,547		6,547	3,996
Total Expenditure		235,349	90,390	325,739	403,887
Net Income for the year		51,144	(22,715)	28,429	(119,489)
Transfer between funds		0	0	0	0
Net Movement in funds		51,144	(22,715)	28,429	(119,489)
Reconciliation of funds:					
Funds brought forward		140,416	59,431	199,847	319,336
Funds carried forward		191,560	36,716	228,276	199,847

Accounts



Partnership for Children

Trustees' annual report and financial statements for the year ended 31 December 2022



Partnership for Children

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Partnership for Children

The Trustees are pleased to present their annual report and financial statements for the year ended 31 December 2022.

The financial statements comply with the charity's Memorandum of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), (effective 1 January 2019).

Directors and Trustees

The Directors of Partnership for Children are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. Those serving during the year were:

Caroline Spicer, Chair (retired 16 Nov 2022)

Jeppe Kristen Toft (appointed 8 March 2022, Chair from 16 Nov 2022)

Davide Antognazza

Joanne Derrick (appointed 27 April 2022)

Juliana Fleury (retired 16 Nov 2022)

Prof Neil Humphrey (retired 22 Sept 2022)

Verity Linnell (appointed 8 March 2022)

Hein Marais

Miranda Novak

Prina Patel (appointed 27 April 2022)

Prof Panos Vostanis (retired 17 Feb 2022)

Nicola Woolf (appointed 8 March 2022)

The Chief Executive during the year was Wendy Tabuteau.

Structure, Governance and Management

The charity is a company limited by guarantee and has no share capital and is governed by a Memorandum and Articles of Association. The charity was incorporated in England and Wales on 30 August 2001, with Company no. 4278914, and UK Charity no. 1089810.

The registered and principal address is 26-27 Market Place, Kingston upon Thames, Surrey, KT1 1JH.

Relationships with other charities and organisations

Partnership for Children has agreements with organisations which run our Skills for Life mental health promotion programmes *Zippy's Friends*, *Zippy's Friends for Special Educational Needs*, *Apple's Friends*, *Passport* and *SPARK Resilience* in their respective countries. These are independent organisations which run the programmes under licence.

Appointment of Trustees

Trustees are appointed or reappointed at Annual General Meetings and retire by rotation. New Trustees are appointed by the existing Trustees, and are briefed on their obligations, the content of the Memorandum and Articles of Association, the strategic plan and recent financial performance. They are introduced to the staff and briefed extensively on the charity's work and have the opportunity to see the programmes running in schools.

The Board of Trustees can have between three and nine members and holds regular meetings to oversee the charity's activities. The Chief Executive is appointed by the Trustees to manage day-to-day operations and to facilitate effective operations. She has delegated authority for operational matters, including finance and HR.

Partnership for Children

The Board met four times in 2022 with additional meetings for the Finance Sub Committee and a Strategic Away Day.

Risks and internal control

The major risks to which the charity is exposed have been identified by the Chief Executive and Trustees, and systems established to mitigate those risks are reviewed on a regular basis.

Objectives and Activities

Partnership for Children's Vision is a world in which the development of mental health and emotional resilience is part of life for every child – at home, at school and in the community. Our Mission is to help children and young people, throughout the world, develop skills which will enhance their present and future emotional well-being. The overall strategic goal for the period 2020 – 2023 is to increase our impact globally through collaborative, multi-lateral partnerships with a focus on four strategic goals:

1. Reach more children and young people, including underserved groups, through evidence-informed programmes
2. Enhance partnerships to increase reach and sustainability
3. Grow our funding to resource our ambitions for new programmes and partnerships
4. Optimise the structure and capacity of Partnership for Children to deliver our strategic goals

The Trustees note the Charity Commission's guidance on the need for charities to deliver a public benefit. They have complied with the duty in section 17 of the Charities Act 2011, and believe that our Strategic Plan (2020- - 2023) to increase our impact globally through collaborative, multi-lateral partnership shows how we plan to meet this responsibility.

Achievements and performance in 2022 against our four strategic goals:

Reach more children and young people, including underserved groups, through evidence informed programmes:
--

Despite the ongoing challenges of the global pandemic, the war in Ukraine and the cost-of-living crisis, 161,518 children and young people took part in our Skills for Life programmes globally in 2022 and over 2.5 million children around the world have benefitted from our work since Partnership for Children was founded in 2001.

In September we launched our new online teaching platform to host our updated Skills for Life resources in English. The online platform contains the up-to-date materials for all four of the Skills for Life programmes and means that teachers can deliver the programmes directly from the online teaching platform without needing to download lesson plans.

Our revised and updated versions of *Zippy's Friends* and/or *Apple's Friends* are being translated by our Licenced Partners in Lithuania, Bulgaria, Norway, Kenya, Poland, Portugal, Iceland and Kenya. Ireland and Cayman are using the updated materials in English.

In May we launched our new Skills for Life as a Whole School Approach to Wellbeing Resource to provide schools around the world with practical advice and resources to embed the Skills for Life programmes effectively as a whole school approach to emotional health and mental wellbeing. As children spend so much of their time in school, schools play a key role in helping children develop resilience and coping skills. A whole school approach to mental health and wellbeing is a co-ordinated multi-component approach that is used across an educational setting to give schools a framework for supporting the emotional health and wellbeing of all staff and pupils.

Partnership for Children

Thanks to on-going funding from the Kavli Trust, we continued our work to train and support schools in Dumfries and Galloway and the Northeast of England to run our full range of Skills for Life Programmes. The second year of the evaluation was completed in schools taking part in the project in Scotland and we obtained new and valuable insights from teachers, headteachers, the wider school staff and parents about how our Skills for Life programmes improve well-being and how different delivery approaches contribute to successful implementation.

Our work with children who are most at risk of poor mental health (vulnerable children) continued to develop thanks to funding from a number of trusts and foundations. We are midway through a 3-year project to improve the social and emotional well-being of young carers by training professionals at Young Carer Services to run our Skills for Life programmes. In 2022 19 staff members from nine young carers services attended training in at least one of our Skills for Life programmes. In April 2022 we joined The Young Carers Alliance and were subsequently invited to speak at the Young Carers Alliance policy forum on young carers and mental health.

Our work with children with special educational needs continues to develop. 53 children at eight special schools in the UK benefited from improved social and emotional skills as a result of participating in an evaluation conducted by the University of Birmingham. Teachers at these schools were trained in how to support children's well-being by implementing *Zippy's Friends for Pupils with Special Educational Needs*. In 2022 over 1,000 children took part in *Zippy's Friends for Pupils with Special Needs* in Cayman, Lithuania, Mauritius, Norway and the UK.

Research increasingly recognises the transition to secondary school as one of the most stressful events a child will experience – particularly as it coincides with concerns around increased academic pressure, puberty, social media and changing friendships. If a child struggles with this transition, it can have a negative impact on their social, emotional and academic outcomes. After months of interrupted education due to COVID-19, many children are particularly vulnerable to mental ill health. A grant from Allen & Overy meant that we were able to provide funded training and resources to schools and local NHS services in London (Tower Hamlets and Hackney) to run *SPARK Resilience* with children in this age group to support their mental health and well-being as this crucial time in their lives.

Enhance partnerships to increase reach and sustainability

During 2022 we worked in partnership with a large number of organisations around the world to promote good mental health for children. As a small charity, we rely on strong partnerships and meaningful collaboration with other organisations to achieve our goals.

The following independent organisations held a licence to run our Skills for Life programmes in their respective countries during the year and collectively reached 161,518 children:

- Argentina –Asociación SER+
- Belgium – ASBL Educa Santé
- Brazil – Associação Pela Saúde Emocional de Crianças (ASEC)
- Bulgaria – Animus Association Foundation
- Canada – The University of Quebec at Montreal, Centre for Research and Intervention on Suicide, Ethical Issues and End-of-Life Practices (CRISE)
- Cayman Islands – Alex Panton Foundation
- China – China Social Welfare Foundation; National Institute of Education Sciences; The Education University of Hong Kong
- Czech Republic – E-Clinic
- Denmark – StyrkeAkademiet

Partnership for Children

- France – Fédération Départementale des Foyers Ruraux de Charente Maritime
 - Iceland – The Public Health Institute
 - India – The Sangath Society for Child Development and Family Guidance
 - Ireland – Health Service Executive
 - Jordan – NGO Umnyat
 - Kenya – Premier Academy, SHOFCO
 - Korea – Nam-Gu Mental Health Welfare Centre, Gwangju
 - Kuwait – NGO Coping
 - Lithuania – Vaiko Labui
 - Mauritius – Action for Integral Human Development (AIHD)
 - Norway – Voksne for Barn
 - Poland – Centrum Pozytywnej Edukacji (COPE)
 - Portugal - Escutar
 - Saudi Arabia – Encyclopedia of Science Schools, The Story of Toy Centre
 - Singapore – Health Promotion Board, Preventive Health Programmes Division
 - Slovakia – OZ Zippy
 - United States – Center for Autism and Early Childhood Mental Health, Montclair State University, NJ
- Our programmes are also delivered in a number of international schools in Europe and South East Asia

During 2022, we supported our Licenced Partners to deliver our Skills for Life Programmes in their own counties by sharing best practice in programme delivery, evaluation and funding with and between Partners. This included hosting regular online meetings and webinars on topics relevant to partners. In 2022 we all shared our work on digital communications, whole school approach to mental health and research and evaluations.

Alongside our direct work with schools in the UK to support them to run our Skills for Life programmes, we worked in partnership with a variety of other organisations to reach children and young people including;

- Oldham Council's Mental Wellbeing Team
- Children North East
- Sleeping Giants (Dumfries and Galloway)
- Young Carers Services
- Gloucestershire County Council Educational Psychology Team
- Southend Educational Psychology Service
- East London NHS Foundation Trust
- Bounce Forward
- Bounce Together
- Beyond
- Foster Care Associates
- Action for Children
- Better Lives Partnership
- MOVE Europe
- SALUS (Kent)
- Widgit

The charity belongs to relevant networks in pursuance of its work. During 2022 we actively worked with CYPMHC (Children and Young People's Mental Health Coalition), the Anti-Bullying Alliance, the Council for Disabled Children, the Fair Education Alliance, Small Charities Coalition, the Childhood Bereavement Network, the Young Carers Alliance, the Early Intervention Foundation, the Education Endowment Foundation, and the Schools Wellbeing Partnership. We were also members of and took part in activities organised by CASEL, International Positive Psychology Association (IPPA), the European Network for Social and Emotional Competence (ENSEC) and the Global Mental Health Action Network.

Partnership for Children

The value of our Skills for Life Programmes was recognised internationally – *Passport* was designated as a SElect Approach by CASEL and we were winners of the NAPCE award for our international contribution to pastoral care.

We worked with the University of Manchester and the University of Birmingham in order to research and evaluate our programmes and we worked in partnership with a number of strategic, multi-year funders such as the Kavli Fund and the Rayne Foundation. We also contributed course content for the University of East London's new Positive Psychology in Education Master's Degree.

Grow our funding to resource our ambitions for new programmes and partnerships

Our approach to fundraising activities

Unlike many charities, we do not have a fundraising department – our fundraising is done by the CEO and Programme Director with support from a freelance Trust and Foundations consultant. This enables us to build personal and long-term relationships with our donors and for fundraising to link closely to our programmatic needs rather than be seen as an add on. This also keeps our fundraising costs down and means time spent on fundraising is both efficient and effective.

Our goal is to increase core funding to enable the development of new programmes, tailored content and evidence informed improvement. Our approach has been to maintain a balance between earned income and voluntary donations from fundraising. This year 65% of our income was earned from licence fees, training and sale of materials and 35% was from voluntary donations and grants (compared to 55% from earned income and 45% from voluntary income in 2021). This increase in earned income as a percentage of the whole is due in part to two significant orders for printed resources for schools in Ireland.

In 2022 we continued to receive funding from the Rayne Foundation for our work with young carers and received our first donation from Investec for this important work. We completed our work funded by the Allen & Overy Foundation to provide our *SPARK Resilience* programme, resources and training to primary schools and NHS services in London (Tower Hamlets and Hackney). We continued our funded partnership with the Kavli Trust in Scotland and the Northeast and received new funding from the Baily Thomas Charitable Fund, the Brian Murtagh Charitable Trust and Investec. We were also pleased to receive repeat funding from several trusts who have taken an interest in and funded our work over the years.

We are particularly grateful to our Friends who are regular donors who support our work. Many of our Friends have supported Partnership for Children since we were founded in 2001 and we were honoured to receive a significant legacy from one of our Friends who, during her life, took a keen interest in and supported our work for many years.

During 2022 we continued to raise our profile and market our programmes to schools, teachers and potential partners around the world via social media, reaching 193,946 people through Twitter, Facebook and LinkedIn and our free well-being activities proved a popular resource for teachers and parents with 88,934 visits to this page on our website.

The charity continues to participate in the voluntary system of fundraising regulation operated by the Fundraising Regulator.

Optimise the structure and capacity of Partnership for Children to deliver our strategic goals

After restructuring our staff and freelance team at the end of 2021, we bedded in the new structure in 2022. As a small team, we are continually looking at ways to improve how we work such as making full use of digital technology, redefining roles and working more closely with our Licenced Partners.

Partnership for Children

In the Spring of 2022, we were delighted to welcome five new Trustees to the Board to take over from a number of Trustees who had come to the end of their term of office. The new Trustees bring considerable expertise to the Board as well as contributing new insights to our refreshed Strategic Plan for 2023 – 2025. Jeppe Kristen Toft took over as Chair from Caroline Spicer, who had served on the Board for six years, five as Chair. Jeppe, a qualified teacher and Director of Livslinien – the Danish national suicide prevention helpline, returns to the Board after being a founding member of the Board from 2001 – 2009. We were also very pleased to welcome two new advisors to support our work – Brian Mishara and Professor Ilona Boniwell. Both have long standing associations with our work and our programmes – Brian was a past PfC Board member and involved in the development of *Zippy's Friends* and he led the team that created *Passport: Skills for Life*. Ilona co-created and piloted the first edition of *SPARK Resilience* and was instrumental in supporting PfC to adapt and launch the new version in 2020. We are extremely grateful to all our Trustees and Advisors who give freely of their time and expertise to guide us in our work.

Financial Review

In 2022 our income was £354,168 (£284,398 in 2021) and expenditure was £325,739 (£403,887 in 2021), resulting in a surplus of £28,429 (£119,489 deficit in 2021).

The significant turnaround from a deficit of £119,489 to a surplus of £28,429 is due to a reduction in expenditure as a result of the staff restructure in 2021 and an increase in income thanks to an unexpected legacy and two significant orders for printed resources. We therefore ended the year with total charity funds of £228,276 (£199,847 in 2021).

Our budget for 2023 is showing a deficit of £17,000 due to a one-off investment in IT infrastructure and further investment in our online learning platform, however, these investments will save time and money in the future as we will be able to work more efficiently and should enable us to return to a break even and ultimately a surplus budget in future years. Partnership for Children remains financially stable, with a broad income base, a good balance between earned and voluntary income, tightly controlled costs and a small but agile and dedicated staff team and Board of Trustees.

Investment powers and policy

Under the Memorandum and Articles of Association, the charity may invest its surplus funds in any way the Trustees wish. We maintain two current accounts at HSBC Bank plc, one interest bearing deposit account at Charity Bank and one interest bearing deposit account at Bath Building Society.

Reserves policy and going concern

The charity has a policy of holding a Special Reserve equivalent to at least three months' core expenditure, in order to ensure that our work is not disrupted by short-term revenue problems, and that in the unlikely event of the charity having to close down, costs could be covered. The Special Reserve of £100,000 was maintained at this level throughout the year and this level falls within the policy. The Finance Sub Committee regularly reviews our reserves levels to ensure they are appropriate for the size of the organisation.

Indemnity insurance

The charity paid insurance premiums of £243.74 for the period to indemnify Trustees from any loss arising from neglect or defaults of Trustees and any consequent loss.

Partnership for Children

Plans for future periods

The Trustees believe that the charity is in good shape and well-placed to achieve our mission and our refreshed strategy (2023 – 2025):

Strategic Plan 2023-25



Vision



A world in which good mental health and emotional resilience is part of life for every child – at home, at school and in the community

Mission



To help children and young people, throughout the world, develop skills which will enhance their present and future emotional well-being



Goals	How will we reach our goals?	What does success look like?
Develop and promote a range of mental health promotion programmes that enhance the mental health and emotional resilience of children, teachers and parents	- We will enhance our <i>Skills for Life</i> programmes to reach and support teachers, parents, pre-school children and groups of vulnerable children - We will ensure the quality and effectiveness of our programmes through independent research	- We will reach more children and young people globally through our evidence informed programmes - Our programmes (digital and print) are relevant and continue to evolve to meet the changing needs of our beneficiaries - Our programmes will have an up-to-date evidence base - Vulnerable children (who are most at risk of mental health difficulties) will have access to our programmes
Develop mutually beneficial and sustainable partnerships with organisations around the world to increase our reach	Amplify our reach through sustainable partnerships with a range of organisations who share our mission and vision	A range of strategic alliances and collaborative partnerships
Build a healthy and sustainable organisation	- Maintain a flexible organisation structure and invest and nurture talent to be able to respond effectively to a changing environment - Ensure diversity of income streams (earned and voluntary) and long term funding partnerships	- We will have a diverse and engaged team of staff, Trustees and volunteers working towards a common mission and vision <i>Partnership for Children</i> will be financially healthy with sufficient reserves to survive difficult times and a diverse income stream to limit risk

Partnership for Children

Statement of Trustees' responsibilities

Company and charity law requires the Trustees to prepare the trustees' report and the financial statements in accordance with FRS102 and the charity SORP (FRS 102). 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 charity at the end of the financial year and of its surplus or deficit for that period.

In doing so, the Trustees are responsible for:

- selecting suitable accounting policies and then applying them consistently;
- making sound judgements and estimates that are reasonable and prudent;
- preparing the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- the maintenance and integrity of the corporate and financial information included on the charity's website.

The Trustees are responsible for maintaining adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

David Howard are deemed to be reappointed in accordance with Section 487(2) of the Companies Act 2006.

In so far as the Trustees are aware, at the time of approving our Trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- the Trustees, having made enquiries of fellow Trustees and the charity's auditors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

By order of the Trustees


Jeppe Kristen Toft
Chair
Board of Trustees

Date 17 / 5 2023

Partnership for Children

Independent auditors' report to the members of Partnership for Children

Opinion

We have audited the financial statements of Partnership for Children for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st December 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Partnership for Children

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit; or
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare the Report of the Trustees.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;

Partnership for Children

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including such as the Charities Act 2011, taxation legislation, data protection, anti-bribery, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- To address the risk of fraud through management bias and override of controls, we:
 - performed analytical procedures to identify any unusual or unexpected relationships;
 - tested journal entries to identify unusual transactions;
 - assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 22 were indicative of potential bias; and
 - investigated the rationale behind significant or unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of trustees as to actual and potential litigation and claims;
- reviewing correspondence with relevant regulators

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

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



Philip Lane FCCA
Senior Statutory Auditor

Date 17/5/23

For and on behalf of David Howard, Statutory Auditors
1 Park Road
Hampton Wick
Kingston-upon-Thames
Surrey KT1 4AS

Partnership for Children

Statement of financial activities (including Income and Expenditure account) for the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Income:					
Donations and legacies	4	57,295	67,675	124,970	129,007
Income from charitable activities	5	227,344	-	227,344	155,156
Income from investments	6	1,854	-	1,854	235
Total income		286,493	67,675	354,168	284,398
Expenditure					
Expenditure on raising funds	7	32,110	-	32,110	35,834
Expenditure on charitable activities	8	196,692	90,390	287,082	364,057
Governance	8	6,547	-	6,547	3,996
Total expenditure		(235,349)	(90,390)	(325,739)	(403,887)
Net income/(expenditure) before transfers		51,144	(22,715)	28,429	(119,489)
Gross transfers between funds		-	-	-	-
Net income/(expenditure) and net movement in funds for the year		51,144	(22,715)	28,429	(119,489)
Fund balances at 1 January 2021		140,416	59,431	199,847	319,336
Fund balances at 31 December 2022		191,560	36,716	228,276	199,847

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Partnership for Children

Balance sheet as at 31 December 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	13		890		1,186
Current assets					
Stock		23,450		33,054	
Debtors	14	40,501		19,090	
Cash at bank and in hand		291,297		239,126	
		<u>355,248</u>		<u>291,270</u>	
Liabilities					
Creditors falling due within one year	15	(127,862)		(92,609)	
Net current assets			227,386		198,661
Net assets	16		<u>228,276</u>		<u>199,847</u>
The funds of the charity:					
Restricted income funds	17		36,716		59,431
Unrestricted income funds	18		191,560		140,416
Total charity funds			<u>228,276</u>		<u>199,847</u>

The financial statements are prepared in accordance with the special provisions of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102))

The financial statements were approved by the Board and signed on its behalf by


Jeppe Kristen Toft
Chair
Board of Trustees

Date 17/5 2023

Charity number: 1089810
Company number: 4278914

Partnership for Children

Notes to the financial statements for the year ended 31 December 2022

1. Accounting policies

1.1. Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Preparation of the accounts on a going concern basis

The Trustees regularly review forecasts of income and liabilities, as well as operational plans, and consider that the charity has adequate resources to continue as a going concern for the next 12 months from the date of this report. The principal accounting policies adopted in the preparation of the financial statements are set out below.

1.3. Income

Income is recognised in full in the Statement of Financial Activities in the year in which it is receivable and when the effect of a transaction results in an increase in the charity's assets.

Grants receivable are recognised when entitlement to the grant is confirmed and in line with the specific requirements of the funding agreement.

1.4. Interest receivable

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

1.5. Expenditure

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

Charitable activities' direct costs and support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Internal costs are allocated to restricted activities on the basis of time spent by staff on pursuing such projects, and external costs are allocated where they are incurred directly for that purpose. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6. Tangible fixed assets and depreciation

Individual fixed assets costing £250 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	20%-33% straight line		
Office furniture	-20%	straight	line

1.7. Stock

Stock of programme materials is included at the lower of cost or net realisable value.

Partnership for Children

Notes to the financial statements for the year ended 31 December 2022

1.8. Funds structure

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. The charity operates a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose. Movement in this category is disclosed in note 17 and 18.

1.9. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2.0. Creditors and provisions

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

2.1. Debtors

Trade and other debtors are recognised at the settlement amount due.

2. Turnover

Turnover is the amount derived from ordinary activities and stated net of VAT. Income attributable to geographical markets outside the United Kingdom amounted to 43% for the year.

3. Information and legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £0 per member of the charity. The charity was incorporated in England and Wales on 30 August 2001, with Company no. 4278914, and UK Charity no. 1089810. The registered office is 26-27 Market Place, Kingston Upon Thames, Surrey, KT1 1JH.

4. Donations and legacies

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Donations	31,862	-	31,862	27,400
Grant – Job Retention Scheme	-	-	-	-
Gift Aid recovered	343	-	343	419
Corporate	-	52,675	52,675	54,302
Legacy	25,090	-	25,090	-
Work with Vulnerable Children	-	15,000	15,000	46,886
	<u>57,295</u>	<u>67,675</u>	<u>124,970</u>	<u>129,007</u>

Partnership for Children

Notes to the financial statements for the year ended 31 December 2022

5. Income from charitable activities	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Licence fees, training and support	93,270	-	93,270	114,912
Sale of materials	134,074	-	134,074	40,244
	<u>227,344</u>	<u>-</u>	<u>227,344</u>	<u>155,156</u>

6. Income from investments	Unrestricted funds £	2022 £	2021 £
Bank deposit interest	1,854	1,854	235
	<u>1,854</u>	<u>1,854</u>	<u>235</u>

7. Expenditure on Raising funds	Unrestricted funds £	2022 £	2021 £
Fundraising costs	32,110	32,110	35,834
	<u>32,110</u>	<u>32,110</u>	<u>35,834</u>

8. Charitable Activities

	Programme Staff Costs £	Programme Direct Costs £	Support Costs £	Total £	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
UK Programme	35,998	13,310	27,245	76,553	76,553	-	76,553	78,567
Overseas Programme	49,985	38,187	31,967	120,139	120,139	-	120,139	162,087
Follow up programme	-	-	-	-	-	-	-	47,261
Kavli Programme	26,821	14,586	10,135	51,542	-	51,542	51,542	48,532
Vulnerable Children	24,403	4,717	9,728	38,848	-	38,848	38,848	26,610
	<u>137,207</u>	<u>70,800</u>	<u>79,075</u>	<u>287,082</u>	<u>196,692</u>	<u>90,390</u>	<u>287,082</u>	<u>364,057</u>

Support Costs	UK Programme £	Overseas Programme £	Follow up Programme £	Kavli Programme £	Vulnerable Children £	Total 2022 £	Total 2021 £
Staff costs	15,865	19,371	-	6,386	5,772	47,394	43,910
Premises	5,921	6,572	-	1,953	2,071	16,517	16,657
Office Administration	799	851	-	258	254	2,162	1,869
IT	3,128	3,472	-	1,032	1,095	8,727	8,346
VAT	820	911	-	271	287	2,289	8,507
Consultants	-	-	-	-	-	-	3,200
Publicity	712	790	-	235	249,	1,986	4,190
Accountancy	-	-	-	-	-	-	2,830
Total Support Costs	<u>27,245</u>	<u>31,967</u>	<u>-</u>	<u>10,135</u>	<u>9,728</u>	<u>79,075</u>	<u>89,509</u>

Partnership for Children

Notes to the financial statements for the year ended 31 December 2022

Governance costs:

	Unrestricted funds	Restricted funds	2022 £	2021 £
Audit fees	3,964	-	3,964	3,790
Confirmation statement fee	13	-	13	13
Trustees' expenses	1,955	-	1,955	-
Trustees' indemnity insurance	244	-	244	193
Board Meetings	371	-	371	-
	<u>6,547</u>	<u>-</u>	<u>6,547</u>	<u>3,996</u>

9. Net income for the year

	2022 £	2021 £
Net income for the year is stated after charging:		
Depreciation and other amounts written off tangible assets	296	988
Auditors' remuneration – in respect of audit services	3,964	3,790
Auditor' other services	100	590
	<u> </u>	<u> </u>

10. Staff

Staff numbers

The average number of employees
(full-time equivalents) during the year was:

	2022 Number	2021 Number
Employees	4.3	5
	<u> </u>	<u> </u>

Analysis of staff costs

	2022 £	2021 £
Wages and salaries	186,894	241,603
Social security costs	14,278	21,015
Other pension costs	9,346	11,040
Redundancy payment	-	21,320
	<u>210,518</u>	<u>294,978</u>

There were no employees with emoluments above £60,000 during the year (2021: 1).

11. Trustees' emoluments

Trustees do not receive remuneration but are reimbursed for expenses. During the year ended 31 December 2022 four Trustees (2021 – Nil) were reimbursed their travel and subsistence costs to attend an in-person strategy away day in London. A total of £1,955 (2021 - Nil) was spent on Trustee expenses plus £13 confirmation statement fee.

12. Pension costs

The company operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £9,346 (2021- £11,040).

Partnership for Children

Notes to the financial statements for the year ended 31 December 2022

13. Tangible fixed assets	Office and computer equipment	Office furniture	Total
	£	£	£
Cost			
At 1 January 2022	30,252	2,348	32,600
Additions	-	-	-
At 31 December 2022	30,252	2,348	32,600
Depreciation			
At 1 January 2022	29,066	2,348	31,414
Charge for the year	296	-	296
At 31 December 2022	29,362	2,348	31,710
Net book values			
At 31 December 2022	890	-	890
At 31 December 2021	1,186	-	1,186
14. Debtors	2022	2021	
	£	£	
Trade debtors	34,413	8,306	
Other taxes	534	-	
Prepayments and accrued income	5,554	10,784	
	45,501	19,090	
15. Creditors: amounts falling due within one year	2022	2021	
	£	£	
Trade creditors	22,316	1,087	
Other taxes and social security costs	5,159	4,992	
Other creditors	1,762	2,295	
Accruals and deferred income	98,625	84,235	
	127,862	92,609	
16. Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 December 2022 as represented by:			
Tangible fixed assets	890	-	890
Current assets	278,666	76,582	355,248
Current liabilities	(87,996)	(39,866)	(127,862)
	191,560	36,716	228,276

Partnership for Children

Notes to the financial statements for the year ended 31 December 2022

17. Restricted income funds	1 Jan '22	Incoming	Outgoing	31 Dec '22
	£	£	£	£
Corporate - Kavli Fund	22,447	52,675	(51,542)	23,580
Vulnerable Children Fund	36,984	15,000	(38,848)	13,136
	<u>59,431</u>	<u>67,675</u>	<u>(90,390)</u>	<u>36,716</u>

Purposes of restricted income funds

The corporate donation from the Kavli Fund was allocated to work piloting our programmes in schools in Dumfries and Galloway, Scotland and the Northeast. Printing costs for this programme are shown on the balance sheet as stock. The Vulnerable Children Fund pays for the expansion of our work with children who are most at risk of mental health difficulties. This includes children with special educational needs (SEND) and young carers. Sufficient resources are held in appropriate form to enable each fund to be applied in accordance with any restrictions.

18. Unrestricted income funds	1st Jan '22	Incoming	Outgoing	Transfers	31st Dec '22
	£	£	£	£	£
Designated fund	-	-	-	-	-
General fund	40,416	286,493	(235,350)		91,559
Special Reserve fund	100,000	-	-		100,000
	<u>140,416</u>	<u>286,493</u>	<u>(235,350)</u>	<u>-</u>	<u>191,559</u>

Purposes of unrestricted income funds

- The General Fund has arisen from the normal activities of the charity. It is unrestricted and can be used in accordance with the charitable objects at the discretion of the Trustees.
- The Special Reserve Fund of £100,000 has been designated by the Trustees to be held in order to cover three months' core running costs, to ensure that the charity's work is not adversely affected by short-term cash flow difficulties. The Fund would contribute towards any costs in the unlikely event of the charity having to close.

19. Financial commitments

At 31 December 2022 the company had annual commitments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Expiry date:		
In less than one year	3,333	6,000
	<u>3,333</u>	<u>6,000</u>

20. Indemnity insurance

The charity paid insurance premiums of £244 (2021 - £193) for the period to indemnify Trustees from any loss arising from neglect or defaults of Trustees and any consequent loss.

Partnership for Children
Notes to the financial statements
for the year ended 31 December 2022

21. Related party transactions

There were no related party transactions in the year (2021 – Nil)

22. Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

There were no key judgements. The main accounting estimates are depreciation, gift aid debtors and accruals.

23. Taxation

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

Partnership for Children

Notes to the financial statements for the year ended 31 December 2022

24. Comparative Statement of Financial Activities for prior year

Statement of financial activities (including Income and Expenditure account) for the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Income:					
Donations and legacies	4	29,819	99,188	129,007	96,371
Income from charitable activities	5	153,581	1,575	155,156	159,395
Income from investments	6	235	-	235	652
Total income		183,635	100,763	284,398	256,418
Expenditure					
Expenditure on raising funds	7	35,834	-	35,834	38,267
Expenditure on charitable activities	8	287,915	76,142	364,057	332,017
Governance	8	3,996	-	3,996	5,564
Total expenditure		(327,745)	(76,142)	(403,887)	(375,848)
Net income/(expenditure) before transfers		(144,110)	24,621	(119,489)	(119,430)
Gross transfers between funds		-	-	-	-
Net income/(expenditure) and net movement in funds for the year		(144,110)	24,621	(119,489)	(119,430)
Fund balances at 1 January 2021		284,526	34,810	319,336	438,766
Fund balances at 31 December 2021		140,416	59,431	199,847	319,336

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Accounts



Partnership for Children Trustees' annual report and financial statements for the year ended 31 December 2021



Partnership for Children

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Partnership for Children

The Trustees are pleased to present their annual report and financial statements for the year ended 31 December 2021.

The financial statements comply with the charity's Memorandum of Association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), (effective 1 January 2019).

Directors and Trustees

The Directors of Partnership for Children are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. Those serving during the year were:

Caroline Spicer, Chair

Mark Boulding, Vice Chair (retired 23 Nov 2021)

Davide Antognazza

Juliana Fleury

Prof Neil Humphrey

Hein Marais

Miranda Novak

Prof Panos Vostanis

The Chief Executive during the year was Wendy Tabuteau.

Structure, Governance and Management

The charity is a company limited by guarantee and has no share capital and is governed by a Memorandum and Articles of Association. The charity was incorporated in England and Wales on 30 August 2001, with Company no. 4278914, and UK Charity no. 1089810.

The registered and principal address is 26-27 Market Place, Kingston upon Thames, Surrey, KT1 1JH.

Relationships with other charities and organisations

Partnership for Children has agreements with organisations which run our Skills for Life mental health promotion programmes *Zippy's Friends*, *Zippy's Friends for Special Educational Needs*, *Apple's Friends*, *Passport* and *SPARK Resilience* in their respective countries. These are independent organisations which run the programmes under licence.

Appointment of Trustees

Trustees are appointed or reappointed at Annual General Meetings and retire by rotation. New Trustees are appointed by the existing Trustees, and are briefed on their obligations, the content of the Memorandum and Articles of Association, the strategic plan and recent financial performance. They are introduced to the staff, and briefed extensively on the charity's work including school visits.

The Board of Trustees can have between three and nine members and holds regular meetings to oversee the charity's activities. The Chief Executive is appointed by the Trustees to manage day-to-day operations and to facilitate effective operations. She has delegated authority for operational matters, including finance and HR. The Board met three times in 2021 with additional meetings for the Finance Sub Committee.

Partnership for Children

Risks and internal control

The major risks to which the charity is exposed have been identified by the Chief Executive and Trustees, and systems established to mitigate those risks are reviewed on a regular basis.

Objectives and Activities

Partnership for Children's Vision is a world in which the development of mental health and emotional resilience is part of life for every child – at home, at school and in the community. Our Mission is to help children and young people, throughout the world, develop skills which will enhance their present and future emotional well-being. The overall strategic goal for the period 2020 – 2023 is to increase our impact globally through collaborative, multi-lateral partnerships with a focus on four strategic goals:

1. Reach more children and young people, including underserved groups, through evidence-informed programmes
2. Enhance partnerships to increase reach and sustainability
3. Grow our funding to resource our ambitions for new programmes and partnerships
4. Optimise the structure and capacity of Partnership for Children to deliver our strategic goals

The Trustees note the Charity Commission's guidance on the need for charities to deliver a public benefit. They have complied with the duty in section 17 of the Charities Act 2011, and believe that our Strategic Plan (2020- - 2023) to increase our impact globally through collaborative, multi-lateral partnership shows how we plan to meet this responsibility.

Achievements and performance in 2021 against our four strategic goals:

Reach more children and young people, including underserved groups, through evidence informed programmes

Despite the ongoing challenges of the global pandemic which meant that schools remained closed for long periods of time across the world, 189,077 children and young people took part in our Skills for Life programmes globally in 2021. As we celebrated our 20th anniversary in 2021, we are proud to say that over 2 million children around the world have benefitted from our work since Partnership for Children was founded in 2001.

At the beginning of the pandemic in April 2020, we redesigned our face to face teacher training to be run online (using Zoom) and this has enabled us to train 544 teachers in the UK in 2021 and to run bespoke training courses for our partner organisations in Kenya, Brazil and Ireland. Although some of our Licenced Partners were unable to run our programmes in 2021 due to ongoing school closures, the majority were able to slowly restart with Lithuania, Poland, Ireland, Norway and the UK managing to reach significant numbers of children. Others innovated and reached children in different ways during school closures such as Action for Integral Human Development (AIHD) in Mauritius who developed *Zippy's Friends* TV programmes for national TV.

We completed a revision and update of both *Zippy's Friends* and *Apple's Friends* during the year. This was a significant piece of work which involved creating new activities so that both programmes could be run over two years and updated existing resources including the illustrations and content to bring it up to date with good practice around the world. Premier Academy in Kenya were the first Licenced Partner to start using the new materials outside the UK, with other partners (Animus Association in Bulgaria, The Alex Panton Foundation in The Cayman Islands, The Public Health Institute in Iceland, Vaiko Lubai in Lithuania, Escutar in Portugal) planning to translate and implement our revised programmes in 2022.

Thanks to on-going funding from the Kavli Trust, we continued our work with schools in Dumfries and Galloway, Scotland and the North East of England to run our full range of Skills for Life Programmes. 20 teachers in Dumfries and Galloway were the first to receive training and resources for *SPARK Resilience* and

Partnership for Children

we supported all schools with implementation of the programmes over the year through support sessions including running training on change and loss. The first year of the evaluation being conducted by Lorna Bell research was completed. Through teacher, parent and child interviews we collected information about the impact of and implementation of our programmes which will inform the remaining years of this four year project.

Our work with children who are most at risk of poor mental health (vulnerable children) continued to develop thanks to funding from a number of trusts and foundations. We have projects running in the UK with Looked after Children, Young Carers, children who have been excluded or cannot attend mainstream school for other reasons, children living in deprivation and poverty and children with special educational needs. We shared our work with vulnerable children with our partners around the world in a webinar and also presented our work at the International Young Carers Conference, co-hosted by Nka (The Swedish Family Care Competence Centre), Linnaeus University and Eurocarers. Researchers, practitioners, policymakers and former or current young carers from over 20 countries all took part to share learnings on the theme of identifying, supporting and listening to Young Carers. Our work with children with special educational needs continues to develop. In 2021, 685 children took part in *Zippy's Friends for Pupils with Special Needs* in Cayman, Lithuania, Mauritius, Norway and the UK.

Working with vulnerable children, whilst at the same time increasing our reach and depth in resource poor settings, is a key strategic goal for Partnership for Children. In 2021, thanks to a new partnership between Partnership for Children, Premier Academy, Nairobi and SHOFCO, a Kenyan NGO, *Zippy's Friends* is now running in two schools in the urban slum areas of Mathare and Kibera, Nairobi. At the tuition free SHOFCO academies, 547 girls from pre-kindergarten through to 8th grade receive a free high-quality education which now includes social and emotional well-being for the younger girls. The SHOFCO teachers were trained to run *Zippy's Friends* by trainers from Premier Academy, our Kenyan Partner organisation. The training took place on a Saturday at Premier Academy and the SHOFCO teachers benefitted from 'excellent facilities, great meals and a great learning environment'. In total 15 staff members from the two SHOFCO academies were trained – two head teachers, one school counsellor, four school social workers and eight teachers. We hope to replicate this model of working in the future as a means of reaching more vulnerable children.

We also worked with and trained Young Carer services in the UK and a number of them are now *running SPARK Resilience*. *SPARK Resilience* (which was launched in 2020) draws on mindfulness, positive psychology and cognitive behavioural therapy to give children skills to boost their strengths, control strong emotions and reframe habitual ways of thinking. The programme runs for 10 sessions, making it ideal for services where children may not attend for a long periods of time and is particularly helpful for young people facing transitions, either in school and family life.

We continue to invest in research and evaluation of our programmes. This remains a vital part of our strategy as it is the evidence base of our Skills for Life programmes that sets us apart from other social and emotional learning programmes. Working with the University of Birmingham, with whom we have a long standing relationship, we launched an evaluation of *Zippy's Friends for Pupils with SEND*. We are also delighted to be working with the University of Manchester to evaluate *Passport* in 2022. Funding for evaluations is extremely competitive and bid writing is time consuming, however we continued to work with our partners around the world to support their research funding bids so that our evidence base remains relevant and up to date.

Enhance partnerships to increase reach and sustainability

During 2021 we worked in partnership with a large number of organisations around the world to promote good mental health for children. As a small charity, we rely on partnerships and collaboration with other organisations to achieve our goals.

The following independent organisations held a licence to run our Skills for Life programmes in their respective countries during the year and collectively reached 175,578 children:

Partnership for Children

- Argentina –Asociación SER+
- Belgium – ASBL Educa Santé
- Brazil – Associação Pela Saúde Emocional de Crianças (ASEC)
- Bulgaria – Animus Association Foundation
- Canada – The University of Quebec at Montreal, Centre for Research and Intervention on Suicide, Ethical Issues and End-of-Life Practices (CRISE)
- Cayman Islands – Alex Panton Foundation
- China – China Social Welfare Foundation; National Institute of Education Sciences; The Education University of Hong Kong
- Czech Republic – E-Clinic
- Denmark – StyrkeAkademiet
- El Salvador – Fundación Empresarial para el Desarrollo Educativo (FEPADE)
- France – Fédération Départementale des Foyers Ruraux de Charente Maritime
- Iceland – The Public Health Institute
- India – The Sangath Society for Child Development and Family Guidance
- Ireland – Health Service Executive
- Jordan – NGO Umnyat
- Kenya – Premier Academy, SHOFCO
- Korea – Nam-Gu Mental Health Welfare Centre, Gwangju
- Kuwait – NGO Coping
- Lithuania – Vaiko Labui
- Mauritius – Action for Integral Human Development (AIHD)
- Norway – Voksne for Barn
- Poland – Centrum Pozytywnej Edukacji (COPE)
- Portugal - Escutar
- Saudi Arabia – Encyclopedia of Science Schools
- Singapore – Health Promotion Board, Preventive Health Programmes Division
- Slovakia – OZ Zippy
- United States – Center for Autism and Early Childhood Mental Health, Montclair State University, NJ
- Our programmes are also delivered in a number of international schools in Cambodia, the Philippines, Thailand and Vietnam.

During 2021, we supported our Licenced Partners to deliver our Skills for Life Programmes in their own counties by sharing best practice in programme delivery, evaluation and funding with and between Partners. This included running regular online meetings on topics relevant to partners to help them grow their work and reach more children. We also facilitated joint funding bids with groups of partners and brought partners together to share new content and innovations (digital, working with vulnerable children, piloting *SPARK Resilience*).

Alongside our direct work with schools in the UK to support them to run our Skills for Life programmes, we worked in partnership with a variety of other organisations to reach children and young people including;

- Oldham Council's Mental Wellbeing Team
- Children North East
- Sleeping Giants (Dumfries and Galloway)
- International Educational Psychology Services
- Young Carers Services
- Virtual Schools
- Gloucestershire County Council Educational Psychology Team
- SALUS Kent
- Bounce Forward
- Bounce Together

Partnership for Children

- Beyond
- MOVE Europe

The charity belongs to a number of organisations and networks in pursuance of its work. During 2021 we worked with CYPMHC (Children and Young People's Mental Health Coalition), the Anti Bullying Alliance, the Council for Disabled Children, the Fair Education Alliance, Small Charities Coalition, the Childhood Bereavement Network, the Early Intervention Foundation and the Education Endowment Foundation. We were also members of and took part in activities organised by CASEL, International Positive Psychology Association (IPPA) and the European Network for Social and Emotional Competence (ENSEC).

We worked with the University of Manchester and the University of Birmingham in order to research and evaluate our programmes and we worked in partnership with a number of strategic, multi-year funders such as the Kavli Fund and the Rayne Foundation.

Grow our funding to resource our ambitions for new programmes and partnerships

Our approach to fundraising activities

Unlike many charities, we do not have a fundraising department – our fundraising is done by the CEO and Programme Director with support from a freelance Trust and Foundations consultant. This enables us to build personal and long term relationships with our donors and for fundraising to link closely to our programmatic needs rather than be seen as an add on. This also keeps our fundraising costs down and means time spent on fundraising is both efficient and effective.

Our goal is to increase core funding to enable the development of new programmes, tailored content and evidence informed improvement. Our approach has been to maintain a balance between earned income and voluntary donations from fundraising. This year 55% of our income was earned from licence fees, training and sale of materials and 45% was from voluntary donations and grants compared to 62% from earned income and 38% from voluntary income in 2020. This decrease in earned income as a percentage of the whole is due in part to a decrease in income from Licenced Partners, and an increase in voluntary donations (mainly restricted funding) to fund our work with vulnerable children and our work in Scotland and the North East.

In 2021 we were pleased to receive a three year grant from the Rayne Foundation for our work with Young Carers as well as a one year grant for this work from the Beacon Charitable Trust. We received generous funding from the People's Postcode Lottery for our work with vulnerable children at the end of 2020 and this was spent in 2021. We also received a new grant from the Allen and Overy Foundation to support schools in London to implement *SPARK Resilience* and we continued our funded partnership with the Kavli Trust for our work in Scotland and the North East.

As a small organisation, we work hard to build long term relationships with Trusts and Foundation and this means that a number of trusts have supported different projects over the years. In 2021 we were grateful to receive repeat funding from a number of trusts who have taken an interest in and funded our work over the years. We are particularly grateful to our Friends who are regular donors who support our work. Many of our Friends have supported Partnership for Children since we were founded in 2001. In November 2021 we took part in the Big Give Christmas Challenge to fund the roll out of our new programme *SPARK Resilience*. We were delighted to raise over £3,000 from our loyal supporters which was matched by one of our generous Friends and the Four Acre Trust meaning we raised £6962.50. An amazing achievement in difficult times.

During 2021 we worked hard raise our profile and market our programmes to schools, teachers and potential partners around the world via social media. We also increased our e-mail communications with our stakeholders and supporters and we reached 240,795 people through our social media channels (Twitter, Facebook and LinkedIn).

Partnership for Children

The charity continues to participate in the voluntary system of fundraising regulation operated by the Fundraising Regulator.

Optimise the structure and capacity of Partnership for Children to deliver our strategic goals

In Spring/Summer 2021 the Trustees and Staff started to look at options for increasing our income or reducing our expenditure in 2022 so that we would have a break even budget after 2 years of running a deficit. After considering a number of options, it was agreed that in order to make the necessary cost savings and in order to operate efficiently in the new reality of the pandemic, we would need to review and align staffing levels and roles. The result of this review was a restructure of all staff and freelance roles. This was a hard decision for the Trustees and a very difficult process for all staff, however it meant that we were able to budget for a very small surplus in 2022 and have a structure in place to fulfil our strategy and remain sustainable in the future.

Financial Review

In 2021 our income was £284,398 (£256,418 in 2020) and expenditure was £403,887 (£375,848 in 2020), resulting in a deficit of £119,489 (£119,430 deficit in 2020).

In 2021 we continued to be affected by the pandemic as many countries around the world went back in lockdown for a second or third time and schools closed again. Although our income in 2020 had been half that of 2019, the Trustees agreed we had sufficient reserves at the beginning of 2021 to continue to invest in planned projects such as the revision of *Zippy's Friends and Apple's Friends*, the launch of *SPARK Resilience* so that these new/revised programmes would be available to partners and schools by the end of the year. We also continued work on our funded projects working with vulnerable children and introducing our full suite of Skills for Life Programmes to children in Scotland and the North East. The Trustees approved a deficit budget for a second year in a row with the proviso that we would need to make cost savings/increase income during the year to allow for a break even budget in 2022.

We ended the year with a deficit of £119,489 (£119,430 in 2020), however with total charity funds of £199,847 in December 2021 and a break even budget planned for 2022, as a result of the cost savings from the restructure, the charity remains financially stable, with a broad income base, a good balance between earned and voluntary income, tightly controlled costs, a small but agile and dedicated staff team and strong partnerships around the world.

Investment powers and policy

Under the Memorandum and Articles of Association, the charity may invest its surplus funds in any way the Trustees wish. We maintain two current accounts at HSBC Bank plc, and also maintain one interest bearing deposit account at Charity Bank and one interest bearing deposit account at Bath Building Society.

Reserves policy and going concern

The charity has a policy of holding a Special Reserve equivalent to at least three months' core expenditure, in order to ensure that our work is not disrupted by short-term revenue problems, and that in the unlikely event of the charity having to close down, costs could be covered. The Special Reserve of £100,000 was maintained at this level throughout the year and this level falls within the policy. The Finance Sub Committee regularly reviews our reserves levels to ensure they are appropriate for the size of the organisation.

Indemnity insurance

The charity paid insurance premiums of £193 for the period to indemnify Trustees from any loss arising from neglect or defaults of Trustees and any consequent loss.

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Plans for future periods

The Trustees believe that the charity is in good shape and well-placed to achieve our mission and our strategy. *Zippy's Friends*, *Apple's Friends*, *Passport* and *SPARK Resilience* and our work with vulnerable children and underserved groups will continue to expand in 2022, both nationally and internationally. *SPARK Resilience* is being piloted in Brazil, Poland and India in 2022 and is now running in schools in the UK. Our aim is that with the revised and updated programmes, more Partners around the world will take on and evaluate our full range of Skills for Life programmes.

Now that the revision of *Zippy's Friends* and *Apple's Friends* is complete, we have restarted work on our new Moodle platform which will launch in the Autumn and will host all our programme materials. By making our programmes available in digital format, we will ensure that they are relevant and in line with current teaching practice and are available to all either in digital or printed format. We will continue to expand our funded work with children who are at most risk of poor mental health as well as our work in Scotland and the North East (funded by Kavli). Internationally we are investing in enhancing our partnerships both with and between our Licence Partners including more regular contact, sharing best practice, co-creating resources and increasing the depth of our engagement. We plan to develop our work in resource poor settings and as organisations get used to 'living with Covid', we will seek out new long term sustainable partnerships both in the UK and around the world.

In order to achieve our strategy and continue to be financially viable, we plan to restructure our earned income model as a result of digitalising our programmes and offering new resources. Finally, we will be recruiting new Trustees as our existing Trustees come to the end of their term of office and will ensure that our governance structure as well as our staff structure is fit for purpose and we have the capacity and expertise to achieve our strategic goals, now and in the future.

Statement of Trustees' responsibilities

Company and charity law requires the Trustees to prepare the trustees' report and the financial statements in accordance with FRS102 and the charity SORP (FRS 102). 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 charity at the end of the financial year and of its surplus or deficit for that period.

In doing so, the Trustees are responsible for:

- selecting suitable accounting policies and then applying them consistently;
- making sound judgements and estimates that are reasonable and prudent;
- preparing the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- the maintenance and integrity of the corporate and financial information included on the charity's website.

The Trustees are responsible for maintaining adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Partnership for Children

Auditors

David Howard are deemed to be reappointed in accordance with Section 487(2) of the Companies Act 2006.

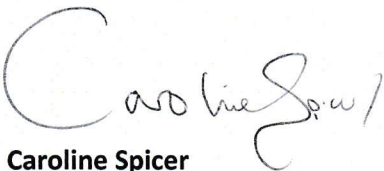
In so far as the Trustees are aware, at the time of approving our Trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- the Trustees, having made enquiries of fellow Trustees and the charity's auditors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

By order of the Trustees



Caroline Spicer
Chair
Board of Trustees

Date 27/4/22

Partnership for Children

Independent auditors' report to the members of Partnership for Children

Opinion

We have audited the financial statements of Partnership for Children for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st December 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Partnership for Children

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit; or
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare the Report of the Trustees.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement (set out on page 9), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;

Partnership for Children

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including such as the Charities Act 2011, taxation legislation, data protection, anti-bribery, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- To address the risk of fraud through management bias and override of controls, we:
 - performed analytical procedures to identify any unusual or unexpected relationships;
 - tested journal entries to identify unusual transactions;
 - assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 22 were indicative of potential bias; and
 - investigated the rationale behind significant or unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of trustees as to actual and potential litigation and claims;
- reviewing correspondence with relevant regulators

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

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



Philip Lane FCCA
Senior Statutory Auditor

Date 27/4/22

For and on behalf of David Howard, Statutory Auditors
1 Park Road
Hampton Wick
Kingston-upon-Thames
Surrey KT1 4AS

Partnership for Children

Statement of financial activities (including Income and Expenditure account) for the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Income:					
Donations and legacies	4	29,819	99,188	129,007	96,371
Income from charitable activities	5	153,581	1,575	155,156	159,395
Income from investments	6	235	-	235	652
Total income		183,635	100,763	284,398	256,418
Expenditure					
Expenditure on raising funds	7	35,834	-	35,834	38,267
Expenditure on charitable activities	8	287,915	76,142	364,057	332,017
Governance	8	3,996	-	3,996	5,564
Total expenditure		(327,745)	(76,142)	(403,887)	(375,848)
Net income/(expenditure) before transfers		(144,110)	24,621	(119,489)	(119,430)
Gross transfers between funds		-	-	-	-
Net income/(expenditure) and net movement in funds for the year		(144,110)	24,621	(119,489)	(119,430)
Fund balances at 1 January 2021		284,526	34,810	319,336	438,766
Fund balances at 31 December 2021		140,416	59,431	199,847	319,336

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

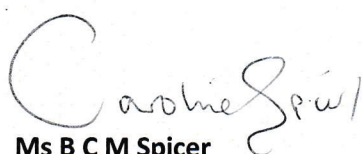
Partnership for Children

Balance sheet as at 31 December 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible assets	13		1,186		2,174
Current assets					
Stock		33,054		40,337	
Debtors	14	19,090		29,495	
Cash at bank and in hand		239,126		372,808	
		<u>291,270</u>		<u>442,640</u>	
Liabilities					
Creditors falling due within one year	15	(92,609)		(125,478)	
Net current assets			198,661		317,162
Net assets	16		<u>199,847</u>		<u>319,336</u>
The funds of the charity:					
Restricted income funds	17		59,431		34,810
Unrestricted income funds	18		140,416		284,526
Total charity funds			<u>199,847</u>		<u>319,336</u>

The financial statements are prepared in accordance with the special provisions of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102))

The financial statements were approved by the Board and signed on its behalf by



Ms B C M Spicer

Chair

Date

27/4/22

Charity number: 1089810

Company number: 4278914

Partnership for Children

Notes to the financial statements for the year ended 31 December 2021

1. Accounting policies

1.1. Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Preparation of the accounts on a going concern basis

Having considered the current impact of Covid-19 pandemic, the Trustees regularly review forecasts of income and liabilities, as well as operational plans, and consider that the charity has adequate resources to continue as a going concern for the next 12 months from the date of this report.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

1.3. Income

Income is recognised in full in the Statement of Financial Activities in the year in which it is receivable and when the effect of a transaction results in an increase in the charity's assets.

Grants receivable are recognised when entitlement to the grant is confirmed and in line with the specific requirements of the funding agreement.

1.4 Interest receivable

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

1.5. Expenditure

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

Charitable activities' direct costs and support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Internal costs are allocated to restricted activities on the basis of time spent by staff on pursuing such projects, and external costs are allocated where they are incurred directly for that purpose. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6. Tangible fixed assets and depreciation

Individual fixed assets costing £250 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-33% straight line
Office furniture	-20% straight line

Partnership for Children

Notes to the financial statements for the year ended 31 December 2021

1.7. Stock

Stock of programme materials is included at the lower of cost or net realisable value.

1.8. Funds structure

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. The charity operates a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose. Movement in this category is disclosed in note 17 and 18.

1.9. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2.0. Creditors and provisions

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

2.1. Debtors

Trade and other debtors are recognised at the settlement amount due.

2. Turnover

Turnover is the amount derived from ordinary activities, and stated net of VAT. Income attributable to geographical markets outside the United Kingdom amounted to 43% for the year.

3. Information and legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £0 per member of the charity. The charity was incorporated in England and Wales on 30 August 2001, with Company no. 4278914, and UK Charity no. 1089810. The registered office is 26-27 Market Place, Kingston Upon Thames, Surrey, KT1 1JH.

4. Donations and legacies

	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Donations	27,400	-	27,400	35,986
Grant – Job Retention Scheme	-	-	-	3,593
Gift Aid recovered	419	-	419	412
Corporate	2,000	52,302	54,302	17,388
Legacy	-	-	-	-
Work with Vulnerable Children	-	46,886	46,886	38,992
	<u>29,819</u>	<u>99,188</u>	<u>129,007</u>	<u>96,371</u>

Partnership for Children

Notes to the financial statements for the year ended 31 December 2021

5. Income from charitable activities	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Licence fees, training and support	114,212	700	114,912	87,632
Sale of materials	39,369	875	40,244	71,763
	<u>153,581</u>	<u>1,575</u>	<u>155,156</u>	<u>159,395</u>

6. Income from investments	Unrestricted funds £	2021 £	2020 £
Bank deposit interest	235	235	652
	<u>235</u>	<u>235</u>	<u>652</u>

7. Expenditure on Raising funds	Unrestricted funds £	2021 £	2020 £
Fundraising costs	35,834	35,834	38,267
	<u>35,834</u>	<u>35,834</u>	<u>38,267</u>

8. Charitable Activities

	Programme Staff Costs £	Programme Direct Costs £	Support Costs £	Total £	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
UK Programme	39,171	20,338	19,058	78,567	78,567	-	78,567	102,063
Overseas Programme	114,088	7,248	40,752	162,088	162,087	-	162,087	143,399
Follow up programme	35,030	(2,905)	15,136	47,261	47,261	-	47,261	18,386
Kavli Programme	19,241	22,683	6,608	48,532	-	48,532	48,532	43,758
Vulnerable Children	19,249	406	7,955	27,610	-	27,610	27,610	24,411
	<u>226,780</u>	<u>47,770</u>	<u>89,509</u>	<u>364,058</u>	<u>287,915</u>	<u>76,142</u>	<u>364,057</u>	<u>332,017</u>

Support Costs	UK Programme £	Overseas Programme £	Follow up Programme £	Kavli Programme £	Vulnerable Children £	Total 2021 £	Total 2020 £
Staff costs	10,543	19,654	6,400	3,159	4,154	43,910	26,772
Premises	1,952	6,512	4,522	1,619	2,052	16,657	21,064
Office Administration	414	847	276	183	149	1,869	2,317
IT	1,849	3,693	1,324	816	664	8,346	11,670
VAT	1,851	5,345	1,234	(23)	100	8,507	(1,216)
Consultants	794	1,476	416	249	265	3,200	-
Publicity	1,028	1,942	546	328	346	4,190	287
Accountancy	627	1,283	418	277	225	2,830	7,290
Total Support Costs	<u>19,058</u>	<u>40,752</u>	<u>15,136</u>	<u>6,608</u>	<u>7,955</u>	<u>89,509</u>	<u>68,184</u>

Partnership for Children

Notes to the financial statements for the year ended 31 December 2021

Governance costs:

	Unrestricted funds	Restricted funds	2021 £	2020 £
Audit fees	3,790	-	3,790	3,580
Confirmation statement fee	13	-	13	13
Trustees' expenses	-	-	-	1,815
Trustees' indemnity insurance	193	-	193	156
	<u>3,996</u>	<u>-</u>	<u>3,996</u>	<u>5,564</u>

9. Net income for the year

	2021 £	2020 £
Net income for the year is stated after charging:		
Depreciation and other amounts written off tangible assets	988	1,432
Auditors' remuneration – in respect of audit services	3,790	3,580
Auditor' other services (2020: Nil)	590	-
	<u> </u>	<u> </u>

10. Staff

Staff numbers

The average number of employees
(full-time equivalents) during the year was:

	2021 Number	2020 Number
Administrative and programme staff	<u>6</u>	<u>6</u>

Analysis of staff costs

	2021 £	2020 £
Wages and salaries	241,603	211,399
Social security costs	21,015	18,338
Other pension costs	11,040	10,389
Redundancy payment	21,320	
	<u>294,978</u>	<u>240,126</u>

There was one employee with emoluments above £60,000 during the year (2020: nil) which included a redundancy payment following a restructure in the year.

11. Trustees' emoluments

Trustees do not receive remuneration but are reimbursed for expenses. During the year ended 31 December 2021 no Trustees (2020 – three) were reimbursed their travel and subsistence costs. A total of £NIL (2020 - £1,815) was spent on Trustee expenses plus £13 confirmation statement fee.

12. Pension costs

The company operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £11,040 (2020- £10,389).

Partnership for Children

Notes to the financial statements for the year ended 31 December 2021

13. Tangible fixed assets	Office and computer equipment	Office furniture	Total
	£	£	£
Cost			
At 1 January 2021	30,252	2,348	32,600
Additions	-	-	1,780
At 31 December 2021	30,252	2,348	32,600
Depreciation			
At 1 January 2021	28,094	2,332	30,426
Charge for the year	972	16	988
At 31 December 2021	29,066	2,348	31,414
Net book values			
At 31 December 2021	1,186	-	1,186
At 31 December 2020	2,158	16	2,174
14. Debtors	2021	2020	
	£	£	
Trade debtors	8,306	20,181	
Other taxes	-	5,836	
Prepayments and accrued income	10,784	3,478	
	19,090	29,495	
15. Creditors: amounts falling due within one year	2021	2020	
	£	£	
Trade creditors	1,087	9,177	
Other taxes and social security costs	4,992	6,398	
Other creditors	2,294	20	
Accruals and deferred income	84,235	109,883	
	92,609	125,478	
16. Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 December 2021 as represented by:			
Tangible fixed assets	1,186	-	1,186
Current assets	191,436	99,834	291,270
Current liabilities	(52,207)	(40,402)	(92,608)
	140,416	59,431	199,847

Partnership for Children

Notes to the financial statements for the year ended 31 December 2021

17. Restricted income funds	1 Jan '20	Incoming	Outgoing	31 Dec '21
	£	£	£	£
Corporate - Kavli Fund	18,676	52,303	(48,532)	22,447
Vulnerable Children Fund	16,134	48,460	(27,610)	36,984
	<u>34,810</u>	<u>100,763</u>	<u>(76,142)</u>	<u>59,431</u>

Purposes of restricted income funds

The corporate donation from the Kavli Fund was allocated to work piloting our programmes in schools in Dumfries and Galloway, Scotland and the North East. Printing costs for this programme are shown on the balance sheet as stock. The Vulnerable Children Fund pays for the expansion of our work with children who are most at risk of mental health difficulties. This includes children with special educational needs (SEND), looked after children and young carers. Sufficient resources are held in appropriate form to enable each fund to be applied in accordance with any restrictions.

18. Unrestricted income funds	1st Jan '21	Incoming	Outgoing	Transfers	31st Dec '21
	£	£	£	£	£
Designated fund	85,000	-	-	(85,000)	-
General fund	99,526	183,635	(327,745)	85,000	40,416
Special Reserve fund	100,000	-	-		100,000
	<u>284,526</u>	<u>183,635</u>	<u>(327,745)</u>	<u>-</u>	<u>140,416</u>

Purposes of unrestricted income funds

- Funds received from a legacy in 2019 were designated by the Trustees in 2020 to be used to develop our social and emotional learning programmes. These were expended in the year.
- The General Fund has arisen from the normal activities of the charity. It is unrestricted and can be used in accordance with the charitable objects at the discretion of the Trustees.
- The Special Reserve Fund of £100,000 has been designated by the Trustees to be held in order to cover three months' core running costs, to ensure that the charity's work is not adversely affected by short-term cash flow difficulties. The Fund would contribute towards any costs in the unlikely event of the charity having to close.

19. Financial commitments

At 31 December 2021 the company had annual commitments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Expiry date:		
In less than one year	6,000	6,000
	<u>6,000</u>	<u>6,000</u>

20. Indemnity insurance

The charity paid insurance premiums of £193 (2020 - £156) for the period to indemnify Trustees from any loss arising from neglect or defaults of Trustees and any consequent loss.

Partnership for Children

Notes to the financial statements for the year ended 31 December 2020

21. Related party transactions

There were no related party transactions in the year (2020 – Nil)

22. Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

There were no key judgements. The main accounting estimates are depreciation, gift aid debtors and accruals.

23. Taxation

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

Accounts



Partnership for Children
Trustees' annual report and financial statements
for the year ended 31 December 2020



Partnership for Children

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Partnership for Children

The Trustees are pleased to present their annual report and financial statements for the year ended 31 December 2020.

Directors and Trustees

The Directors of Partnership for Children are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. Those serving during the year were:

Caroline Spicer, Chair

Mark Boulding, Vice Chair

Davide Antognazza (from February 2020)

Juliana Fleury

Prof Neil Humphrey (from February 2020)

Hein Marais

Miranda Novak

Prof Panos Vostanis

The Chief Executive during the year was Wendy Tabuteau.

Structure, Governance and Management

The charity is a company limited by guarantee and has no share capital. The charity was incorporated in England and Wales on 30 August 2001, with Company no. 4278914, and UK Charity no. 1089810.

The registered and principal address is 26-27 Market Place, Kingston upon Thames, Surrey, KT1 1JH.

Appointment of Trustees

Trustees are appointed or reappointed at Annual General Meetings and retire by rotation. New Trustees are appointed by the existing Trustees, and are briefed on their obligations, the content of the Memorandum and Articles of Association, the strategic plan and recent financial performance. They are introduced to the staff, and briefed extensively on the charity's work including school visits.

The Board of Trustees can have between three and nine members and holds regular meetings to oversee the charity's activities. The Chief Executive is appointed by the Trustees to manage day-to-day operations and to facilitate effective operations. She has delegated authority for operational matters, including finance and HR. The Board met three times in 2020 with additional meetings for the Finance Sub Committee.

Relationships with other charities and organisations

Partnership for Children has links with organisations which run our Skills for Life mental health promotion programmes *Zippy's Friends*, *Zippy's Friends for Special Educational Needs*, *Apple's Friends* and *Passport* in their respective countries. These are independent organisations which run the programmes under licence. They are:

Argentina –Asociación SER+

Belgium – ASBL Educa Santé

Brazil – Associação Pela Saúde Emocional de Crianças (ASEC)

Bulgaria – Animus Association Foundation

Canada – The University of Quebec at Montreal, Centre for Research and Intervention on Suicide, Ethical Issues and End-of-Life Practices (CRISE)

Cayman Islands – Alex Panton Foundation

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China – China Social Welfare Foundation; National Institute of Education Sciences; The Education University of Hong Kong
Czech Republic – E-Clinic
Denmark – StyrkeAkademiet
El Salvador – Fundación Empresarial para el Desarrollo Educativo (FEPADE)
France – Fédération Départementale des Foyers Ruraux de Charente Maritime
Iceland – The Public Health Institute
India – The Sangath Society for Child Development and Family Guidance
Ireland – Health Service Executive
Jordan – NGO Umnyat
Kenya – Premier Academy
Korea – Nam-Gu Mental Health Welfare Centre, Gwangju
Kuwait – NGO Coping
Lithuania – Vaiko Labui
Mauritius – Action for Integral Human Development (AIHD)
Netherlands – Stichting Kids en Emotionele Competenties (KEC)
Norway – Voksne for Barn
Palestine – NGO Engage
Poland – Centrum Pozytywnej Edukacji (COPE)
Portugal - Escutar
Russia – NGO Sodeistvie
Saudi Arabia – Encyclopedia of Science Schools
Singapore – Health Promotion Board, Preventive Health Programmes Division
Slovakia – OZ Zippy
Trinidad and Tobago – The School Leadership Center of Trinidad and Tobago (programme closed Sept 2020)
United States – Center for Autism and Early Childhood Mental Health, Montclair State University, NJ

Our programmes are also delivered in a number of international schools in Cambodia, the Philippines, Thailand and Vietnam.

United Kingdom

Partnership for Children trains teachers to deliver Skills for Life Programmes in the United Kingdom. The programmes are being delivered in mainstream primary schools, special schools, pupil referral units and other alternative education provisions in England, Scotland, Wales and Northern Ireland.

Alongside our direct work with schools in the UK, we work in partnership with a variety of other organisations to reach children and young people including;

- Oldham Council's Mental Wellbeing Team
- North East Lincolnshire Council's Educational Psychology Team
- Lancashire County Council Specialist Teaching Service
- Hillingdon Council - Virtual School
- Slough Children's Services Trust - Virtual School
- Ethelbert Children's Services
- Children North East
- Sleeping Giants in Dumfries and Galloway
- Ignite Education
- ECM Education Consultants
- International Educational Psychology Services
- Red Balloon Learner Centres
- Sutton Young Carers
- SENSations Learning Support Belfast

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The charity belongs to a number of organisations and networks in pursuance of its work, including CYPMHC (Children and Young People's Mental Health Coalition), the Anti Bullying Alliance, the Council for Disabled Children, Heads Together, The Fair Education Alliance. Small Charities Coalition, International Positive Psychology Association (IPPA) and the Childhood Bereavement Network.

Risks and internal control

The major risks to which the charity is exposed have been identified by the Chief Executive and Trustees, and systems established to mitigate those risks are reviewed on a regular basis.

Vision and Mission

Partnership for Children's Vision is a world in which the development of mental health and emotional resilience is part of life for every child – at home, at school and in the community.

Our Mission is to help children and young people, throughout the world, develop skills which will enhance their present and future emotional well-being.

The Trustees note the Charity Commission's guidance on the need for charities to deliver a public benefit. They have complied with the duty in section 17 of the Charities Act 2011, and believe that our Strategic Plan 2020 - 2023, outlined on page 20, shows how we plan to meet this responsibility.

Achievements and performance

2020 was a year of challenges and opportunity for Partnership for Children. At the beginning of the year when as we started to implement our new strategy, we had no idea that a world-wide pandemic was on the horizon and that schools around the world would close their doors overnight. As a small, nimble organisation, we were quickly able to respond to the challenges of home working and home schooling. We adapted our training to be delivered online rather than face to face and 400 teachers in the UK were trained online. We produced 7 sets of free resources to boost the well-being of children who were at home. We developed videos for parents to support the emotional well-being of their children and how to talk to children about loss and death as well as producing new activity cards for parents and practitioners to use with young children aged 3 – 5 years. Many teachers used our materials during lockdown and we were delighted that a group of young carers continued to taking part in Passport during lockdown by meeting online rather than at a young carers centre. We also supported our partner organisations around the world to continue to reach teachers by sharing the resources we had developed which were translated into 7 different languages. We organised regular webinars to share best practice in online training and digital resources and ideas on how to support the mental health and well-being of children during this difficult time when our work is more important than ever and demand for support for children's well-being is high.

"The programme has been helping to build resilience - something that is needed more than ever in these challenging times. Many adults are struggling with the restrictions and difficulties of lockdown and Covid and when a child is struggling, this adds further to the concerns on the mind of the parent. By building resilience in our children we are not only supporting the young people to navigate a path through any challenging circumstances but are supporting parents' health and wellbeing, by reducing the potential of another layer of worry. Apple is a character that children can relate to, as a hamster, he is a popular pet for Primary pupils. We managed to source a 'larger than life' version, that fitted a child friendly face-mask perfectly!"

Nicky Brown, Depute Head Teacher, Moffatt Academy, Scotland

In addition to this new work in response to Covid, we continued, where possible, with our planned activities and on-going projects in line with our strategic goals. We completed our new Skills for Life Programme, SPARK Resilience, for 10 to 12 year olds, which will be piloted in 2021. We continued our work in Oldham to

Partnership for Children

offer our Skills for Life Programmes to primary schools in the region. Thanks to on-going funding from the Kavli Trust, we trained 237 teachers in 37 schools in Dumfries and Galloway and Newcastle to run our Skills for Life Programmes and we continued our work with vulnerable children including 300 children in the UK, Cayman and Norway taking part in *Zippy's Friends for Pupils with Special Needs*.

We are delighted to say that by December 2020 over 2 million children have benefitted from our work since Partnership for Children was founded in 2001. Despite the unprecedented challenge of school closures around the world in 2020, 180,035 children took part in our Skills for Life Programmes during the 2019/20 academic year, at a time when our work promoting good mental health and emotional resilience has never been more vital.

Financial Review

Finance and Funding

In 2020 our income was £256,418 (£494,856 in 2019) and expenditure was £375,848 (£398,445 in 2019), resulting in a deficit of £119,430 (£96,411 surplus in 2019). This year 62% of our income was earned from licence fees, training and sale of materials and 38% was from voluntary donations and grants.

At the beginning of 2020 the Trustees had approved a deficit budget as we embarked on our ambitious new strategy to reach more children, including underserved groups such as vulnerable children and to enhance our partnerships both in the UK and around the world. These activities would be funded from the general unrestricted fund, which was £207,823 at the end of 2019 and our designated fund, thanks to a generous legacy, which had been set aside to develop and digitalise our programmes. When Covid-19 struck, we therefore had sufficient resources to adapt our services and whilst continuing to invest in planned projects such as our work with vulnerable children, our work in Scotland and the completion of our new programme, Spark Resilience. Although our income for the year was half that of 2019 and we ended the year with a deficit of £119,430, the charity remains financially stable, with a broad income base and a good balance between earned and voluntary income and tightly controlled costs.

Income from Trusts and Foundations continues to fund our work in the UK. In 2020 we received our final grant payments from a two trusts that have supported our work with vulnerable children over a number of years – the Leathersellers' Charitable Foundation and the John Ellerman Foundation. These grant have enabled us to develop our work with children with special educational needs and to start working with other groups of vulnerable children such as looked after children and young carers. Our core funding grant from the Vivmar Foundation came to an end after a successful 12-year partnership due to a change in priorities of the foundation. We received our second year of funding from the Kavli Fund for our work in Scotland and Newcastle and we received additional 'emergency' funding from The Leathersellers' and the Diversity Project to support us as we responded to the Covid crisis, as well as donations from smaller trusts which were very welcome when many trusts were redirecting their funding to the Covid response. The invaluable regular donations from our *Friends* and from our donors who gave at Christmas were vital in helping us to continue our work. We were also appreciative of the volunteers who gave freely of their time and expertise to support our work. The Trustees and staff are deeply grateful to everyone who supported our work during this challenging year.

The charity continues to participate in the voluntary system of fundraising regulation operated by the Fundraising Regulator.

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Investment powers and policy

Under the Memorandum and Articles of Association, the charity may invest its surplus funds in any way the Trustees wish. We maintain two current accounts at HSBC Bank plc, and also maintain one interest bearing deposit account at Virgin Money and one interest bearing deposit account at Bath Building Society.

Reserves policy

The charity has a policy of holding a Special Reserve equivalent to at least three months' core expenditure, in order to ensure that our work is not disrupted by short-term revenue problems, and that in the unlikely event of the charity having to close down, all costs could be covered. The Special Reserve of £100,000 was maintained at this level throughout the year and this level falls within the policy.

Indemnity insurance

The charity paid insurance premiums of £156 for the period to indemnify Trustees from any loss arising from neglect or defaults of Trustees and any consequent loss.

Plans for future periods

The Trustees believe that the charity continues to be in good shape and well-placed to achieve our mission and our new strategy. *Zippy's Friends*, *Apple's Friends*, *Passport* and our work with vulnerable children and underserved groups will continue to expand in 2021, both nationally and internationally. *SPARK Resilience*, the new programme for older children, will be piloted in the UK and Brazil, meaning that we will have four programmes to cover the full primary school age range under our *Skills for Life* banner.

We are investing in updating and digitalising our programmes to ensure they are relevant and in line with current teaching practice and are available to all across the digital divide. We plan to expand our work with children who are at most risk of poor mental health, thanks to funding received at the end of 2020 and we hope to build upon the work we have started with Early Years (children aged 3 – 5 years). Internationally we are investing in enhancing our partnerships to increase the reach and depth of our engagement with our existing Licensed Partners as well as to expand our work in resource poor settings and seek new long term sustainable partnerships both in the UK and around the world.

In order to achieve our strategy, we plan to restructure our earned income model as a result of digitalising our programmes and will seek out new partnerships and optimise our structure so that it is fit for purpose and we have the capacity to achieve our strategic goals.

Statement of Trustees' responsibilities

Company and charity law requires the Trustees to prepare the trustees' report and the financial statements in accordance with FRS102 and the charity SORP (FRS 102). 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 charity at the end of the financial year and of its surplus or deficit for that period.

In doing so, the Trustees are responsible for:

- selecting suitable accounting policies and then applying them consistently;
- making sound judgements and estimates that are reasonable and prudent;
- preparing the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- the maintenance and integrity of the corporate and financial information included on the charity's website.

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The Trustees are responsible for maintaining adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

David Howard are deemed to be reappointed in accordance with Section 487(2) of the Companies Act 2006.

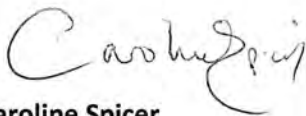
In so far as the Trustees are aware, at the time of approving our Trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- the Trustees, having made enquiries of fellow Trustees and the charity's auditors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

By order of the Trustees



Caroline Spicer
Chair
Board of Trustees

Date 12/5/21

Partnership for Children

Independent auditors' report to the members of Partnership for Children

We have audited the financial statements of Partnership for Children for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st December 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Partnership for Children

Independent auditors' report to the members of Partnership for Children

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare the Report of the Trustees.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

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



Philip Lane FCCA
Senior Statutory Auditor

Date 12/5/21

For and on behalf of David Howard, Statutory Auditors
1 Park Road
Hampton Wick
Kingston-upon-Thames
Surrey KT1 4AS

Partnership for Children

Statement of financial activities (including Income and Expenditure account) for the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Income:					
Donations and legacies	4	39,991	56,380	96,371	288,566
Income from charitable activities	5	158,738	657	159,395	205,503
Income from investments	6	652	-	652	787
Total income		199,381	57,037	256,418	494,856
Expenditure					
Expenditure on raising funds	7	38,267	-	38,267	38,286
Expenditure on charitable activities	8	263,117	74,464	337,581	360,159
Total expenditure		(301,384)	(74,464)	(375,848)	(398,445)
Net income/(expenditure) before transfers		(102,003)	(17,427)	(119,430)	96,411
Gross transfers between funds		<u>(6,294)</u>	<u>6,294</u>	-	-
Net income/(expenditure) and net movement in funds for the year		(108,297)	(11,133)	(119,430)	96,411
Fund balances at 1 January 2020		392,823	45,943	438,766	342,355
Fund balances at 31 December 2020		284,526	34,810	319,336	438,766

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

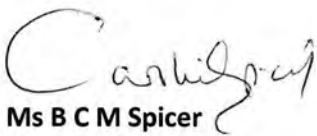
Partnership for Children

Balance sheet as at 31 December 2020

		2020		2019
	Note	£	£	£
Fixed assets				
Tangible assets	13		2,174	1,826
Current assets				
Stock		40,337		67,434
Debtors	14	29,495		89,816
Cash at bank and in hand		372,808		339,271
		<u>442,640</u>		<u>496,521</u>
Liabilities				
Creditors falling due within one year	15	(125,478)		(59,581)
Net current assets			317,162	436,940
Net assets	16		<u>319,336</u>	<u>438,766</u>
The funds of the charity:				
Restricted income funds	17	34,810		45,943
Unrestricted income funds	18	284,526		392,823
Total charity funds			<u>319,336</u>	<u>438,766</u>

The financial statements are prepared in accordance with the special provisions of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102))

The financial statements were approved by the Board and signed on its behalf by


Ms B C M Spicer

Chair

Date 12/5/21

Charity number: 1089810

Company number: 4278914

Partnership for Children

Notes to the financial statements for the year ended 31 December 2020

1. Accounting policies

1.1. Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Going Concern

Having considered the current impact of Covid-19 pandemic, the Trustees regularly review forecasts of income and liabilities, as well as operational plans, and consider that the charity has adequate resources to continue as a going concern for the next 12 months from the date of this report.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

1.3. Income

Income is recognised in full in the Statement of Financial Activities in the year in which it is receivable and when the effect of a transaction results in an increase in the charity's assets.

Grants receivable are recognised when entitlement to the grant is confirmed and in line with the specific requirements of the funding agreement.

1.4. Expenditure

Expenditure is recognised in the year in which the liability is incurred.

Charitable activities' direct costs and support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Internal costs are allocated to restricted activities on the basis of time spent by staff on pursuing such projects, and external costs are allocated where they are incurred directly for that purpose. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.5. Tangible fixed assets and depreciation

Individual fixed assets costing £250 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-33% straight line
Office furniture	-20% straight line

1.6. Stock

Stock of programme materials is included at the lower of cost or net realisable value.

1.7. Funds structure

Partnership for Children

Notes to the financial statements for the year ended 31 December 2020

The charity operates a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose. Movement in this category is disclosed in note 18.

1.8. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

1.9. Creditors and provisions

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

1.10. Debtors

Trade and other debtors are recognised at the settlement amount due.

2. Turnover

Turnover is the amount derived from ordinary activities, and stated net of VAT. Income attributable to geographical markets outside the United Kingdom amounted to 43% for the year.

3. Information and legal status of the charity

The charity is a company limited by guarantee and has no share capital. The charity was incorporated in England and Wales on 30 August 2001, with Company no. 4278914, and UK Charity no. 1089810. The registered office is 26-27 Market Place, Kingston Upon Thames, Surrey, KT1 1JH.

4. Donations and legacies

	Unrestricted funds £	Restricted funds £	2020 £	2019 £
Donations	35,986	-	35,986	94,317
Grant – Job Retention Scheme	3,593	-	3,593	-
Gift Aid recovered	412	-	412	425
Corporate- Kavli Fund	-	17,388	17,388	54,159
Legacy	-	-	-	95,247
Work with Vulnerable Children	-	38,992	38,992	44,418
	<u>39,991</u>	<u>56,380</u>	<u>93,371</u>	<u>288,566</u>

5. Income from charitable activities

	Unrestricted funds £	Restricted funds £	2020 £	2019 £
Licence fees, training and support	87,332	300	87,632	131,397
Sale of materials	71,406	357	71,763	74,106
	<u>158,738</u>	<u>657</u>	<u>159,395</u>	<u>205,503</u>

Partnership for Children

Notes to the financial statements for the year ended 31 December 2020

6. Income from investments	Unrestricted			
	funds	2020	2019	
	£	£	£	
Bank deposit interest	652	652	787	
	<u>652</u>	<u>652</u>	<u>787</u>	
	<u><u>652</u></u>	<u><u>652</u></u>	<u><u>787</u></u>	
7. Expenditure on Raising funds	Unrestricted			
	funds	2020	2019	
	£	£	£	
Fundraising costs	38,267	38,267	38,286	
	<u>38,267</u>	<u>38,267</u>	<u>38,286</u>	
	<u><u>38,267</u></u>	<u><u>38,267</u></u>	<u><u>38,286</u></u>	
8. Expenditure on Charitable activities	Unrestricted	Restricted	2020	2019
	funds	funds	£	£
Activities undertaken directly:				
Staff costs	117,334	42,155	159,489	177,018
Material & programme development costs	36,459	30,237	66,696	77,768
	<u>153,793</u>	<u>72,392</u>	<u>226,185</u>	<u>259,172</u>
	<u><u>153,793</u></u>	<u><u>72,392</u></u>	<u><u>226,185</u></u>	<u><u>259,172</u></u>
Support costs:				
Print and web design staff costs	14,680	-	14,680	14,534
Administration staff costs	37,613	-	37,613	13,250
Development of Middle East	6,204	-	6,204	6,526
Office accommodation	20,288	-	20,288	16,084
Insurance	795	-	795	594
Printing, postage and stationery	1,036	1,805	2,841	7,644
Communication costs	772	-	772	995
Computer costs	8,876	-	8,876	5,268
Travel	178	267	445	5,789
Accountancy fees	8,052	-	8,052	6,823
Publicity	1,330	-	1,330	1,079
Consultancy	2,033	-	2,033	9,387
Staff Training	772	-	772	834
Subscriptions	396	-	396	512
Depreciation and amortisation	1,432	-	1,432	4,329
Bank charges	519	-	519	618
VAT irrecoverable*	(1,216)	-	(1,216)	4,309
	<u>103,760</u>	<u>2,072</u>	<u>105,832</u>	<u>98,575</u>
	<u><u>103,760</u></u>	<u><u>2,072</u></u>	<u><u>105,832</u></u>	<u><u>98,575</u></u>

Partnership for Children

Notes to the financial statements for the year ended 31 December 2020

Governance costs:

Audit fees	3,580	-	3,580	3,680
Confirmation statement fee	13	-	13	13
Trustees' expenses	1,815	-	1,815	2,978
Trustees' indemnity insurance	156	-	156	127
	<u>5,564</u>	<u>-</u>	<u>5,564</u>	<u>6,798</u>
Total cost of charitable activities	<u>263,117</u>	<u>74,464</u>	<u>337,581</u>	<u>360,159</u>

9. Net income for the year

2020	2019
£	£

Net income for the year is stated after charging:

Depreciation and other amounts written off tangible assets	1,432	4,329
Auditors' remuneration – in respect of audit services (£696 over accrued 2017).	3,580	3,680
The auditors did not carry out any non-audit services in 2019 or 2020.	<u> </u>	<u> </u>

10. Staff

Staff numbers

The average number of employees (full-time equivalents) during the year was:

2020	2019
Number	Number

Administrative and programme staff	<u>6</u>	<u>5</u>
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Analysis of staff costs

2020	2019
£	£

Wages and salaries	211,399	207,968
Social security costs	18,338	18,231
Other pension costs	10,389	9,364
	<u>240,126</u>	<u>235,563</u>

There were no employees with emoluments above £60,000 during the year (2019 - nil).

11. Trustees' emoluments

Trustees do not receive remuneration but are reimbursed for expenses. During the year ended 31 December 2020 three Trustees were reimbursed their travel and subsistence costs. A total of £1,815 (2019 - £2,978) was spent on Trustee expenses plus £13 confirmation statement fee.

12. Pension costs

The company operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £10,389 (2019- £9,364).

Partnership for Children

Notes to the financial statements for the year ended 31 December 2020

13. Tangible fixed assets	Office and computer equipment £	Office furniture £	Total £
Cost			
At 1 January 2020	28,472	2,348	30,820
Additions	1,780	-	1,780
At 31 December 2020	<u>30,252</u>	<u>2,348</u>	<u>32,600</u>
Depreciation			
At 1 January 2020	26,727	2,267	28,994
Charge for the year	1,367	65	1,432
At 31 December 2020	<u>28,094</u>	<u>2,332</u>	<u>30,426</u>
Net book values			
At 31 December 2020	<u>2,158</u>	<u>16</u>	<u>2,174</u>
At 31 December 2019	<u>1,745</u>	<u>81</u>	<u>1,826</u>
14. Debtors		2020 £	2019 £
Trade debtors		20,181	85,037
Other taxes		5,836	425
Prepayments and accrued income		3,478	4,354
		<u>29,495</u>	<u>89,816</u>
15. Creditors: amounts falling due within one year		2020 £	2019 £
Trade creditors		9,177	4,715
Other taxes and social security costs		6,398	8,098
Other creditors		20	1,499
Accruals and deferred income		109,883	45,269
		<u>125,478</u>	<u>59,581</u>
16. Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2020 as represented by:			
Tangible fixed assets	2,174	-	2,174
Current assets	357,058	85,582	442,640
Current liabilities	(74,706)	(50,772)	(125,478)
	<u>284,526</u>	<u>34,810</u>	<u>319,336</u>

Partnership for Children

Notes to the financial statements for the year ended 31 December 2020

17. Restricted income funds	1 Jan '20	Incoming	Outgoing	31 Dec '20
	£	£	£	£
Corporate - Kavli Fund	45,046	17,388	(43,758)	18,676
Special Projects	897	39,649	(24,412)	16,134
	<u>45,943</u>	<u>57,037</u>	<u>(68,170)</u>	<u>34,810</u>

Purposes of restricted income funds

The corporate donation from the Kavli Fund was allocated to new work piloting our programmes in schools in Dumfries and Galloway, Scotland. Printing costs for this programme are shown on the balance sheet as stock. The Special Projects Fund pays for the expansion of our work with vulnerable children who are most at risk of mental health difficulties. This includes children with special educational needs (SEND), looked after children and young carers. Sufficient resources are held in appropriate form to enable each fund to be applied in accordance with any restrictions.

18. Unrestricted income funds	1st Jan '20	Incoming	Outgoing	31st Dec '20
	£	£	£	£
Designated fund	85,000	-	-	85,000
General fund	207,823	199,381	(307,678)	99,526
Special Reserve fund	100,000	-	-	100,000
	<u>392,823</u>	<u>199,381</u>	<u>(307,678)</u>	<u>284,526</u>

Purposes of unrestricted income funds

- Funds received from a legacy in 2019 have been designated by the Trustees to be used to develop our social and emotional learning programmes.
- The General Fund has arisen from the normal activities of the charity. It is unrestricted and can be used in accordance with the charitable objects at the discretion of the Trustees.
- The Special Reserve Fund of £100,000 has been designated by the Trustees to be held in order to cover three months' core running costs, to ensure that the charity's work is not adversely affected by short-term cash flow difficulties. The Fund is also sufficient to cover costs in the unlikely event of the charity having to close.

19. Financial commitments

At 31 December 2020 the company had annual commitments under non-cancellable operating leases as follows:

	2020	2019
	£	£
Expiry date:		
In less than one year	6,000	6,000
	<u>6,000</u>	<u>6,000</u>

Partnership for Children
Notes to the financial statements
for the year ended 31 December 2020

20. Indemnity insurance

The charity paid insurance premiums of £156 (2019 - £127) for the period to indemnify Trustees from any loss arising from neglect or defaults of Trustees and any consequent loss.

21. Related party transactions

Marion Panis was a Trustee of Partnership for Children and Director of Stichting Kids en Emotionele Competenties (KEC), our Licensed Partner in the Netherlands. During the year £Nil (2019 £335) was receivable from Stichting Kids in respect of Licence fees and Royalties. No amounts were due at the year end.

22. Taxation

The company is a registered charity and no provision is considered necessary for taxation. The charity's trading activities are exempt from taxation.

STRATEGIC PLAN 2020-2022

To increase our impact globally through collaborative, multi-lateral partnership

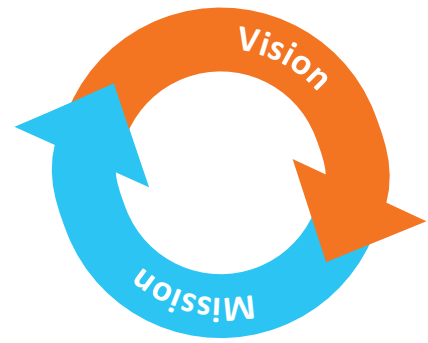
Strategic Plan 2020-22

Vision

A world in which the development of mental health and emotional resilience is part of life for every child – at home, at school and in the community

Mission

To help children and young people, throughout the world, develop skills which will enhance their present and future emotional well-being



Reach more children and young people, including underserved groups, through evidence-informed programmes

- Repurpose and/or create tailored programme content and delivery models for early years, vulnerable groups and adults that support them
- Incorporate digital technology into all aspects of our programmes
- Invest in research and evaluation of our programmes
- Increase reach and depth of engagement with our Licensed Partners



Enhance partnerships to increase reach and sustainability

- Develop and disseminate an evaluation framework/guidelines, for Licensed Partners to implement locally
- Share best practice in programme delivery, evaluation and funding, between Licensed Partners
- Facilitate joint bids to strategic funders with an international remit
- Increase our reach and depth in resource poor settings
- Engage leading Licensed Partners, and other strategically-aligned practitioners, researchers and funders, to incubate innovation, co-create programmes/content, and amplify our impact



Grow our funding to resource our ambitions for new programmes and partnerships

- Increase core funding to enable the development of new programmes, tailored content and a cycle of continuous evidence-informed improvement
- Restructure our earned income model to fund and incentivise collaboration in our partnerships



Optimise the structure and capacity of Partnership for Children to deliver our strategic goals

- Review and align staffing levels and roles, to fulfil our strategic ambitions and operate efficiently
- Identify and implement the most suitable model for programmes marketing and delivery in the UK
- Form bi-lateral partnerships with organisations with complementary expertise, to fill our expertise gaps for tailored programme content and to digitise our operation and programmes where appropriate