The Caring Family Foundation

England & Wales · Charity number 1108870

Details

Other names	THE CHILDREN'S CHARITY FOR THE GOOD OF ALL CHILDREN
Status	Registered
Legal form	Charitable company
Company number	05333148
Registered	2005-04-06
Register	View on the Charity Commission register

Contact

Address	1st Floor Suite 6 Berkeley Square House Berkeley Square London W1J 6BD
Phone	02076920171

Activities

Objects: TO PROMOTE THE WELFARE OF CHILDREN AND SUCH OTHER EXCLUSIVELY CHARITABLE PURPOSES AS THE CHARITY MAY FROM TIME TO TIME DECIDE.

Activities: The principal activity of the charity is to make grants for the benefit of children, their welfare, protection and care.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Children/young People

Geography

- Throughout England And Wales

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Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£3,600,392	£3,397,589	£2,992,863	4
2023-12-31	£4,697,200	£2,251,076	£2,869,426	4
2023-03-31	£5,397,602	£4,300,185	£423,302	4
2022-03-31	£894,766	£1,297,060	£-674,115	2
2021-03-31	£1,925,386	£2,292,631	£-271,821	0

Trustees

Name	Role	Appointed
RICHARD ALLAN CARING	Chair	
Christopher John Robinson		2023-10-03
Maria Sofia Miranda		2025-03-31
Patricia Caring		2020-05-06
Traci Susan Maddock		2023-10-03

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The Caring Family Foundation

England & Wales - Charity number 1108870

Accounts

Charity Registration No. 1108870

Company Registration No. 05333148 (England and Wales)

THE CARING FAMILY FOUNDATION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

THE CARING FAMILY FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Caring	
	P Caring	
	T Maddock	
	C Robinson	
	M Miranda	(Appointed 31 March 2025)
Secretary	Z Ulevic	
Charity number	1108870	
Company number	05333148	
Registered office	1st Floor Suite 6 Berkeley Square House Berkeley Square London W1J 6BD	
Auditor	HW Fisher Audit Acre House 11-15 William Road London NW1 3ER United Kingdom	
Bankers	HSBC Private Bank (UK) Limited 78 St James Street London SW1A 1JB	
Solicitors	Trowers & Hamlins LLP 3 Bunhill Row London EC1Y 8YZ	

THE CARING FAMILY FOUNDATION

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THE CARING FAMILY FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report and financial statements for the Year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011, 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)".

Objectives and activities

The Foundation's vision is a world free from hunger, harm, and hurt where women and children can thrive. Our mission is to work towards that world via practical support to ensure every child has access to a nutritious meal, every woman is free to make her own choices without violence, and rainforest communities can flourish alongside nature as we help to reverse deforestation.

Now in its fifth year, in 2024 the Foundation continues to operate in both the United Kingdom and Brazil, advocating for these three key pillars of combating child poverty, protecting women from domestic abuse and environmental work in the Amazon rainforest. We do this through building on the relationships with existing partners, the communities supported, as well as engaging with new partnerships.

Our efforts to combat child poverty with our “Food from the Heart” campaign remains a core focus of the Foundation’s work, with grants provided by the Foundation focusing on community and families in both the UK and Brazil. Alongside targeting food insecurity through the provision of cooked meals and take-home parcels, the Foundation aims to create opportunities for families to build confidence and develop skills through cooking programmes, youth clubs and community markets.

The commitment to protect women and girls grew with additional grants to domestic abuse organisations in the UK. The Foundation’s focus is not only on supporting the provision of crisis services to domestic violence survivors, but also on services targeting the prevention of domestic abuse. The Foundation will also fund initiatives that help women rebuild their lives after surviving abuse through partnering with organisations that provide training and employment opportunities to help drive ongoing, positive change.

The Foundation expanded on its environmental work in the Amazon to regenerating the land whilst supporting the sustainable livelihoods of Indigenous communities. Essential medical care was also funded to several Indigenous communities, through a belief that protecting the guardians of the rainforest will not only safeguard their health, but that of their environment as well.

Achievement and Performance, and Principal Activity

Over the period from 2020 to the end of 2024 we achieved the following milestones across the three targeted pillars:

- **Child poverty - Meals produced & delivered 3,089,741**
- **Domestic abuse** - Services provided to women and children **30,000**
- **Reforestation** - Trees and seedlings planted in the Brazilian Rainforest **2,352,080**

Child Poverty

Achieved Goals in 2024 (calendar year):

- 636,583 meals delivered to vulnerable communities, in the UK and Brazil
- In the UK, 35,728 families were supported through the Foundation's "Food from the Heart" campaign
- In Brazil, 92% of children supported showed improved growth and nutrition and 75% of students demonstrated better academic performance

In the UK, over four million children live in poverty, with many families struggling to meet basic needs such as food, clothing, and adequate housing. We are deeply committed to supporting those most affected through our partnerships with grassroots organisations.

Food insecurity remains a central focus of our work, and our '**Food from the Heart'** campaign prioritises sustainable food delivery programmes for children affected by food insecurity. This year, through the programme, we delivered an additional 584,381 meals to those in need, reaching over 35,000 families.

In 2024, we further expanded our support, providing over £400,000 in grants to partners including **The Felix Project, Home-Start, Shining Stars, Success Club,** and continuing our collaboration with **Surrey Square Primary School**. Through this, we are able to deliver hot meals, but also cooking programmes, youth clubs, and community markets.

By supporting these vital initiatives, we are not just addressing immediate food insecurity but creating opportunities for families to build confidence, develop skills, and ultimately thrive.

THE FELIX PROJECT
The Felix Project tackles food, waste, and hunger in London by rescuing surplus fresh food from supermarkets, farms, and restaurants and redistributing it to food banks, charities, schools, and community programmes. Through our grant partnership, the Foundation enabled The Felix Project to deliver 571,000 nutritious meals in 2024.

Funding from the Foundation helped **The Felix Project** deliver enough food for 40,000 meals to **Dormer Wells Primary School,** one of many schools supported by the organisation**,** reaching an estimated 250 individuals in the school community. Market stalls run at the school provide a vital lifeline, offering fresh and nutritious food to families facing the harsh realities of the cost-of-living crisis.

SURREY SQUARE PRIMARY SCHOOL
At Surrey Square Primary School, 25% of the children are living in temporary accommodation, and 85% belong to families facing significant economic challenges. In 2024, the Foundation supported weekly hot meals for the children and the community, plus take-home meals for families.
On Friday, 5th December, the Foundation, alongside Birley Clubs and Bill's volunteers, hosted a Winter Wonderland event, an initiative providing 470 children at Surrey Square Primary School with a magical end to the year.

OTHER GRANTS
Home-Start Camden and Islington received the Foundation's support towards meals, workshops, and practical assistance, helping families overcome significant challenges.

Our grants to Shining Stars and Success Club funded food distribution and cooking programmes, enabling children, young adults, and families to develop essential life skills and access nutritious meals.

Testimonials

"This programme is more than just a meal - it's a foundation for healthier, happier, and more capable young people who are breaking through barriers and reaching their potential. The grant's impact is not only visible today but will resonate for years to come, building a thriving, empowered community where children and families can envision and create a brighter future."
The Felix Project Partner, UK

"Many families are struggling to pay energy bills, and some have even experienced homelessness this year. Parents rely heavily on the children getting a meal at school, and the market stalls that The Felix Project run [supported by The Caring Family Foundation] are a lifesaver."
Teacher, Dormer Wells Primary School

As part of our commitment to addressing hunger in Brazil, the Foundation is actively supporting vulnerable communities, focusing on alleviating food insecurity and empowering those in need.

Our funding to partners **Vila Nova Esperança** and **La Girassol** provided over 50,000 nutritious meals to children and families in 2024, supporting 200 children daily.

We are working to create sustainable solutions while also empowering women with valuable skills and training. By continuing to strengthen food security and community development, we aim to inspire lasting change and break the cycle of food insecurity for future generations.

VILA NOVA ESPERANÇA
The collaboration between the Foundation and the Vila Nova Esperança community has played a key role in both strengthening food security and empowering women. In 2024, the initiative served 120 daily meals, reaching a total of 25,400 lunchboxes and

supporting 80 children. 12 women were supported with an empowerment course to support their personal and professional growth, and activities such as maintaining the community garden give women in the community extra support.

LAR GIRASSOL
In 2024, the partnership between the Foundation and LAR Girassol enabled 26,802 meals to be served by November, benefitting 80 children each month within the community where food insecurity remains prevalent. Together, we're proud to have reduced malnutrition from 8% to 0% within one semester of our partnership.
As well as nutritious meals, our partnership provides education and activities for the children in the community to support their development, with 75% of students showing academic improvement. On Children's Day in October, we were able to host an unforgettable celebration for the children and their families.

Testimonials

"I want to express my gratitude for the meal boxes [funded by The Caring Family Foundation]. I'd like to say they have been a great help to me. I'm currently unemployed, with a young child at home and another 18-year-old child. These meal boxes have been incredibly helpful. I can only say thank you. I'm very happy to have had this opportunity for me and my children. Thank you so much!"
Antonia, Lia Esperança

Domestic Abuse

Achieved Goals during the calendar year 2024:
- 30,000 services provided in the UK
- 13,986 women and children supported across both countries

Domestic abuse remains a critical issue, with one in four women in the UK experiencing violence in their lifetime and the police receiving a domestic abuse-related call every 30 seconds.
Our grants support organisations in the UK to continue and expand their incredible work. In November 2024, the Foundation announced £250,000 in grants to nine vital domestic abuse organisations in the UK: **Advance, Apna Haq, Karma Nirvana, Latin American Women's Aid (LAWA), Panahghar, Refuge's National Domestic Abuse Helpline, Solace Women's Aid, Women of Grace** and **The Angelou Centre.**

By funding these organisations, particularly the By-and-For organisations, together we are able to provide a wide range of services for women, including refuge, housing, financial support, national helplines, counselling, workshops, specialist staff and support for survivors of honour-based abuse and female genital mutilation (FGM).

The Foundation funded a **Specialist Young Women** and **Girls' Worker** at **Apna Haq**, who will reach up to 90 survivors in various community settings, including schools and universities, throughout 2024 and 2025.
One young woman, now with a young baby, was able to report serious abuse and threats to life as a result of the guidance provided by this dedicated Worker. Thanks to the Worker's expert care, the perpetrator was arrested, and the young woman and her baby were provided with immediate protection.

In Brazil, eight women experience domestic abuse every minute, with a significant increase during the COVID-19 pandemic, when the Foundation was formed. Recognising the severity of this issue, the Foundation established a dedicated pillar to address it.

With our support, **Bem Querer Mulher** in Brazil assists women throughout the entire cycle of domestic abuse. Our funding provides services ranging from care centres, psychological support, legal advice, workshops, entrepreneurship, and technical qualifications, with 16 domestic abuse survivors proudly celebrating the completion of a six-month employability training programme this year.

Our funding also provides a dedicated domestic abuse worker at **Delegacia da Mulher**, a police station especially for women.
With our collective support, the women supported through the centre reported a 94% significant improvement in their wellbeing, with 81% successfully breaking the cycle of violence.

Testimonials

"After speaking with [the Specialist Young Women and Girls' Worker], I realized I needed to put myself and my unborn child first. Knowing I had support, I was able to tell her and go to the police."
Survivor, Apna Haq

"The entrepreneurship course [supported by The Caring Family Foundation] had a significant impact on my life, offering a new perspective on how to start and run a business effectively. At the end of the course, I felt more prepared and confident to take the first steps in entrepreneurship, knowing that I now have the tools and knowledge to turn ideas into reality."

Paula, Survivor, Bem Querer Mulher

"I arrived at Casa Bem Querer Mulher feeling scared, cornered, and without any prospects for my life. I was immediately welcomed by someone who took me by the hand and showed me, through the job they offered, that I was not alone, that there were people who could help me. Today, I am a receptionist at BQM. I have become the person who will do the same for women going through the same situation that I went through. It is a great source of pride to be here, strengthened, making a difference. I got a job and a new life."

Lívia, Survivor, Bem Querer Mulher

"I was a victim of domestic violence, with a small child, arriving in a new city without any support. Then, I found Casa Bem Querer Mulher.I was welcomed, I learned a lot and I was able to open my own sewing studio. Who said I wasn't capable?!"

Marluce, Survivor, Bem Querer Mulher

"I sought out Casa Bem Querer Mulher on the recommendation of a friend who had been treated there. I arrived feeling bad, without hope, and I found myself. But life is not easy and I had relapses. Unable to keep myself together, I went back to my abuser and everything started again. When I thought there was no way to get back on my feet, they came to me and wanted to know more about me. Embarrassed, I told them. I received all the support and today I am here, firm, strong, thanks to the care I received. When we think we can't do it anymore, work like this saves a life. Like it saved mine."

Adriana, Survivor, Bem Querer Mulher

Reforestation

Achieved Goals during the calendar year 2024:

- 345,900 trees and seedlings planted
- 240,000 seedlings prepared for planting
- 483 people trained in seedling production
- 649 indigenous, riverside and settler families supported with sustainable agriculture training and farming practices

The ongoing deforestation of the Amazon rainforest, releasing CO2 into Earth's atmosphere and driving global warming, is a challenge that affects us all. Our work in reforestation remains a founding mission of the Foundation, proudly reaching a milestone of over 2.3 million trees and seedlings planted in the Amazon rainforest to date.

In partnership with **SOS Amazônia**, we continued our important work on reforestation in 2024, whilst also funding a new restoration project with **Ecoporé**. This project trains Indigenous communities in agroforestry, female leadership, tree planting, and infrastructure for water, promoting both restoration and sustainable livelihoods.

Additionally, we took our first steps into healthcare, responding to urgent needs identified by the Ministry of Health, forming an important partnership with **Associação Médicos da Floresta, 'Doctors of the Forest'**, inspiring medical volunteers who provide crucial healthcare to isolated Indigenous communities, ensuring their protection and ability to safeguard their land.

SOS AMAZONIA

Our ongoing partnership with **SOS Amazônia** focuses our attention on reforestation, promoting environmental conservation in the state of Acre.

Together, we support the full scope of reforestation, proudly planting 51,700 trees in 2024 but also seeking further ways to restore the land and secure sustainable futures for Indigenous communities.

Our support for **SOS Amazônia's** 'Make the Forest Bloom' project does just this, not only teaching reforestation and restoration techniques for small properties in the Amazon, but in turn creating livelihoods for Indigenous people.

This year, our funding helped to provide training for 400 Indigenous individuals, support the preparation of 255 vegetable growing areas, and facilitate 1,509 agroforestry technical assistance visits. Additionally, two springs were restored to improve water quality, and 294,200 seedlings were produced for distribution and planting. By April 2026, our partnership will grow to see 320 hectares of the Brazilian Amazon restored.

Testimonials

"We are happy to work with partners such as SOS Amazonia and its supporter, The Caring Family Foundation, because this gives my family greater motivation to live in the forest.
The Make the Forest Bloom project has contributed directly to our diet and improved our income, so we want to continue taking care of what we have already planted and plant more."
Maria Antônia Souza de Freitas, Extractivist, farmer and fisherwoman at Tapiri Riverside

"For SOS Amazonia, women in the community have a very special role. We are recognised for our skills in caring for the land and the seedlings, and because of this, we are able to be part of the entire reforestation process. We feel important, and this influences the way we see ourselves and how we are seen within the community."
Maria, the Puyanawas Indigenous community

ECOPORE
The Foundation proudly partners with Ecoporé, an organisation located in Rondônia, the state considered to be the most devastated in the Amazon. Together, we support reforestation, restoration, seed collection, and practices that guarantee the sustainability of the people living in this region. Through our partnership, this year we have contributed to the preparation of 240,000 seedlings and the purchase of 2.4 tonnes of seeds for planting.

In the Pacaás Novos Indigenous Land, we made progress in reforestation, preparing and planting 60 hectares of deforested land. An additional 200 hectares was also mapped ready for planting in 2025. Furthermore, we facilitated the training of 305 seed collectors, enabling incomes to be generated by Indigenous families, and funded 30 Indigenous communicators to help broaden outreach within local territories.

With this work together, we transformed the lives of at least 250 families across five territories in one of the most severely affected areas of the country.

Testimonials

"An Indigenous woman who lives in the Sete de Setembro Indigenous Land told us that she was very pleased and grateful for the opportunity to participate in the seed course, which not only allowed her to learn more but also to increase her family's income. She had suffered an accident that left her with lasting effects, and as a result, she had difficulty working in the fields. Today, by selling seeds, she told us that she has been able to earn extra money and has been buying personal items for her home and food for her family."
Ecoporé Partner, Brazil

ASSOCIAÇÃO MÉDICOS DA FLORESTA
Associação Médicos Da Floresta 'Doctors of the Forest' (AMDAF) is a group of medical volunteers providing vital healthcare to vulnerable Indigenous communities in the Amazon. We believe that by protecting these communities, we help preserve their role as guardians of their land.

With our support, AMDAF offers services ranging from paediatric care to women's health, dental exams, ophthalmology and general healthcare, taking their skills into the heart of the Amazon rainforest.

In 2024, we embraced the 'One Health' concept, alongside AMDAF, integrating health and environmental care. Expeditions to the Indigenous Yanomami people of Demini and the Ecoporé project resulted in 80 healthcare consultations for children, also sharing of knowledge on traditional medicine.

In 2025, our partnership will expand with the introduction of a state-of-the-art Medical Bus equipped with ECG and dental x-ray machinery, ultrasound, ophthalmology equipment and a fully equipped lab.

Testimonials

"AMDAF have been working with isolated people who have never had contact with civilization. And Brazil, incredibly, is a place that has the largest number of isolated people on the planet. We are there, with The Caring Family Foundation, making an amazing difference. If we take care of them, we are taking care of all of us."
Celso Takashi Founder, Associação Médicos Da Floresta (AMDAF)

2024 TIMELINE

In **January**, the Founder visited Vila Nova Esperança, a community hub and kitchen in Brazil, to witness the powerful impact of the project's work supporting families facing food insecurity and malnutrition. With the Foundation's support, a vital programme was launched providing 25,400 lunchboxes to families who otherwise would go without.

February saw the Foundation reaching the milestone of two million trees planted in the Amazon. This vital reforestation initiative will grow each year, as we actively seek new affected areas to amplify our impact. Crucially, this planting not only serves the Amazon rainforest, but the beautiful Indigenous communities protecting this land.

In **March**, we celebrated International Women's Day at Annabel's with a panel of trailblazing women, including June Sarpong OBE, Jo Ellison, Sultana Tafadar KC and Zawe Ashton around the theme 'Inspire Inclusion' and shining a spotlight on our work supporting domestic abuse survivors in partnership with Bem Querer Mulher.

In **April**, Richard and Patricia Caring were honoured with the prestigious Variety Club Silver Heart Award for their outstanding contribution to philanthropy. Earth day highlights the need to visit the Amazon ourselves, enduring the aftermath of extreme flooding.

May saw the Foundation to embark on an expedition to the Amazon, working with the Indigenous Nukini community to construct two artesian wells, a water distribution system and solar energy panels in the state of Acre. In addition, we trained the community on sustainable agriculture, empowering the community with skills to secure their futures and creating incomes.

In **June,** the team visited the isolated Indigenous Yanomami community in the Amazon fainforest and met with Davi Kopenawa, one of the world's most influential Indigenous leaders. Vital needs assessments are taken first hand.

July was marked by the graduation takes place of 16 domestic abuse survivors completing a six-month employability training programme with Bem Querer Mulher in Brazil.

August focused on delivery of Emergency food baskets, clean water and other essential supplies to the Indigenous Nukini community in the Amazon, which had been severely impacted by drought.

September's The Annabel's for the Amazon Gala raised £2.2 million, raising awareness and vital funds for the three pillars of the Foundation, including combatting deforestation in the Amazon.

In October, we marked the International Day of the Girl, supporting the first annual Girls Human Rights Hub Awards founded by Sultana Tafadar KC. The awards recognised individuals and organisations who have made significant contributions to advancing girls' human rights.

November marked the launch of the 2024 'Food from the Heart' campaign with The Felix Project in London, immediately delivering 300,000 hot meals before the end of the year. We proudly announced £250,000 in new grants to nine domestic abuse organisations in the UK.

Finally, **By December,** we reached 571,000 meals delivered to children and families in the UK. We take our Festive Wonderland fundraising event at The Dorchester, to the children of Surrey Square Primary School alongside Bill's volunteers who provided hot nutritious meals.

Financial review

The statement of financial activities as set out on page 15 shows a net surplus for the ended 31 December 2024 of £203,186 (2023: £2,366,374). This has resulted in net assets of £2,992,863 (2023: £2,789,676) held as at 31 December 2024.

Structure, Governance, and Management

The Trustees continue to ensure the highest level of governance and control is present in The Caring Family Foundation. They meet regularly to set the policy and overall direction of The Foundation, to review its plans, risk management, and safeguarding, and to discuss the management of the Foundation's strategic and operational delivery.

There was no change in the trustees during 2024, post year end U O'Reilly resigned as a trustee and M Miranda was appointed in March 2025. These Trustees serve to uphold the organisation's mission and values by selecting individuals with diverse expertise and a commitment to furthering the charity's objectives. It ensures effective governance, stewardship of resources, and accountability to stakeholders, fostering trust and confidence in the charity's operations.

During this reporting period, the Foundation continued to work with Bates Wells (UK-based) to continue to review its governance structures and risk management practices. In 2025, this included the addition of a Delegation of Authority policy to accompany existing policies on Grant Making Policy, Safeguarding Policy, Fundraising Policy (with a complaints procedure), Risk Register, Privacy Policy, Conflicts of Interest Policy, TCFF Code of Conduct, TCFF Anti-Corruption Policy, TCFF Anti-Corruption and Integrity Clause (for contracts domestically and internationally), TCFF Gifts, Presents, and Entertainment Policy, TCFF Donation and Sponsorship Policy, Due Diligence Policy, Public Officials Relationship Policy, Wrongdoings Investigation Policy, and Internal Charity Financial Controls Policy and Procedures.

The Foundation has previously established key policies and procedures in both the UK and Brazil, fostering compliance with local legislation and charity governance standards, including a comprehensive framework agreement to ensure legal alignment between its entities.

Plans for the Future

UK

After a successful 2024, which saw over half a million nutritious meals distributed, The Caring Family Foundation is expanding its partnership with The Felix Project to combat hunger and food waste in London. Through this collaboration, TCFF will support The Felix Project's mission to rescue surplus food and redistribute it to charities, schools, and community groups. As well as providing nutritious meals to those in need and addressing food insecurity.

The Caring Family Foundation will also maintain the partnership with Surrey Square Primary School through its "Food from the Heart" campaign. This initiative aims to tackle child hunger and food insecurity, particularly during the Christmas holidays. This partnership is crucial as many students at Surrey Square Primary face significant economic challenges, with a large percentage living in temporary accommodation. By providing nutritious meals and creating joyful experiences, the Foundation helps to alleviate some of the hardships these children face.

Holiday hunger is an area under the child poverty pillar that The Caring Family Foundation is hoping to target this year, with many children impacted outside of term time. We are looking to partner with charitable organisations to focus on the provision of nutritious meals during school holidays, reducing food insecurity during these periods, and providing practical and emotional support to families.

At the end of 2024, within the domestic abuse pillar, the Caring Family Foundation committed to a year-long partnership with the Women's Aid Federation and other prominent organisations in the sector. The Women's Aid Federation is dedicated to ending domestic abuse against women and children. Through their extensive network, they provide emergency accommodation, support groups, advocacy, and various other essential services to those affected by domestic violence. Our collaboration aims to bolster these efforts, ensuring that more individuals receive the help they need.

The Foundation will also continue its support of the Angelou Centre, which is run by and for women from Black and minoritised communities in the northeast of England. The Angelou Centre provides a holistic service encompassing counselling, therapy, and skills courses alongside refuge housing.

In line with the Foundation's objectives, we are also looking to partner with educational charities to target the prevention of domestic abuse, as well as those that provide ongoing, sustainable change to survivors.

Brazil

We have expanded the focus from reforestation to land restoration, involving local communities in the process, creating sustainable and long-lasting processes, and ensuring that the One Health concept is implemented through various actions.

The partnership with SOS Amazônia continues, where 900,000 trees will be planted, in addition to a system that aims to guarantee the livelihood of more than 500 families in the process.

The support for Ecoporé continues, going further and further: training at least 50 more seed collectors, who will be responsible for the “muvuca”, a system that mixes seeds from native trees and enables the restoration of true forests, with lower costs and greater impact. In addition, indigenous entrepreneurship projects are also supported, giving residents of these communities many reasons to stay in the forest, thus ensuring the protection of hundreds of intact hectares.

As for the partnership with Médicos da Floresta, this is consolidated and 12 new expeditions are planned, taking our Mobile Health Unit to the Indigenous communities with the greatest needs and returning to the locations visited in 2025, for control and monitoring of results.

A new partner joins the planning: Água Camelo, providing nanotechnology backpacks that filter contaminated water immediately, providing drinking water to the people most affected by the lack of clean water to drink. Low cost, high impact, saving lives.

In the pillar related to childhood hunger, we consolidated a project that began in 2025: transforming the needy community of Morro do Socó into a model community. Located in São Paulo, it has a high degree of vulnerability and brings to TCFF the possibility of carrying out major transformation. By joining forces with local leaders, we began a process of identifying needs ranging from basic sanitation to providing food baskets and restructuring the community daycare center. This is an action that has only just begun and has everything it needs to become a major case study. In addition, we continued to support the Lia Esperança project and introduced a new partner, GoodTruck, which collects food that would otherwise be wasted and redistributes it to communities supported by TCFF.

And in the area of Domestic Abuse, we established three new partnerships: “Fala Mulher”, which offers psychological, legal, and social assistance support to women victims of domestic violence. We also included the Francisco Morato Association, focused on employability and reintegration into society, as well as the Simone Silva Institute, focused on shelter and social assistance.

Finally, we officially introduced the International Day of the Girl into the Brazilian calendar, intending to work to prevent and protect girls, preventing them from becoming victims in the future, through actions focused on education and health.

Management personnel

The Board of Trustees serves as the primary driving force behind TCFF's governance, guiding its mission and risk management practices. Committed to their roles, trustees offer their time voluntarily and without compensation. Looking ahead, the Board will expand its capacity with the appointment of independent trustees, further strengthening its leadership and strategic direction.

In Brazil, the foundation has undergone a strategic team restructuring, eliminating the strategic and operational lead roles, as well as the junior communications officer, while retaining the finance and junior project officer positions. This restructuring includes appointing an experienced Chief Operating Officer, Senior and Junior Project Officers, and a Lead for Monitoring and Evaluation. These changes align with the Foundation's vision for enhanced risk management, financial acumen, and maximizing value-for-money impact in its next phase of growth.

Similar transformational changes will occur in the UK, focusing on strengthening the team to align with the foundation's vision for sustainable impact. This will involve enhancing capacity and acquiring the necessary skill sets to pivot from crisis management towards fostering transformative change in line with the foundation's strategic objectives.

Furthermore, TCFF will evaluate whether new trustees are needed and establish a clear process for their selection. To do this, we will ensure a comprehensive understanding of the roles and the specific skills, experiences, and qualities required for trustees. We will develop a statement of responsibilities or job description to provide prospective trustees with a clear overview of their roles and responsibilities.

Additionally, TCFF may conduct a skills audit among our current board of trustees to identify any existing gaps in expertise. We will also review the term of office for trustees and ensure that we follow our governing document's formal appointment or election process.

It's worth noting that we are aware of the rules regarding trustee eligibility and automatic disqualification, and we will adhere to a structured and formal recruitment process, similarly to staff recruitment. Ultimately, the selection of new trustees will involve both a formal process and an informal one, with the final decision made by the existing board of trustees. The trustees work together to ensure the best decisions are made for TCFF, all decisions are informed and we ensure trustees act within their powers, act honestly and with good intentions and only in the TCFF’s interests, always sufficiently informed and having sought advice, take account of all relevant factors and ignore irrelevant factors, manage conflicts of interest and make decisions that are within a range of decisions that a reasonable body of trustees can make. These principles are especially utilised when decisions are complex, involve significant funds or are high impact. Day to day management of TCFF is delegated to the Director, with important matters being reported to the board of trustees. The board remains legally responsible for all activities of the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the Year and up to the date of signature of the financial statements were:

R Caring	
P Caring	
T Maddock	
U O'Reilly	(Resigned 10 March 2025)
C Robinson	
M Miranda	(Appointed 31 March 2025)

The trustee directors have instituted an on-going programme of training on their roles and responsibilities under charity law.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Approved by the Trustees on 30 Oct 2025 and signed on behalf of the board by:

Richard Caring
.....

R Caring

Trustee

Dated: 30 Oct 2025

THE CARING FAMILY FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees, who are also the directors of The Caring Family Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

A combination of Company Law and Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the group and parent charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that Year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the group and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE CARING FAMILY FOUNDATION

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE CARING FAMILY FOUNDATION

Opinion

We have audited the financial statements of The Caring Family Foundation for the Year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the charitable company's affairs as at 31 December 2024 and of the incoming resources and application of resources, including its income and expenditure, for the Year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charity and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or for the group to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

As part of our planning process:

- We enquired of management the systems and controls the group has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the group. We determined that the following were most relevant: the Charity SORP, FRS 102, Charities Act 2011, and Companies Act 2006.
- We considered the incentives and opportunities that exist, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charitable company, together with the discussions held with management at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their accounting estimates.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key income lines, in particular cut-off for evidence of management bias.
- Testing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Obtaining third-party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as the charity board minutes for discussions of irregularities including fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE CARING FAMILY FOUNDATION

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Diccon Thornely

Diccon Thornely (Senior Statutory Auditor)
for and on behalf of HW Fisher Audit

Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom

30 Oct 2025
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THE CARING FAMILY FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year

	Notes	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Total 2023 as restated
		£	£	£	£
Income from:					
Donations and legacies	**3**	3,495,802	92,859	3,588,661	4,691,060
Investments	**4**	11,731	-	11,731	6,140
Total income		3,507,533	92,859	3,600,392	4,697,200
Expenditure on:					
Raising funds	**5**	295,279	-	295,279	185,762
Charitable activities	**6**	293,458	2,808,852	3,102,310	2,145,064
Total resources expended		588,737	2,808,852	3,397,589	2,330,826
Net incoming/(outgoing) resources before transfers		2,918,796	(2,715,993)	202,803	2,366,374
Gross transfers between funds		(1,533,224)	1,533,224	-	-
Net income/(expenditure) for the year/ Net incoming/(outgoing) resources		1,385,572	(1,182,769)	202,803	2,366,374
Other recognised gains and losses					
Other gains or losses	**11**	383	-	383	-
Net movement in funds		1,385,955	(1,182,769)	203,186	2,366,374
Fund balances at 1 January 2024					
As originally reported		*1,525,767*	*1,343,659*	*2,869,426*	*423,302*
Prior year adjustment	**19**	-	*(79,750)*	*(79,750)*	-
As restated		1,525,767	1,263,909	2,789,676	423,302
Fund balances at 31 December 2024		2,911,723	81,140	2,992,863	2,789,676

All income and expenditure derive from continuing activities.

Current figures are for the 12 month period to 31 December 2024. Comparative figures are for the 9 months to 31 December 2023.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE CARING FAMILY FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:				
Donations and legacies	**3**	2,056,564	2,634,496	4,691,060
Investments	**4**	6,140	-	6,140
Total income		2,062,704	2,634,496	4,697,200
Expenditure on:				
Raising funds	**5**	185,762	-	185,762
Charitable activities	**6**	1,290,801	862,779	2,145,064
Total resources expended		1,476,563	862,779	2,330,826
Net incoming/(outgoing) resources before transfers		586,141	1,771,717	2,366,374
Gross transfers between funds		516,324	(516,324)	-
Net income/(expenditure) for the year/ Net incoming/(outgoing) resources		1,102,465	1,263,909	2,366,374
Other recognised gains and losses				
Net movement in funds		1,102,465	1,263,909	2,366,374
Fund balances at 1 April 2023		423,302	-	423,302
Fund balances at 31 December 2023		1,525,767	1,263,909	2,789,676

All income and expenditure derive from continuing activities.

Current figures are for the 12 month period to 31 December 2024. Comparative figures are for the 9 months to 31 December 2023.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE CARING FAMILY FOUNDATION

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023 as restated	
		£	£	£	£
Fixed assets					
Tangible assets	**12**		1,076		788
Current assets					
Debtors	**13**	298,525		145,688	
Cash at bank and in hand		3,013,097		3,193,039	
		3,311,622		3,338,727	
Creditors: amounts falling due within one year	**14**	(319,835)		(549,839)	
Net current assets			2,991,787		2,788,888
Total assets less current liabilities			2,992,863		2,789,676
Income funds					
Restricted funds	**15**		81,140		1,263,909
Unrestricted funds			2,911,723		1,525,767
			2,992,863		2,789,676

The financial statements were approved by the Trustees on 30 Oct 2025

Richard Caring
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R Caring
Trustee

Company Registration No. 05333148

THE CARING FAMILY FOUNDATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024		2023 as restated	
		£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**18**		(190,888)		2,161,939
Investing activities					
Purchase of tangible fixed assets		(785)		(834)	
Investment income received		11,731		6,140	
Net cash generated from investing activities			10,946		5,306
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(179,942)		2,167,245
Cash and cash equivalents at beginning of Year			3,193,039		1,025,794
Cash and cash equivalents at end of Year			3,013,097		3,193,039

1 Accounting policies

Charity information

The Caring Family Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is 1st Floor, Suite 6 Berkeley Square House, Berkeley Square, London, W1J 6BD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities Act 2011, 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised on an accruals basis. All costs that can be directly attributed to charitable activities are allocated to the relevant activity. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs of charitable activities include grants made, governance costs and support costs.

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

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one year or multi-year grant. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled conditions attaching to that grant are outside of the control of the charity. Where no conditions exist, the full grant payable is recognised in the year the grant offer has been communicated.

Provisions for grants are made when the intention to make the grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Computers	3 years, on a straight line basis

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents are cash balances held with banks. .

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not believe that any critical accounting estimates or judgements have been made.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	year ended 31 December 2024	**year ended 31 December 2024**	**year ended 31 December 2024**	period ended 31 December 2023	period ended 31 December 2023	period ended 31 December 2023
	£	**£**	**£**	£	£	£
Donations and gifts	3,495,802	92,859	3,588,661	2,056,564	2,634,496	4,691,060

4 Investments

	Unrestricted funds	Unrestricted funds
	year ended 31 December 2024	period ended 31 December 2023
	£	£
Interest receivable	11,731	6,140

5 Raising funds

	Unrestricted funds	Unrestricted funds
	year ended 31 December 2024	period ended 31 December 2023
	£	£
Fundraising and publicity		
Other fundraising costs	295,279	185,762
	295,279	185,762

6 Charitable activities

	year ended 31 December 2024	period ended 31 December 2023
	£	£
Child poverty	313,796	207,781
Domestic abuse	226,501	70,075
Restoration and Reforestation	77,505	456,099
	617,802	733,955
Grant funding of activities (see note 7)	2,191,050	1,125,593
Share of support costs (see note 8)	262,298	263,749
Share of governance costs (see note 8)	31,160	21,767
	3,102,310	2,145,064
Analysis by fund		
Unrestricted funds	293,458	1,290,801
Restricted funds	2,808,852	854,263
	3,102,310	2,145,064

7 Grants payable

	year ended 31 December 2024	period ended 31 December 2023 as restated
	£	£
Grants to institutions:	-	
Claudia Jones Organisation	-	9,900
Weizmann Women in Science	-	10,000
Refuge - National Domestic Abuse Helpline	50,000	25,000
The Childhood Trust	-	90,000
2000 Community Action Centre	-	3,185
Action for Refugees	-	3,120
Bold Vision	-	6,400
Carney Community	-	1,050
Crohns and Colitis Relief	-	3,200
Hot Line Meals	-	11,250
KAA Intrepidus Trust	-	5,636
Katherine Low Settlement	-	3,000
Lev Echod Cancer Care	-	7,938
Loughborough Community Centre	-	1,875
Mishon Project	-	37,500
Reaching Higher	-	2,000
Refreshing Minds	-	6,400

7	**Grants payable**		**(Continued)**
	Salmon Youth Centre	-	4,160
	Solidarity Sports	-	2,472
	The Cheer Up Squad	-	10,000
	Tool 4 Teens	-	3,038
	Tower Hamlets Hub	-	10,045
	Turning Corners	-	4,055
	Venture Community Association	-	15,300
	World of Hope	-	5,800
	Thomas's Foundation	-	100,000
	People's Palace Projects	-	10,000
	Lia Esperanca Institute	30,630	15,286
	Instituto Capim Santo	-	137,531
	Solano Trindale Agency Association	-	169,590
	Instituto Para o Desenvolvimento Sustentavel Indes	-	50,056
	Saudavel (BQM)	239,626	81,057
	SOS Amazonia	205,534	200,000
	Women's Aid Federation of England	18,000	-
	Karma Nirvana	30,000	-
	Panahghar	30,000	-
	The Angelou Centre	30,000	-
	Apna Haq	25,000	-
	Girls Human Rights Hub	10,000	-
	Latin American Women's Aid	30,000	-
	Women of Grace UK CIC	30,000	-
	Solace Women's Aid	35,000	-
	Advance	25,000	-
	Domestic Abuse - Kennel Club UK	50,000	-
	Home Start Charity	25,000	-
	Surrey Square Primary School	25,740	-
	Shining Stars	25,000	-
	The Felix Project	333,333	-
	Success Club	18,759	-
	Kaka Kids Modas	9,211	-
	Associação Good Truck Brasil	7,785	-
	Fundo Organico Solidario	7,474	-
	Ecopore	250,684	-
	Medicos da Floresta	283,212	-
	Nukini	31,142	-
	Instituto Welight Socioambiental	28,152	-
	Associacao The Caring Family Foundation Brasil	306,768	79,749
		2,191,050	1,125,593

The Caring Family Foundation paid £1.6m to Associacao The Caring Family Foundation Brasil (a Brazilian association which was set up to further the charitable objectives of the organisation in Brazil) in 2023. There is a Service Level Agreement with the association which pays the grants on behalf of the UK Foundation. Management believe that it is more transparent for the readers of the accounts to show the grant breakdown in total, although some are officially between Associacao The Caring Family Foundation Brasil and the grantee.

8 Support costs

	Support costs	**Governance costs**	**year ended 31 December 2024**	Support costs	Governance costs	period ended 31 December 2023
	£	**£**	**£**	£	£	£
Staff costs	122,897	-	122,897	114,048	-	114,048
Depreciation	497	-	497	46	-	46
Legal and professional	138,904	-	138,904	149,655	-	149,655
Audit fees	-	31,160	31,160	-	21,767	21,767
	262,298	31,160	293,458	263,749	21,767	285,516
Analysed between						
Charitable activities	262,298	31,160	293,458	263,749	21,767	285,516

Amounts within governance costs paid to auditors for statutory audit services totalled £32,639 (p/e 31 December 2023: £21,767) is made up of £21,000 (p/e 31 December 2023: £17,300) accrued costs relating to the current period audit and additional payments made in the period against p/e 31 December 2023 audit of £11,639 (p/e 31 December 2023: £4,467) due to an under accrual made in the previous year. Other costs included have been paid to other auditors for non statutory services.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the Year.

10 Employees

The average monthly number of employees during the Year was:

	year ended 31 December 2024 Number	period ended 31 December 2023 Number
	4	5

Employment costs	2024 £	2023 £
Wages and salaries	109,253	94,275
Social security costs	12,619	17,362
Other pension costs	1,025	2,411
	122,897	114,048

11 Other gains or losses

	Unrestricted funds	Total
	2024 £	2023 £
Foreign exchange gains	383	-

12 Tangible fixed assets

	Computers £
Cost	
At 1 January 2024	834
Additions	785
At 31 December 2024	1,619
Depreciation and impairment	
At 1 January 2024	46
Depreciation charged in the Year	497
At 31 December 2024	543
Carrying amount	
At 31 December 2024	1,076
At 31 December 2023	788

13 Debtors

	2024	2023
Amounts falling due within one year:	**£**	**£**
Trade debtors	292,241	132,750
Prepayments and accrued income	6,284	12,938
	298,525	145,688

14 Creditors: amounts falling due within one year

	2024	2023
	£	**£**
Trade creditors	57,251	145,081
Other creditors	8,791	16,823
Accruals and deferred income	253,793	387,935
	319,835	549,839

15 Restricted funds

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

	Movement in funds				Movement in funds			
	Incoming resources	Resources expended	Transfers	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£	£	£	£
Restorations and Reforestation	2,526,060	(740,423)	(516,324)	1,269,313	228	(1,188,401)	-	81,140
Child Poverty	8,155	(8,155)	-	-	55,512	(797,031)	741,519	-
Thomas's Foundation	100,000	(100,000)	-	-	-	-	-	-
Domestic Abuse	281	(281)	-	-	37,119	(828,824)	791,705	-
	2,634,496	(857,365)	(516,324)	1,269,313	92,859	(2,814,256)	1,533,224	81,140

Child Poverty: To fund a campaign focusing on feeding children affected by food poverty and supporting their physical and mental health.

Restorations and Reforestation: A fund to support the efforts of reforesting degraded areas in Brazil to strengthen the local flora and help traditional communities to maintain their sources of income.

Thomas's Foundation: A fund to support programmes in providing educational opportunities for children in the local communities of the Thomas's London Day School located in Battersea, Clapham, Fulham and Kensington as well as overseas in remote hill villages of rural Nepal.

Domestic Abuse: A fund dedicated to domestic abuse awareness and support. Funding has helped to support specialised domestic domestic support centres to work with at-risk young girls as well as increase awareness to reduce barriers in accessing support.

16 Analysis of net assets between funds

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2024	**2024**	**2024**	2023	2023	2023
	£	**£**	**£**	£	£	£
Fund balances at 31 December 2024 are represented by:						
Tangible assets	1,076	-	1,076	788	-	788
Current assets/(liabilities)	2,910,647	81,140	2,991,787	1,445,229	1,343,659	2,788,888
	2,911,723	81,140	2,992,863	1,446,017	1,343,659	2,789,676

17 Related party transactions

During the year, transactions made with related businesses of founder Mr R Caring totalled £233,339 (p/e 31 December 2023: £118,845)

At the year, end amounts owing to related businesses of founder Mr R Caring totalled £nil (p/e 31 December 2023: £115,015).

The Caring Family Foundation received donations totalling £1.5m (p/e 31 December 2023: £345,349) from Mr R Caring. Included within debtors at the year end, amounts totalling £200k were owing from Mr R Caring.

During the year amounts totalling £1.6m were paid by way of grants to a Brazilian Association where Mrs P Caring is a member.

18 Cash generated from operations	**2024**	**2023**
	£	**£**
Surplus for the Year	202,803	2,366,374
Adjustments for:		
Investment income recognised in statement of financial activities	(11,731)	(6,140)
Foreign exchange differences	383	-
Depreciation and impairment of tangible fixed assets	496	46
Movements in working capital:		
(Increase) in debtors	(152,835)	(88,414)
(Decrease) in creditors	(230,004)	(109,927)
Cash (absorbed by)/generated from operations	(190,888)	2,161,939

19 **Analysis of changes in net funds**

The charity had no debt during the period.

20 Prior period adjustment

Changes to the balance sheet

	At 31 December 2023		
	As previously reported	Adjustment	As restated
	£	£	£
Current assets			
Bank and cash	3,275,891	(82,852)	3,193,039
Creditors due within one year			
Other creditors	(552,941)	3,102	(549,839)
Net assets	2,869,426	(79,750)	2,789,676
Capital funds			
Income funds			
Restricted funds	1,343,659	(79,750)	1,263,909
Unrestricted funds	1,525,767	-	1,525,767
Total equity	2,869,426	(79,750)	2,789,676

Changes to the profit and loss account

	Period ended 31 December 2023		
	As previously reported	Adjustment	As restated
	£	£	£
Charitable activities	2,065,314	79,750	2,145,064
Net movement in funds	2,446,124	(79,750)	2,366,374

Amounts shown as prior year adjustments relate to the correction of expenditure items which were incorrectly treated as cash and held on the balance sheet

The Caring Family Foundation

England & Wales - Charity number 1108870

Accounts

Charity Registration No. 1108870

Company Registration No. 05333148 (England and Wales)

THE CARING FAMILY FOUNDATION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE 9 MONTH PERIOD ENDED 31 DECEMBER 2023

THE CARING FAMILY FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Caring	
	P Caring	
	T Maddock	(Appointed 3 October 2023)
	U O'Reilly	(Appointed 3 October 2023)
	C Robinson	(Appointed 3 October 2023)
Secretary	A Bennett-Baggs	
Charity number	1108870	
Company number	05333148	
Registered office	26-28 Conway Street London W1T 6BQ	
Auditor	HW Fisher LLP Acre House 11-15 William Road London NW1 3ER United Kingdom	
Bankers	HSBC Private Bank (UK) Limited 78 St James Street London SW1A 1JB	
Solicitors	Trowers & Hamlins LLP 3 Bunhill Row London EC1Y 8YZ	

THE CARING FAMILY FOUNDATION

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THE CARING FAMILY FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE 9 MONTH PERIOD ENDED 31 DECEMBER 2023

The trustees present their report and financial statements for the 9 month period ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011, 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)".

Objectives and activities

The Foundation's vision is a world free from hunger, harm, and hurt where women and children can thrive. Our mission is to work towards that world via practical support to ensure every child has access to a nutritious meal, every woman is free to make her own choices without violence and rainforest communities can flourish alongside nature as we help to reverse deforestation.

Transitioning to a sustainable approach, the Foundation directs its efforts toward economic empowerment, aiming to provide tangible employment and income opportunities. This strategic shift targets breaking the cycles of poverty, violence, and deforestation, fostering long-term resilience and prosperity for women, children, and communities.

Aligned with its vision and delivery of its strategic objectives, the Foundation has chosen to streamline the programmatic delivery, focusing on key partnerships with organizations and communities. This strategic decision aims to ensure sustainable and impactful outcomes, maximizing resources and deepening engagement to address critical social and environmental challenges effectively.

The Foundation is actively fostering and empowering partnerships with NGOs, communities, community leaders, and individuals across its three pillars of work. Through collaborative efforts, it seeks to amplify impact and drive sustainable change in areas related to economic empowerment, social development, and environmental conservation.

Achievement and Performance, and Principal Activity

Throughout 2023, the Foundation continued to accumulate valuable insights into the challenges confronting the communities it serves. By actively listening to their assessments and needs, co-production has become the cornerstone of its approach. Guided by these principles, the Foundation's principal activity has evolved and will continue to adapt, ensuring the most effective support delivery to vulnerable communities.

During this time, the Foundation arranged a visit from the founder, offering a unique chance for direct engagement and firsthand insight into the organization's operations, impact, and future plans. This visit marketed a significant opportunity to strengthen the connections, align goals, and enhance strategic collaboration between the founder, the Foundation's team, stakeholders, and beneficiaries.

Throughout the year, the Foundation has demonstrated unwavering commitment to its mission, achieving significant milestones and making tangible impacts across various initiatives.

Over the period from 2020 to the end of 2023

- **Child poverty** - Meals produced & delivered **2,384,270**
- **Domestic abuse** - Services provided to women and children **23,279**
- **Reforestation** - Trees planted In the Brazilian Rainforest **2,006,180**
- **Reforestation** - Seedlings produced for the Brazilian Rainforest **1,129,000**

Child Poverty

Achieved Goals in 2023 (calendar year):

- 366,268 meals delivered to vulnerable communities, in the UK and Brazil
- 1,253 children benefitted from meal delivery in Brazil
- Construction of Community space and kitchen at Instituto Cuca, in Brazil

In the UK, according to the End Child Poverty Coalition, approximately 4.3 million children were living in relative poverty after housing costs in 2022/2023, representing 30% of all children. This marks an increase from the previous year, 27%.

In Brazil, recent data from the Brazilian Institute of Geography and Statistics (IBGE), indicates that around 32 million children and adolescents are living in poverty, which accounts for 63% of all children and adolescents in the country and nearly 40% of the population under 14 years old.

As children and young people in low-income households continue to face challenges in affording essential items such as food, clothing, and shelter, The Caring Family Foundation has taken a proactive approach to assist those in need. By launching the 'Caring at Christmas' grant, the foundation successfully partnered with over 20 charities across more than 10 boroughs in London: Action For Refugees Lewisham, Bold Vision, Carney's Community, Crohn's And Colitis Relief, Hot Line Meals Service, KAA Intrepidus Trust, Katherine Low Settlement, Lev Echod Cancer Care, Loughborough Community Centre, Mishon Project, Reaching Higher, Refreshing Minds, Solidarity Sports, The Cheer Up Squad, The Childhood Trust, The Salmon Youth Centre In Bermondsey, Tools 4 Teens, Tower Hamlets Hub, Turning Corners, Venture Community Association And World Of Hope.

The grants covered the cost of food provision for service users, delivering 81,112 meals throughout November and December. The selected charities cater to a diverse range of backgrounds, including refugees, asylum seekers, unaccompanied minors, Black, Asian and Minority Ethnic (BAME) children, young carers, looked-after children, and those living with serious illnesses such as Cancer, Crohn's and Colitis.

At Surrey Square Primary School, 25% of the children are living in Temporary Accommodation, and 84% belong to IDACI (Income Deprivation Affecting Children Index), indicating a high level of economic deprivation. Surrey Square School has a significantly higher percentage of students eligible for FSM (Free School Meals) at 59%, compared to the Local Area average of 34.9%. It means that a large majority of the students come from low-income families, which can impact their access to resources and opportunities. On Friday 8th December, the Foundation hosted a Winter Wonderland Experience, a compassionate initiative designed to provide the children at Surrey Square Primary with an opportunity to create a magical end to the year despite the challenges they may face at home. As well as the Foundation, volunteers across The Ivy, Bills, Caprice, and The Birley Clubs came together to support the children at the school by providing delicious hot dinners and entertainment, including balloon making, face painting, performers, and a special VIP book reading alongside support from local notables.

These events fostered a sense of belonging, built self-esteem, created lasting memories, promoted social and emotional development, and inspired hope. Celebration events play a vital role in the lives of children living in poverty by providing opportunities for joy, connection, and empowerment. By celebrating their achievements and milestones, we affirm their worth, resilience, and potential, helping them to overcome adversity and thrive despite the odds.

Testimonials

"I am so thankful to get The Caring Family Foundation meals because I know it's coming every holiday period, it gives me some peace of mind that my children will have at least one hot meal ready and waiting for them and that really does make me feel less stressed."

Mother supported with meals via our 'Caring at Christmas' Grant

In Brazil, we have strengthened our operations with 3 community kitchens producing 285,156 meals in 2023. We have also started our new pillar of community transformation by constructing a new community centre with a kitchen, and an area for tutoring and extracurricular activities.

The Foundation is shifting its focus towards a more sustainable impact. By collaborating with fewer communities and organizations, we can prioritize resources, streamline efforts, and ensure that future initiatives align closely with our mission and goals. This strategic shift allows for deeper engagement, increased collaboration, and greater investment of resources. Ultimately, maximizing the Foundation's ability to address root causes, drive systemic change, and create lasting impact within targeted communities.

Testimonials

"The children have become less sick lately. Now we eat 2 or 3 times a day. There is more abundance. I see them happier and more satisfied"

Mother supported with meals via our Food From The Heart Campaign

Domestic Abuse

Achieved Goals:

- 11,020 services provided in Brazil
- 8,711 women received services across both countries, the UK & Brazil
- 1,264 children received services across both countries, the UK & Brazil

Domestic abuse against women and girls in the UK and Brazil is widespread and growing. In Brazil, 8 women experience domestic violence every single minute, while in the UK 1 in 4 women will experience domestic violence in their lifetime.

In the UK, we remain steadfast in our support of life-saving charities, providing tailored and specific services through initiatives like our "By and For Black and Minoritised Member" domestic abuse services grant with the Women's Aid Federation of England. This partnership allows us to directly address the unique needs of survivors of domestic abuse, ensuring they receive the support and resources necessary to rebuild their lives.

Launched in November 2022 and continued for one year program in partnership with Women's Aid, reaching out to 16 organizations nationwide. This initiative provided vital support to 4,891 women and girls directly, along with 935 children indirectly affected by domestic abuse. Notably, 85% of those benefiting from the Foundation's funds were beneficiaries from Black, African, Caribbean, Asian, Kurdish, Middle Eastern, North African, Afghan, and Minority Ethnic communities in the UK, specifically for domestic abuse support. Every charity observed consistent improvement in the mental well-being of service users as a result of the support given with the grant, as well as a positive change in social support networks for the survivors.

These incredible organizations include Sahara Project, Halo Project, Apna Haq, Angelou Centre, Rochdale Women's Welfare Association, Ashiana Network, Claudia Jones Organisation, Saheli Manchester, Amadudu, Roshni, Panahghar, Kiran, Jewish Women's Aid & IKWRO.

This year, we have adopted a new approach to prioritize the transformation of women's and children's lives. In Brazil, we have expanded our support to focus on the holistic well-being of women, offering comprehensive services including psychological, legal, and social support. Additionally, we are dedicated to fostering confidence and self-esteem through wellness days and empowerment courses tailored to women's needs. Our efforts also extend to preparing women for both formal and informal employment opportunities, equipping them with the skills and resources needed to thrive in the workforce and achieve greater economic independence. Through these initiatives, we are committed to empowering women to lead fulfilling lives and break the cycle of abuse and poverty.

In Brazil, The Caring Family Foundation collaborates closely with the NGO Bem Querer Mulher (BQM) to offer essential support and care to women and children fleeing domestic violence. Through our partnership with BQM, we have extended assistance to 3,820 women, providing them with 11,020 psychological, social, and legal services. Additionally, we have expanded our efforts to combat domestic violence by providing social assistance and stationing dedicated Women in Women's Police Stations to offer woman-to-woman support.

With our support, BQM also offers vocational training courses for women who have completed their care at the organisation and need help in achieving financial independence. The conclusion of these courses is celebrated with a comprehensive graduation ceremony, symbolising a significant milestone where these women are honoured for acquiring knowledge and skills to embark on a professional career through their own determination and effort. Two distinctive events were arranged for these women. The initial event featured a daycare experience at a beauty centre, enabling them to reacquaint themselves with their outer beauty an aspect often overlooked during the confines of a cycle of violence.

This event was essential in reshaping their internal self-perception, a crucial element in the psychological work necessary for restoring their self-esteem. The second event comprised of a picnic where the women could bring their children. This initiative aimed to provide a serene and secure environment, allowing them to concentrate on quality time with their children. Many of these women, originating from challenging family backgrounds, expressed feeling more capable of caring for their children because of this activity.

Testimonials

"When I arrived at the women's police station, I was welcomed by a woman who was and still is part of the Bem Querer Mulher NGO. I was treated with empathy, respect, affection, and love. I am very grateful to The Caring Family Foundation for this work and commitment to recovering not only my self-esteem but above all my will to live."

Woman, supported by BQM

Reforestation

Achieved Goals (during the calendar year 2023):

- 1,122,000 seedlings produced
- 1,003,680 trees planted
- 420 families and 23 communities supported
- 16 constructions of community nurseries for seedling production built in Brazil

During this period, the Foundation maintained its partnership with SOS Amazonia while simultaneously expanding its work with indigenous communities. This collaborative effort aims to address pressing environmental and social challenges in the Amazon region, focusing on conservation, sustainable development, and the protection of indigenous rights. By strengthening partnerships and increasing engagement with indigenous communities, the foundation seeks to foster greater resilience and empowerment among these marginalized groups, promoting environmental stewardship and cultural preservation in the Amazon.

The project is being carried out in two regions within the state of Acre. The forest restoration initiative is taking place in the Juruá region, in the riverside communities - Tapiri, Carlota, Simpatia, Tatajuba, Vista Alegre, Volta Grande, Prainha I and Prainha II, Cachoeira do Açaí and Besouro; and in three Indigenous communities - Aldeias Vaka Visu and Insa República (Nukini Indigenous Land) and Aldeia Ninho do Beija Flor (Puyanawa Indigenous Land), in the municipalities of Mâncio Lima, Cruzeiro do Sul and Porto Walter.

Culminating in a major milestone, the foundation successfully raised £2,524,834 through its annual fundraising initiative 'Annabel's for the Amazon.' This significant achievement underscores the commitment and generosity of our supporters in advancing our mission to protect the Amazon rainforest and support indigenous communities. The funds raised will enable us to further our conservation efforts, promote sustainable development, and empower indigenous people in the region.

Testimonials

"I see that partnerships with people, companies and other sectors help us a lot. Since all the actions that we seek to preserve the culture, they generate expenses, and most families take their livelihood from hunting, fishing, and agriculture. So there is little leave over to invest in buying the materials necessary for our actions. Sometimes we have no support and we need to cancel some activities. When we need to execute some activity, especially indigenous child, each one takes a little of what we have in our homes for food, paper, pencils, pens. By today I have not given up on preserving the culture in my village because I received from my parents the practical teachings of environmental and cultural preservation. I went and did it together with them on a daily basis. Today many things have changed. I have observed throughout my life that the relationship of teachings from the oldest to the youngest is being forgotten and I want to rescue the culture of my people with these children, so that when I am no longer present they can put into practice everything I have taught them over the years."

Valdenice, Nukinis Indigenous Leader of Aldeia Vaka Visu

"This collaboration has already successfully implemented a forest restoration programme, focusing on agro-extractivist lands, farming families, residents of protected areas and beneficiaries of agrarian reform projects. The programme plays a key role in Acre's environmental conservation, combining the recovery of degraded areas for income generation and food security, along with targeted reforestation efforts to guarantee water supplies for families and contribute to the region's crucial river basins. Joining forces once again with The Caring Family Foundation, we are determined to continue our mission at SOS Amazônia, working towards a socially and environmentally equitable and more secure future. Through these efforts, we seek to provide significant local benefits while demonstrating to the world that humanity can overcome the current crisis we face."

Miguel Scarcello, Co-founder and President of SOS Amazonia

2023 Timeline

In **April**, a remarkable celebration commemorated the milestone of 1 million planted trees and produced seedlings in Brazil, a testament to the Foundation's dedication to environmental sustainability. Additionally, the renewal of the SOS partnership project underscores its ongoing efforts to address critical environmental challenges.

May saw the Foundation's engagement with children's welfare through a food event in partnership with The Ivy, Bills, Caprice, and The Birley Clubs in the UK, aligning with its commitment to combat child food poverty and ensuring the well-being of vulnerable youth. The Foundation hosted a philanthropy visit to Brazil with The Philanthropy Workshop to showcase the work of the Foundation.

June was marked by National Volunteer Week, highlighted by sponsored runs like the Royal Parks Half Marathon, aimed at raising essential funds for initiatives tackling domestic abuse, child food poverty, and deforestation. The Foundation expressed gratitude to individuals like Adam Swatek, Isabel Spencer-Shellard, and Frankie Cripsey for their dedicated support.

In **July**, the launch of Project Cuca signalled a significant step forward in community transformation efforts, demonstrating the Foundation's proactive approach to addressing societal challenges at the grassroots level.

August featured the Woman's Experience Day in collaboration with C. Kamura Salon and generous donations from various beauty brands, we organized an uplifting event that aimed at bolstering self-esteem. Through pampering sessions and thoughtful gestures, we sought to empower these women, fostering a sense of confidence and well-being as they navigate their journey toward independence and empowerment.

September's Annabel's for the Amazon event and silent auction highlighted the Foundation's strategic partnerships and fundraising efforts, bringing together influential figures like Sonia Guajajara and Txai Suri to support critical environmental causes, as well as sponsoring women from the indigenous communities, we work alongside to attend the women's march in Brasilia for the first time.

In October, the Foundation hosted the impactful International Day of the Girl event with Malala Yousafzai and The Malala Fund, raising awareness and funds for girls' education and empowerment, furthering its commitment to social justice and equality.

November's focus on the 16 days of activism showcased the Foundation's support to 16 By and For, specialist black and minoritized Domestic Abuse service and specifically organizations like Apna Haq, spotlighting crucial issues and providing grants to support impactful initiatives through the Foundation Domestic Abuse grant with Women's Aid. Whilst in Brazil we celebrated the all-important Children's Day.

Finally, **December's** collaboration with The Ivy, Bills, Caprice, and The Birley Clubs for the Food from The Heart campaign, Winter Wonderland at Surrey Square showcased the Foundation's dedication to community engagement and festive spirit, wrapping up a year of impactful accomplishments.

In response to the pressing challenges faced by children and young people in low-income households, The Caring Family Foundation launched the 'Caring at Christmas' grant initiative. This program successfully supported over 20 charities across more than 10 boroughs in London, covering the costs of food provision for service users.

Plan for the future

Over the next year, the Foundation will continue its partnership with SOS Amazônia in Brazil, which promotes biodiversity conservation and environmental awareness in the region. With funding from the Caring Family Foundation, the "Make the Forest Bloom" project will conduct seedling planting using different restoration models, aiming to restore vegetation cover, generate income for traditional and rural communities, and provide ecological benefits. The project will include Agroforestry Systems focused on food security and spring restoration, with the goal of planting 450,000 seedlings over 320 hectares and supporting local communities.

We aim to forge a new partnership and enhance our efforts in restoring the Amazon through our project "Regenera", in Ecoporé, which promotes regenerative and inclusive agriculture in the Amazon through actions for the reforestation of environmentally sensitive areas, the implementation of diversified agro-food systems, and socio-environmental education, combined with research, development, and innovation aimed at conserving and restoring ecosystem services. Over 200 hectares of land will be worked on for restoration, with the production of 480,000 seedlings of various species for restoration and support for two indigenous communities. By implementing a program to encourage and support innovative entrepreneurship associated with deforestation-free bioeconomy value chains, we will train 125 seed collectors and 30 indigenous communicators during this period.

The Foundation is also initiating a new project called "Doctors of the Forest". The project will include the construction of a mobile clinic bus that will work in conjunction with the "Regenera" project, providing healthcare support to the Indigenous communities served by the project (two communities in the first year). Along with the bus, the "Doctors of the Forest" team will provide specialized care such as dentistry and gynecology, general care, and basic laboratory tests. The goal is to offer medical consultations; perform routine tests and primary diagnostics; provide prenatal care and follow-up for pregnant women; paediatric consultations and child development monitoring. Services will also include dental care prevention and treatment; brushing campaigns and distribution of oral hygiene kits; and control and treatment of endemic diseases such as malaria, dengue, trachoma, and other neglected tropical diseases.

In addition, the Foundation is launching a new initiative to construct two artesian water wells. With the advance of mining, drought, and deforestation, rivers dry up or have little water. This water contains high levels of iron and pollution, which cause serious health problems such as dysentery, hepatitis A, typhoid fever, cholera, among others. These wells will be constructed in the Vaka Visu cima and Vaka Visu baixo villages, Mancio Lima/AC and provide clean water for consumption, directly impacting the health, hygiene, and agriculture of 36 families – 155 Indigenous people. The construction will include two wells, one island with photovoltaic panels for energy generation for water pumping, and a structure for installing a 5,000-liter water tank.

The Foundation will continue to support the Lia Esperança Institute, located in Vila Nova Esperança - São Paulo. The ongoing project ensures daily access to at least one quality, balanced, and healthy meal for 100 children during the week. It promotes community bonding through food workshops, encourages environmental care, and maintains a community garden used to supplement meals with homegrown food.

Additionally, the Foundation is aiming to collaborate with SBA Girassol to promote the NUTRIKIDS project - Feeding Healthy Dreams, food security for 80 children served during the week with four meals a day (breakfast, lunch, afternoon snack, and fruits when they return home). The project will include the development of varied menus, nutritional education, and a school garden, all with the aim of improving health and well-being.

The partnership between BQM (Women's Well-being) and the Foundation develops three projects funded by The Caring, aimed at offering comprehensive support to women in situations of domestic violence. The first project, the "Casa," will serve an average of 83 women, offering multidisciplinary and humane assistance in the areas of Social Assistance, Psychology, and Legal Aid, helping them overcome the cycle of violence and rebuild their lives. The second project, which will be focused on Women's Defence Delegations (DDM), provides empathetic listening to 251 women, helping them organize their accounts of violence to enable more detailed and effective police reports. The third project, the "Human and Technical Training Course," will prepare 47 women for the job market, income generation, and financial autonomy, through human and technical qualification and entrepreneurship.

Furthermore, The Caring Family Foundation is embarking on a new venture and will partner with The Felix Project to combat hunger and food waste in London. Through this collaboration, TCFF supports The Felix Project's mission to rescue surplus food and redistribute it to charities, schools, and community groups. This partnership will help provide nutritious meals to those in need, address food insecurity, and reduce food waste in the city. It is aimed to deliver 760,000 meals during the first year of the collaboration.

The Foundation will continue to partner with Surrey Square Primary School through its "Food from the Heart" campaign. This initiative aims to tackle child hunger and food insecurity, particularly during the Christmas holidays. This partnership is crucial as many students at Surrey Square Primary face significant economic challenges with a large percentage living in temporary accommodation. By providing nutritious meals and creating joyful experiences, the Foundation helps to alleviate some of the hardships these children face.

We are committed to continuing our partnership with the Women's Aid Federation by awarding a grant specifically aimed at providing direct support to its members. This grant will help enhance the vital services and resources that the Federation offers. The Women's Aid Federation is a prominent national charity in the UK, dedicated to ending domestic abuse against women and children. Through their extensive network, they provide emergency accommodation, support groups, advocacy, and various other essential services to those affected by domestic violence. Our collaboration aims to bolster these efforts, ensuring that more individuals receive the help they need.

Risk management

Effective risk management is paramount for ensuring the success and sustainability of any charitable organization operating in the UK and abroad. Our foundation recognizes the importance of proactively identifying, assessing, and mitigating potential risks to achieve our mission while safeguarding our stakeholders and resources. Through robust risk management processes, we systematically identify and prioritize risks across all areas of our operations, including governance, finance, programs, and external factors such as regulatory changes and market volatility.

By fostering a culture of risk awareness and accountability at all levels, and implementing appropriate controls and contingency plans, we strive to minimize the likelihood and Impact of adverse events. Thereby, maximizing our ability to fulfill our charitable objectives and create a positive impact within our communities.

Our charity's risk management and mitigation procedures are designed to systematically identify, assess, and address potential risks to our operations, ensuring the effective achievement of our charitable objectives. Through regular risk assessments and comprehensive analysis, we can identify potential threats and vulnerabilities across all aspects of our organization. This enables us to implement appropriate controls, and measures, and establish contingency plans to mitigate these risks. Our proactive approach to risk management makes our foundation elastic to changing circumstances, to anticipate challenges, and to effectively navigate uncertainties. Thereby, ensuring the long-term sustainability and impact of our charitable endeavours.

Financial review

The charitable group statement of financial activities as set out on page 15 shows a net surplus for the 9 month period ended 31 December 2023 of £2,446,124 (year ended 31 March 2023: £1,097,417). This has resulted in net assets of £2,869,426 (year ended 31 March 2023: £423,302) held as at 31 March 2023.

Structure, governance and management

During the financial year, a lot of effort has been spent on ensuring the highest level of governance and control is present in The Caring Family Foundation.

The Trustees meet regularly to set the policy and overall direction of The Foundation, to review its plans, risk management, and safeguarding, and to discuss the management of the Foundation's strategic and operational delivery.

The Foundation has appointed three new trustees who were elected at the board meeting on the 26th of October 2023. The appointment of these Trustees serves to uphold the organization's mission and values by selecting individuals with diverse expertise and a commitment to furthering the charity's objectives. It ensures effective governance, stewardship of resources, and accountability to stakeholders, fostering trust and confidence in the charity's operations.

During this reporting period, the Foundation enlisted Bateswells (UK-based) and WFaria (Brazil-based) to conduct a rigorous assessment of its governance structures and risk management practices. The outcome yielded a comprehensive risk matrix, providing a systematic overview of potential risks and their corresponding mitigation strategies. This tool equips the Foundation with valuable insights to proactively address challenges and safeguard its mission-driven initiatives effectively.

We aim to launch a comprehensive governance and compliance training program for the UK and Brazil. This initiative reflects the organization's dedication to fostering a culture of accountability and adherence to regulatory standards in its operations worldwide.

The Foundation established key policies and procedures in both the UK and Brazil, fostering compliance with local legislation and charity governance standards. Additionally, the Foundation designed a comprehensive framework agreement to ensure legal alignment between its entities, updated its articles of association, and formalized the partnership agreement with the founders' businesses.

Other policies have included: Grant Making Policy, Safeguarding Policy, Fundraising Policy (with a complaints procedure), Risk Register, Privacy Policy, Conflicts of Interest Policy, TCFF Code of Conduct, TCFF Anti-Corruption Policy, TCFF Anti-Corruption and Integrity Clause (for contracts domestically and internationally), TCFF Gifts, Presents, and Entertainment Policy, TCFF Donation and Sponsorship Policy, Due Diligence Policy, Public Officials Relationship Policy, Wrongdoings Investigation Policy, and Internal Charity Financial Controls Policy and Procedures.

Management personnel

The Board of Trustees serves as the primary driving force behind TCFF's governance, guiding its mission and risk management practices. Committed to their roles, trustees offer their time voluntarily and without compensation. Looking ahead, the Board will expand its capacity with the appointment of independent trustees, further strengthening its leadership and strategic direction.

In Brazil, the foundation has undergone a strategic team restructuring, eliminating the strategic and operational lead roles, as well as the junior communications officer, while retaining the finance and junior project officer positions. This restructuring includes appointing an experienced Chief Operating Officer, Head of Communications, Senior and Junior Project Officers, and a Lead for Monitoring and Evaluation. These changes align with the Foundation's vision for enhanced risk management, financial acumen, and maximizing value-for-money impact in its next phase of growth.

Similar transformational changes will occur in the UK, focusing on strengthening the team to align with the foundation's vision for sustainable impact. This will involve enhancing capacity and acquiring the necessary skill sets to pivot from crisis management towards fostering transformative change in line with the foundation's strategic objectives.

Furthermore, TCFF will evaluate whether new trustees are needed and establish a clear process for their selection. To do this, we will ensure a comprehensive understanding of the roles and the specific skills, experiences, and qualities required for trustees. We will develop a statement of responsibilities or job description to provide prospective trustees with a clear overview of their roles and responsibilities.

Additionally, TCFF may conduct a skills audit among our current board of trustees to identify any existing gaps in expertise. We will also review the term of office for trustees and ensure that we follow our governing document's formal appointment or election process.

It's worth noting that we are aware of the rules regarding trustee eligibility and automatic disqualification, and we will adhere to a structured and formal recruitment process, similarly to staff recruitment. Ultimately, the selection of new trustees will involve both a formal process and an informal one, with the final decision made by the existing board of trustees. The trustees work together to ensure the best decisions are made for TCFF, all decisions are informed and we ensure trustees act within their powers, act honestly and with good intentions and only in the TCFF's interests, always sufficiently informed and having sought advice, take account of all relevant factors and ignore irrelevant factors, manage conflicts of interest and make decisions that are within a range of decisions that a reasonable body of trustees can make. These principles are especially utilised when decisions are complex, involve significant funds or are high impact. Day to day management of TCFF is delegated to the Director, with important matters being reported to the board of trustees. The board remains legally responsible for all activities of the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the 9 month period and up to the date of signature of the financial statements were:

R Caring	
M N Steinberg	(Resigned 3 October 2023)
P Caring	
T Maddock	(Appointed 3 October 2023)
U O'Reilly	(Appointed 3 October 2023)
C Robinson	(Appointed 3 October 2023)

The trustee directors have instituted an on-going programme of training on their roles and responsibilities under charity law.

Auditor

In accordance with the company's articles, a resolution proposing that HW Fisher LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Richard Caring

.....

R Caring

Trustee

Dated: 27 Sep 2024

THE CARING FAMILY FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE 9 MONTH PERIOD ENDED 31 DECEMBER 2023

The trustees, who are also the directors of The Caring Family Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

A combination of Company Law and Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the group and parent charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that 9 month period.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the group and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE CARING FAMILY FOUNDATION

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE CARING FAMILY FOUNDATION

Opinion

We have audited the financial statements of The Caring Family Foundation (the 'parent charity') and its subsidiaries (the 'group') for the 9 month period ended 31 December 2023 which comprise the charitable group statement of financial activities, the charitable group and charity balance sheets, the charitable group statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and parent charitable company's affairs as at 31 December 2023 and of the group's incoming resources and application of resources, including its income and expenditure, for the 9 month period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial 9 month period for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charity and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept by the parent charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charity's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or for the group to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

As part of our planning process:

- We enquired of management the systems and controls the group has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the group. We determined that the following were most relevant: the Charity SORP, FRS 102, Charities Act 2011, and Companies Act 2006.
- We considered the incentives and opportunities that exist in the group, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the group, together with the discussions held with management at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their accounting estimates.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key income lines, in particular cut-off for evidence of management bias.
- Testing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Obtaining third-party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as the charity board minutes for discussions of irregularities including fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Andrew Rich

Andrew Rich (Senior Statutory Auditor)
for and on behalf of HW Fisher LLP

Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom
27 Sep 2024

THE CARING FAMILY FOUNDATION

CHARITABLE GROUP STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE 9 MONTH PERIOD ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	2,056,564	2,634,496	4,691,060	3,985,888	1,411,714	5,397,602
Investments	4	6,140	-	6,140	-	-	-
Total income		2,062,704	2,634,496	4,697,200	3,985,888	1,411,714	5,397,602
Expenditure on:							
Raising funds	5	185,762	-	185,762	218,100	-	218,100
Charitable activities	6	1,290,801	774,513	2,065,314	2,547,102	1,534,983	4,082,085
Total resources expended		1,476,563	774,513	2,251,076	2,765,202	1,534,983	4,300,185
Net incoming resources before transfers		586,141	1,859,983	2,446,124	1,220,686	(123,269)	1,097,417
Gross transfers between funds		516,324	(516,324)	-	-	-	-
Net movement in funds		1,102,465	1,343,659	2,446,124	1,220,686	(123,269)	1,097,417
Fund balances at 1 April 2023		423,302	-	423,302	(797,384)	123,269	(674,115)
Fund balances at 31 December 2023		1,525,767	1,343,659	2,869,426	423,302	-	423,302

All income and expenditure derive from continuing activities.

Current figures are for the 9 month period to 31 December 2023. Comparative figures are for the year to 31 March 2023.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE CARING FAMILY FOUNDATION

CHARITABLE GROUP AND CHARITY BALANCE SHEETS

AS AT 31 DECEMBER 2023

	Notes	Group 31 December 2023 £	Group 31 March 2023 £	Charity 31 December 2023 £	Charity 31 March 2023 £
Fixed assets					
Tangible assets	11	788		788	-
Investments		-	-	-	2
Current assets					
Debtors	12	145,688	57,274	145,688	60,593
Cash at bank and in hand		3,275,891	1,025,794	3,275,891	1,024,117
		3,421,579	1,083,068	3,421,579	1,084,710
Creditors: amounts falling due within one year	13	(552,941)	(659,766)	(552,941)	(659,391)
Net current assets		2,868,638	423,302	2,868,638	425,319
Total assets less current liabilities		2,869,426	423,302	2,869,426	425,321
Income funds					
Restricted funds	14	1,343,659	-	1,343,659	-
Unrestricted funds		1,525,767	423,302	1,525,767	425,321
		2,869,426	423,302	2,869,426	425,321

The charitable company's net surplus for the 9 month period was £2,444,105 (Year ended 31 March 2023: £1,097,417).

Investments held as at 31 March 2023 reflect investment held in 100% owned subsidiary undertakings, CCGC Trading Limited. During the current period, as of 2 May 2024, CCGC Trading Limited was dissolved and as a result investments held as at 31 December 2023 were nil.

The financial statements were approved by the Trustees on 27 Sep 2024

Richard Caring

R Caring
Trustee

Company Registration No. 05333148

THE CARING FAMILY FOUNDATION

CHARITABLE GROUP STATEMENT OF CASH FLOWS

FOR THE 9 MONTH PERIOD ENDED 31 DECEMBER 2023

	Notes	period ended 31 December 2023		year ended 31 March 2023	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	17		2,244,791		869,823
Investing activities					
Purchase of tangible fixed assets		(834)		-	
Investment income received		6,140		-	
Net cash generated from/(used in) investing activities			5,306		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			2,250,097		869,823
Cash and cash equivalents at beginning of 9 month period			1,025,794		155,971
Cash and cash equivalents at end of 9 month period			3,275,891		1,025,794

1 Accounting policies

Charity information

The Caring Family Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is 26-28 Conway Street, London, W1T 6BQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities Act 2011, 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

These financial statements consolidate the results of the charity and its wholly owned subsidiary, CCGC Trading Limited, on a line by line basis. A separate statement of financial activities and income and expenditure account are not presented for the charity itself following the exemptions afforded by section 408 of the Companies Act.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity will have adequate resources with the continued support from Mr Caring to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised on an accruals basis. All costs that can be directly attributed to charitable activities are allocated to the relevant activity. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs of charitable activities include grants made, governance costs and support costs.

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

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one year or multi-year grant. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled conditions attaching to that grant are outside of the control of the charity. Where no conditions exist, the full grant payable is recognised in the year the grant offer has been communicated.

Provisions for grants are made when the intention to make the grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Computers	3 years, on a straight line basis

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents are cash balances held with banks. .

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not believe that any critical accounting estimates or judgements have been made.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	period ended 31 December 2023	**period ended 31 December 2023**	**period ended 31 December 2023**	year ended 31 March 2023	year ended 31 March 2023	year ended 31 March 2023
	£	**£**	**£**	£	£	£
Donations and gifts	2,056,564	2,634,496	4,691,060	3,985,888	1,411,714	5,397,602

4 Investments

	Unrestricted funds	Total
	period ended 31 December 2023	year ended 31 March 2023
	£	£
Interest receivable	6,140	-

5 Raising funds

	Unrestricted funds	Unrestricted funds
	period ended 31 December 2023	year ended 31 March 2023
	£	£
Fundraising and publicity		
Fundraising costs	185,762	218,100
	185,762	218,100

6 Charitable activities

	period ended 31 December 2023 £	year ended 31 March 2023 £
Child poverty	207,781	899,886
Domestic abuse	70,075	-
Restoration	456,099	84,440
	733,955	984,326
Grant funding of activities (see note 7)	1,045,843	2,628,220
Share of support costs (see note 8)	263,749	437,986
Share of governance costs (see note 8)	21,767	31,553
	2,065,314	4,082,085
Analysis by fund		
Unrestricted funds	1,290,801	2,547,102
Restricted funds	774,513	1,534,983
	2,065,314	4,082,085

7 Grants payable

	period ended 31 December 2023 £	year ended 31 March 2023 £
Grants to institutions:		
Women's Aid Federation of England	-	9,830
Ashiana Network	-	10,000
Amadudu	-	9,980
Kurdish and Middle Eastern Women's Organisation	-	9,990
Rochdale Women's Welfare Association	-	10,000
Sahara for Preston	-	10,000
IKWRO	-	10,000
Jewish Women's Aid	-	9,724
Panahghar	-	9,982
The Angelou Centre	-	10,000
Halo Project	-	9,984
Roshni	-	10,000
Soheli	-	9,344
Apna Haq	-	10,000
Parneyan Training Centre	-	4,067
Kiran Support Services	-	10,000
Instituto Para O Desenvolvimento Sustentavel Indes	50,056	41,389
Instituto Capim Santo	60,885	2,486

7 Grants payable (Continued)

Instituto Para O Desenvolvi	-	95,129
The Childhood Trust	90,000	70,000
SOS Amazonia	200,000	768,325
Thomas's Foundation	100,000	100,000
United Kingdom for UNHCR	-	783,000
One Tree Planted	-	614,990
Agencia Solano Trindade	66,210	-
2000 Comunity Action Centre	3,185	-
Action for Refugees	3,120	-
Bold Vision	6,400	-
Carneys Community	1,050	-
Claudia Jones Organisation	9,900	-
Corhns and Colitis Relief	3,200	-
Hot Line Meals	11,250	-
KAA Intrepidus Trust	5,636	-
Katherine Low Settlement	3,000	-
Lev Echod Cancer Care	7,938	-
Loughborough Community Centre	1,875	-
Mishon Project	37,500	-
People's Palace Projects	10,000	-
Reaching Higher	2,000	-
Refreshing Minds	6,400	-
Salmon Youth Centre	4,160	-
Solidarity Sports	2,472	-
Refuge - National Domestic Abuse Helpline	25,000	-
BQM Brazil	81,057	-
Solano Trindade Agency Association	103,379	-
Lia Esperança Institute	15,286	-
Instituto Capim Santo	76,646	-
The Cheer Up Squad	10,000	-
Tool 4 Tees	3,038	-
Tower Hamlets Hub	10,045	-
Turning Corners	4,055	-
Venture Community Association	15,300	-
Weizmann Women in Science	10,000	-
World of Hope	5,800	-
	1,045,843	2,628,220

8 Support costs

	Support costs	Governance costs	period ended 31 December 2023	Support costs	Governance costs	year ended 31 March 2023
	£	£	£	£	£	£
Staff costs	172,115	-	172,115	111,658	-	111,658
Depreciation	46	-	46	-	-	-
Legal and professional	91,588	-	91,588	326,328	-	326,328
Audit fees	-	21,767	21,767	-	31,553	31,553
	263,749	21,767	285,516	437,986	31,553	469,539
Analysed between						
Charitable activities	263,749	21,767	285,516	437,986	31,553	469,539

Amounts within governance costs paid to auditors for statutory audit services totalled £21,767 (y/e 31 March 2023: £27,755) is made up of £17,300 (y/e 31 March 2023: £16,600) accrued costs relating to the current period audit and additional payments made in the period against y/e 31 March 2023 audit of £4,467 (y/e 31 March 2023: £9,545) due to an under accrual made in the previous year. Other costs included have been paid to other auditors for non statutory services.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the 9 month period.

10 Employees

The average monthly number of employees during the 9 month period was:

	period ended 31 December 2023 Number	year ended 31 March 2023 Number
	5	4

Employment costs	2023 £	2023 £
Wages and salaries	152,342	98,210
Social security costs	17,362	13,448
Other pension costs	2,411	-
	172,115	111,658

11 Tangible fixed assets

	Computers £
Cost	
Additions	834
At 31 December 2023	834
Depreciation and impairment	
Depreciation charged in the 9 month period	46
At 31 December 2023	46
Carrying amount	
At 31 December 2023	788

12 Debtors

	Group		Charity	
	31 December 2023	31 March 2023	31 December 2023	31 March 2023
Amounts falling due within one year:	£	£	£	£
Trade debtors	132,750	10	132,750	10
Amounts owed by subsidiary undertakings	-	-	-	3,319
Other debtors	-	55,879	-	55,879
Prepayments and accrued income	12,938	1,385	12,938	1,385
	145,688	57,274	145,688	60,593

12 Debtors **Group** **Charity** **(Continued)**

The amounts due from the charity's subsidiary undertaking, CCGC Trading Limited shown also within comparative figures, incur interest at 1.5% above the Bank of England base rate, they are also guaranteed by R. A. Caring. This amount has been fully paid back during the period.

13 Creditors: amounts falling due within one year

	Group		Charity	
	31 December 2023	31 March 2023	31 December 2023	31 March 2023
	£	£	£	£
Trade creditors	145,081	281,895	145,081	281,895
Other creditors	16,823	345,349	16,823	344,974
Accruals and deferred income	391,037	32,522	391,037	32,522
	552,941	659,766	552,941	659,391

Other creditors include outstanding payments to the founder's personal businesses for the provision of meals totaling £nil (y/e 31 March 2023: £345,349).

14 Restricted funds

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

	Movement in funds				Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£	£	£	£
Restorations	123,269	828,161	(951,430)	-	2,526,060	(666,077)	(516,324)	1,343,659
Food from the Heart	-	200,305	(200,305)	-	8,155	(8,155)	-	-
Thomas's Foundation	-	100,000	(100,000)	-	100,000	(100,000)	-	-
UNHCR	-	282,083	(282,083)	-	-	-	-	-
Women and Girls	-	1,165	(1,165)	-	281	(281)	-	-
	123,269	1,411,714	(1,534,983)	-	2,634,496	(774,513)	(516,324)	1,343,659

Food from the Heart: To fund a campaign focusing on feeding children affected by food poverty and supporting their physical and mental health.

Restorations: A fund to support the efforts of reforesting degraded areas in Brazil to strengthen the local flora and help traditional communities to maintain their sources of income.

Thomas's Foundation: A fund to support programmes in providing educational opportunities for children in the local communities of the Thomas's London Day School located in Battersea, Clapham, Fulham and Kensington as well as overseas in remote hill villages of rural Nepal.

UNHCR: A fund to aid the humanitarian crisis in Ukraine with a direct focus in aiding women and children in need.

Women and Girls: A fund dedicated to domestic abuse awareness and support. Funding has helped to support specialised domestic domestic support centres to work with at-risk young girls as well as increase awareness to reduce barriers in accessing support.

15 Analysis of net assets between funds

	Unrestricted funds 31 December 2023 £	Restricted funds 31 December 2023 £	Total 31 December 2023 £	Unrestricted funds 31 March 2023 £	Restricted funds 31 March 2023 £	Total 31 March 2023 £
Fund balances at 31 December 2023 are represented by:						
Tangible assets	788	-	788	-	-	-
Current assets/(liabilities)	1,524,979	1,343,659	2,868,638	423,302	-	423,302
	1,525,767	1,343,659	2,869,426	423,302	-	423,302

16 Related party transactions

The period end amounts owing to related businesses of founder Mr R Caring totalled £nil (y/e 31 March 2023: £345,349).

The Caring Family Foundation received donations totalling £345,349 (y/e 31 March 2023: £3.8m) from Mr R Caring.

17 Cash generated from operations	31 December 2023 £	31 March 2023 £
Surplus for the 9 month period	2,446,124	1,097,417
Adjustments for:		
Investment income recognised in statement of financial activities	(6,140)	-
Depreciation and impairment of tangible fixed assets	46	-
Movements in working capital:		
(Increase) in debtors	(88,414)	(57,274)
(Decrease) in creditors	(106,825)	(170,320)
Cash generated from operations	2,244,791	869,823

18 Analysis of changes in net funds

The charity had no debt during the period.

The Caring Family Foundation

England & Wales - Charity number 1108870

Accounts

Charity Registration No. 1108870

Company Registration No. 05333148 (England and Wales)

THE CARING FAMILY FOUNDATION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

THE CARING FAMILY FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R A Caring M N Steinberg P Caring
Secretary	A Bennett-Baggs
Charity number	1108870
Company number	05333148
Registered office	26-28 Conway Street London W1T 6BQ
Auditor	HW Fisher LLP Acre House 11-15 William Road London NW1 3ER United Kingdom
Bankers	HSBC Private Bank (UK) Limited 78 St James Street London SW1A 1JB
Solicitors	Trowers & Hamlins LLP 3 Bunhill Row London EC1Y 8YZ

THE CARING FAMILY FOUNDATION

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THE CARING FAMILY FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011, 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)".

Objectives and activities

TCFF's vision is a world free from hunger, harm and hurt where women and children can thrive. Its mission is to work towards that world via practical support to ensure every child has access to a nutritious meal, every woman is free to make her own choices without violence and rainforest communities can flourish alongside nature as deforestation is reversed.

TCFF partners with organisations both in the UK and in Brazil to provide 1) meals to children who are struggling with the high rates of hunger and food insecurity across both countries, 2) access to services for women experiencing domestic violence, providing them a platform to make their own choices about their futures and their children's futures, and 3) support for reforestation, indigenous communities and women and children, providing them with sustainable food and income generation, as well as, carbon offsetting and biodiversity efforts.

In line with Charity Commission guidance, the directors consider the work done by the TCFF, to be in the public benefit as the services supplied are to advance the relief of poverty and the advancement of health or the saving of lives, and advancement of environmental protection or improvement for reforestation initiatives to address climate change, and support sources of sustainable food and income for indigenous communities. The directors are satisfied that the objectives of TCFF will be met through the various activities being undertaken.

Principal Activity and Review of Activities

TCFF was founded with a vision to support children and families within vulnerable communities in need. Three main areas of work are: child poverty, domestic abuse and reforestation.

TCFF provides:

- Nutritious meals to vulnerable children so their families can feel more resilient, and we raise wider awareness of the extent of the problem, to galvanise wider action. TCFF's approach is to foster direct, targeted action on the biggest challenges by building and activating a change community.
- Domestic violence services, that are specifically designed to feel accessible and hopeful, and we build them to last as community places for future growth.
- Major tree-planting programmes in devastated areas that train and equip women and their families to grow crops for food and income and contribute to tackling climate change.

TCFF operates in both the United Kingdom and Brazil, where both nations confront significant challenges related to child poverty and domestic abuse. The organisation has devised strategies that are aligned across these countries, while also considering the unique circumstances and requirements of each nation. This approach ensures that TCFF's initiatives effectively address the specific needs of the communities they serve while remaining aligned with the TCFF's overarching mission.

Each year, the TCFF collaborates with the Birley Clubs, through the 'Annabel's for the Amazon' initiative. This partnership aims to generate awareness and funds for reforestation and restoration projects in Brazil. Furthermore, TCFF has a personal connection to Brazil, as it is the birthplace of co-founder Patricia Caring. TCFF possesses the necessary resources and expertise to address these issues within these countries, assisting vulnerable families in achieving tangible options for more promising lives, all while elevating global awareness through its efforts.

In the end of January, the founder of TCFF, Patricia Caring, visited the all the TCFF's projects in Brazil. This visit proved to be immensely inspiring, generating a multitude of ideas and broadening the scope of actions for the TCFF's strategy.

As a result of this visit, TCFF initiated a new approach by working collaboratively with each community, to create bespoke community development plans. It became evident that TCFF could extend its impact beyond delivering meals to children to create sustainable change and transformation for these communities. The expanded strategy includes investments in education, social urbanism, and the nurturing of local leadership. This visionary approach aims to generate lasting and holistic changes in the communities served by TCFF, enhancing TCFF's mission to support vulnerable populations in Brazil.

1,347 hours were spent volunteering for The Caring Family Foundation via the Food from the Heart Campaign, garnering support across our network of partners which includes schools, charities and businesses.

Achievements and performance
Impact from April 2022 to March 2023

- **Child poverty: 625,723 meals delivered to vulnerable communities.**
  - UK: 285,000
  - Brazil: 340,723

- **Reforestation: 243,000 trees planted in the Brazilian rainforest.**
  - 243,000 trees planted
  - 288,300 seedlings in nurseries

- **Domestic Abuse: 2,994 women and children supported.**
  - UK: grants supported 1,096 women and children.
  - Brazil: 9,413 services delivered to 1,898 women and children

Child Poverty

Food from the Heart/Community Transformation - UK:

In the year ending in March 2023, the Food from the Heart (FFTH) campaign by TCFF successfully provided 285,000 meals to families and children facing food insecurity and hunger during holidays. In June 2022, FFTH UK organised a healthy eating week session for children at the Spring Community Hub, emphasising the importance of staying hydrated, consuming five portions of fruits and vegetables daily, maintaining adequate fibre and protein intake, and reducing food waste.

To commemorate World Refugee Day on 20 June, TCFF distributed 1,000 meals to various organisations working with refugees and asylum seekers, ensuring culturally appropriate food. Partner organisations in this initiative included Praxis, Hestia, St. John of God, Islington Centre for Refugees, Shpresa Association, Venture Centre Association, Medaille Trust, Refuge, and Notre Dame Refugee Centre.

In July 2022, TCFF celebrated the onset of summer with delicious food and activities at the 'Summer Festival' of Surrey Square Primary School. With TCFF, Anne-Marie performed specially for children and their families, and she was interviewed by The Evening Standard to raise awareness about poverty and food insecurity in London and the UK. Surrey Square Primary School is situated within walking distance of the largest social housing estate in London, Aylesbury Estate.

In August 2022, FFTH UK partnered with Childhood Trust, Felix Project, Fareshare, and City Harvest to distribute 150,000 meals throughout the summer holidays. This effort commenced in July with the support of Anne-Marie.

During October and November 2022, TCFF conducted various activities to gather feedback and evaluate the impact of the Food from the Heart Campaign. These included focus group discussions and an online survey, engaging with over 500 families who had interacted with our food distribution program throughout the year. The insights from these sessions, along with the founder's visit to Brazil, informed the strategy for the Food from the Heart Campaign in 2023.

In December 2022, TCFF hosted three Christmas lunches in London and one in Manchester, in collaboration with The Ivy Restaurants. These events supported vulnerable children in their local communities with nutritious meals and provided an opportunity for them to truly enjoy the festive season. These initiatives brought joy to more than 120 children and alleviated the financial burden on parents during one of the most challenging times of the year. Additionally, TCFF organised a Wine Gala dinner at Annabel's. The proceeds from a live auction during the event were directed towards the FFTH program.

In December 2022, in collaboration with Annabel's, TCFF organised a heartwarming Christmas Gift Appeal which generated donated toys, books, art sets, and warm clothing to support the Food from the Heart Campaign. Over 300 items were collected during the festive season and subsequently distributed to Tower Hamlet's Food Hub. In response, TCFF not only provided food donations but also extended their support by donating toys and clothing to help struggling families during the winter season, especially in light of Tower Hamlets being one of the most deprived boroughs in London.

Throughout January – March 2023, TCFF utilised the feedback that we received across our monitoring and evaluation activities to revise the Food from The Heart UK strategy. Our focus group discussions revealed that there were a multitude of factors that contributed to the food insecurity the families we support were facing. One respondent shared how stagnant wages and rise in the cost of living added to his family's food insecurity:

"We thank you for your contributions so far, as a full-time working father, I appreciate your help as it has made my life a little easier knowing I have help from a company like yours. The stress of having rising bills with no pay rise each year can take a toll on your mental health as a father/provider no matter how many hours I do its just never enough. We appreciate all your help keep up the great work! You're helping so many people."

– Quote from father receiving FFTH meals

Responses such as the above were commonplace throughout both the focus group discussions and online survey, as parents spoke of how minimum wage employment, childcare, domestic abuse, health issues, food and rent prices, utility bills and school uniform costs, were all exacerbating their food insecurity. Meals from The Caring Family Foundation were proving beneficial as 92% of respondents stated that they had had a positive impact on them and their families, with some explaining that it was one less thing to worry about financially (69%), that they had have no other way to feed their family (12%) or that their children did not have access to nutritious food otherwise.

Through this exercise TCFF observed improvements in the mood and energy of respondent's children (37%) as well as health (37%) and nutrition (40%). Reducing stress attached to food provision was selected by the majority of respondents (58%) reinforcing findings that the meals play a role in reducing short-term stress related to food provision. Several other impacts were also selected by a high number of respondents, e.g., being able to spend more time with children (41%) and being able to spend money on other needs (47%), showing that The Caring Family Foundation had impact wider than immediate hunger or food security relief.

TCFF recognises that food insecurity and child poverty can only be resolved if we work to address the underlying issues that cause it. TCFF is committed to providing a holistic support mechanism which focuses on reducing poverty and softening the impact of the cost-of-living crisis, while catering to the needs of families and children.

Amor que Nutre - Brazil:

In 2023, Amor que Nutre (AQN) entered its second year of supporting solidarity kitchens in vulnerable communities. Following thorough research conducted in 2022 and a detailed analysis of each kitchen's unique delivery model. These organisations demonstrate excellent outreach capabilities, enabling them to reach extremely vulnerable communities effectively while maintaining high standards in food delivery.

Between April and December 2022, AQN in collaboration with Agencia Solano Trindade, Instituto Capim Santo, and Maos de Maria, distributed a total of 287,039 meals in São Paulo. As of January 2023, TCFF have continued the program in partnership with Agencia Solano Trindade and Instituto Capim Santo, distributing 53,684 meals in the first quarter of the year.

The NGO Instituto Capim Santo (ICS) offers a program titled 'Social and Sustainable Gastronomy of Tomorrow', designed to train individuals facing vulnerabilities for careers in gastronomy, emphasising income generation. TCFF established a partnership between ICS and Bem Querer Mulher, through which 18 survivors of domestic violence, supported by TCFF, were selected to participate in the course. Out of these, 11 students successfully completed the program, while others could not finish due to either securing paid employment during the course or encountering health-related challenges. The course spanned four months.

In addressing food insecurity, TCFF have observed a significant increase in food access. Before the AQN program, families averaged 2.33 meals per day, which increased to 3.26 after participating in the program. This not only enhanced food access but also improved family relationships. Prior to the program, 14% reported good family relationships, which increased to 52% after participating in the food distribution program. Furthermore, 96% of respondents agree that improved food access contributes to their pursuit of new opportunities and increased family income.

"The children have become less sick lately - we eat 2 or 3 times a day. There is more abundance. I see them happier and more satisfied.

What I like most about the lunch box is the seasoning and because it doesn't have a lot of fat. Before they used to eat little, now they feel satiated and satisfied, and sometimes they want even more!

It's great to see that. I feel that their knowledge about food has increased a lot, now when something different comes along, they want to try it."

- Quote from mother receiving meals from the AQN programme.

"My children didn't know what courgette was, for example. Before they wouldn't eat it, but now they ask me for manioc, sweet potato and courgette. They are happy when there's a salad. My youngest, who is very smart, said that we can't season raw salad, we have to eat it as it comes. They don't even like to add seasoning. Before, I used to buy a lot of mix, but it is too expensive, so I started buying more vegetables and thinking about their breakfast. I noticed that their nails have grown longer, and even their colour has changed. And I feel that after having access to the meal, I don't have pains in my stomach. I had a lot of pain, and it has improved a lot."

– Quote from mother receiving meals from the AQN programme.

Domestic Abuse

In the UK, in November 2022, to commemorate the 'Elimination of Violence Against Women and Girls' Day and the '16 Days of Activism', TCFF launched a one-year fund dedicated to domestic abuse awareness and support. This initiative aimed to assist 16 'By and for' black and minoritised domestic abuse services in partnership with Women's Aid. The TCFF's grant empowered specialised domestic support centres to work with at-risk young girls, increase awareness to reduce barriers in accessing support, and provide psychological, legal, and crisis assistance. Interim reports from these organisations in February 2023 revealed that within the first three months, the grant had already supported over 1,000 women and children.

In partnership with Women's Aid, the UK's largest federation for Domestic Abuse organisations, we utilised nation-wide data to choose the remit of the fund. Data and reporting identified a significant funding gap for BAME (Black, Asian, and Minority Ethnic) services, as well as increased barriers to access and ineffective generic services.

In Brazil, from April 2022 to March 2023, Bem Querer Mulher (BQM) provided support to 1,898 women and child survivors of domestic abuse, offering a total of 9,413 services, including psychological, social, and legal support. The organisation also conducted professional development workshops for three groups, resulting in 40 women graduating and 37 entering the workforce (12 in formal employment and 25 in informal roles). This year, TCFF expanded its support to include not only crisis intervention but also transformational assistance, focusing on empowerment, independence, and employability.

In November 2022, TCFF and BQM announced the extension of their welcoming support program in female police stations located in São Paulo. BQM staff members are trained to provide front-line assistance, supporting women in crisis, effectively managing risks, and safeguarding women and children throughout the criminal justice process. With the Police Station support, women feel safer and more confident - women report that when they arrive at the police station and are attended to by social assistants from BQM team, they see a difference in the quality of care, reception and referral. Police station referrals represent, on average, 80% of new women (initial care) referred to BQM house.

A mother to a 13-year-old boy, joined BQM aiming to specialise in bread-making through the courses offered by the organisation. In the moment of such a decision, she did not imagine that she would soon be sharing a story kept to herself for 24 years: her story. The story of the abuse she experienced as a child. The women was a survivor, and was assaulted by her aunt's husband, now deceased.

"I have kept this story to myself because of fear and shame. I don't know how to explain, I was only eight years old, and did not understand that what was happening was wrong."

– Quote from participant of BQM Women's Course

"I would like to share my joy, my son is in the project children of violence in the BQM House. He was depressed, aggressive and was expelled from school in 2020. He is undergoing psychological monitoring at the house. It makes my heart happy and I am grateful to the program. He identified himself in drama and art, our relationship at home has changed, we are healing, from the past and we remain together, accomplices, with love."
– Quote from mother whose son is being support by BQM House.

Reforestation
In June 2022, TCFF proudly announced the achievement of planting 500,000 trees in collaboration with One Tree Planted within the Brazilian rainforests. This significant milestone marked a substantial contribution to environmental preservation. We then went on to deliver 1 million trees in total by March 2023.

Then, in September 2022, TCFF unveiled an exciting new partnership with SOS Amazonia, with the ambitious goal of planting a further 1 million trees in the Amazon by March 2024. This endeavour not only addresses the critical issue of deforestation but also supports over 400 local families and indigenous communities by providing them with sustainable sources of food and income. This dual approach ensures the protection of their livelihoods while actively combating the adverse effects of climate change.

To fund this partnership with SOS Amazonia, TCFF initiated a crucial fundraiser campaign known as 'Annabel's for the Amazon'. This campaign included a silent auction, specifically engaging Birley Member club members, raising essential funds for the cause.

In January 2023, TCFF proudly announced the successful completion of their partnership goals with Rainforest US, which was established in 2020. TCFF played a direct role in funding a collaborative project between Rainforest US and the Indigenous Council of Roraima, resulting in the establishment of ten seedling nurseries. These nurseries are expected to produce a total of 15,000 seedlings annually in ten indigenous communities situated in the Roraima region of the Brazilian Amazon.

The project with SOS Amazônia, up until March 2023, has resulted in the planting of 243,000 seedlings, with a seedling production total of 288,300. This impactful effort has directly involved 400 families, encompassing initial information transfer and community planning for project implementation. A total of 12 community nurseries have been constructed, complete with necessary supplies and equipment, with plans to build four more in the coming weeks as part of agreements already established with local families.

"It is very gratifying to be taking care of this land! Reforesting where there was pasture, grass, it was useless. Today we are making this area productive, from where we get our own food, our livelihood, we make our dreams come true and we are still helping the environment [...].

I take care of the plants, but in fact they are what sustain me. They give me shade, food, they give me everything. Nothing spoils in nature. Here everything benefits from it"
- Quote from Farmer at the Agroforestry Pole of Mancio Lima.

Grant awarding, event, and crisis response
Over the reporting period from April 2022 to March 2023, TCFF provided £614,990 to One Tree Planted (OTP) and £768,325 to SOS Amazonia, marking a substantial contribution to environmental preservation by planting 1 million trees by March 2023 with these two partnerships. The total funding for both organisations will total £2 million by March 2024.

In June 2022, TCFF and Annabel's joined forces to pledge a significant donation of £282,083 to UK for UNHCR, in a heartfelt effort to aid the Humanitarian Crisis in Ukraine. This substantial contribution was directed towards aiding predominantly women and children in need. TCFF then pledged a further £500,917 and contributed a total of £783,000 across the reporting period from April 2022 to March 2023, to support the humanitarian Crisis in Ukraine, and the devastating effects of the earthquakes in Turkey and Syria. The funds were allocated to provide emergency essentials such as food, clothing, blankets, and medical kits. Additionally, the donation supported the establishment of 'blue dot centres' designed to register and protect vulnerable children.

As part of our FFTH programme, in July 2022, TCFF awarded a £70,000 grant to Childhood Trust to deliver 50,000 meals to children in London over the Summer holidays.

In October 2022, The Yalda Hakim Foundation presented TCFF with a comprehensive final report detailing the impact of the £4,000 grant they received in October 2021, following the International Day of the Girl (IDoG) event held at Annabel's. This grant empowered them to collaborate with a local food provider, enabling the distribution of flour, rice, and cooking oil to a total of 512 families in Afghanistan, benefiting 3,663 Afghans. Furthermore, Amna (formerly known as Refugee Trauma Initiative), another recipient of the £4,000 grant, reported that it allowed them to conduct both tailored and open well-being groups with over 100 participants. Additionally, they provided training sessions to 150 organisations, equipping practitioners and frontline workers with the knowledge of safe and effective practices when establishing psychosocial support spaces and services for refugee communities.

Further information on grants provided for the period from April 2022 to March 2023 can be found in in 'note 7' of the accounts.

Plan for the future
Over the next year, TCFF's strategy will revolve around strengthening the connection between its three pillar projects to align with the overarching vision of TCFF.

In the UK, starting in April 2023, TCFF's Food from the Heart initiative began a strategic shift towards a Community Transformation Project. The primary objective is to create enduring positive impacts on the broader community through sustainable support programs. These programs will encompass better health and nutrition, improved education, robust financial advocacy, and comprehensive children and family services. Mirroring the successful model implemented in Brazil, TCFF aims to establish a secure space for families and children to access consistently, with a focus on eliminating barriers to accessing support and fostering long-term generational change.

Additionally, TCFF plans to open its first physical centre in London, dedicated to supporting survivors of domestic abuse by providing post-crisis support. This initiative aims to equip women and children with the resources they need to further their journey outside immediate domestic abuse crisis-support. Collaboration and partnership-building will be pivotal in achieving these goals, including support in various forms such as financial assistance, legal aid, interview and employability guidance, and food provision.

In Brazil, TCFF has ambitious goals, including the planting of an additional 500,000 trees by 2024. Simultaneously, there will be an increased focus on creating income-generating opportunities for traditional and indigenous communities, with a particular emphasis on empowering women. TCFF intends to deepen its collaboration with indigenous communities and community leaders, aiming for a more profound and lasting impact in the territories where it operates.

Through these strategic endeavours, TCFF seeks to drive holistic community transformations and contribute to positive changes in the lives of vulnerable populations in both Brazil and the UK.

Risk management
As a charitable foundation, TCFF maintain a diligent and ongoing process of assessing and addressing potential risks that TCFF may encounter. TCFF's aim is to implement policies and procedures aimed at minimising and mitigating any adverse impact on TCFF in the event that such risks materialise.

TCFF have robust risk management procedures in place, both in the United Kingdom and Brazil. The trustees are actively engaged in reviewing the major risks to which the charity is exposed, covering areas such as Reputation, Health and Safety, and financial risks. To effectively manage these risks, TCFF have established systems and protocols. The trustees conduct regular assessments to identify and evaluate risks across all aspects of TCFF's work. Additionally, they proactively plan strategies for risk management and mitigation to safeguard the TCFF's mission and objectives.

When deemed necessary, TCFF collaborate with experts to ensure that risks are effectively identified, evaluated, and managed. In Brazil, TCFF's approach involves a comprehensive three-stage audit process for each NGO that they work with:

- Documentary Audit: This stage involves the evaluation of over 70 documents to ensure compliance, transparency, and accountability.
- Conceptual Audit: This stage compiles an extensive press clipping with the content of each news item assessed, in addition to international screenings and PPE (Personal Protective Equipment) evaluations.
- Execution Audit: This stage focuses on assessing the institution's track record in project execution and the responsible parties involved.

This meticulous process allows TCFF to swiftly identify and address potential investment risks within 12 business days.

During the year ending in March 2023, TCFF implemented risk mitigation measures focused on financial processes. These actions were designed to enhance the TCFF's financial stability and ensure the efficient management of funds. Two significant steps were taken:

- Upfront Budget Receipt: TCFF made arrangements to receive the annual budget upfront. This strategic decision ensured that TCFF had immediate access to funds required, enabling prompt payments to all partners and addressing any unforeseen risks that might arise. This approach enhances financial preparedness and minimises the impact of financial disruptions.

- Brazilian Bank Account: TCFF established a dedicated bank account in Brazil. The Brazil-based team initiated a process to organise payments from this local bank account. This initiative serves two key purposes – 1) it reduces the costs of bank charges and risk of time delays associated with transferring funds to Brazil, and 2) it mitigates the risks related to currency exchange fluctuations, as funds are managed in the local currency. This proactive approach contributes to greater financial stability and efficiency in the TCFF's operations.

These measures collectively ensure that TCFF is better equipped to manage its financial resources, maintain financial security, and respond effectively to potential financial challenges and risks.

Financial review

The charitable group statement of financial activities as set out on page 13 shows a net surplus for the year ended 31 March 2023 of £1,097,417 (2022: Deficit of £402,294). This has resulted in net assets of £423,302 (2022: Net liability position of £674,115) held as at 31 March 2023.

Of amounts owing at the year end totalling £659,766, £345,349 is owed to the founder's personal businesses, which supported the foundation in preparing meals for those in need. The majority of this balance has been settled post year end.

Structure, governance and management

Structure and organisation

The Caring Family Foundation (TCFF) was incorporated on 14 January 2005 as a charitable company, registered number 05333148, and registered as a Charity with the Charity Commission, number 1108870. The name of the charity was changed from 'The Children's Charity for the Good of all Children' to 'The Caring Family Foundation' on the 18 December 2019.

The directors of the Company are the trustees. TCFF is under the overall control of the directors, who conduct the affairs of the charity. The directors meet regularly to set the policy and overall direction of TCFF, to review its plans, risk management and safeguarding and to discuss the management of the TCFF's strategic and operational delivery.

TCFF has an open recruitment procedure for new directors who have the appropriate skills and experience to meet the needs of the organisation. TCFF has implemented policies and procedures for the induction and training of both new and existing board members.

Mr Caring is the owner of a collection of Private Members Clubs; The Birley Clubs and an iconic collection of London restaurants; Caprice Holdings, the nationwide Ivy Collection and the loved local greengrocer and national restaurant, Bill's. TCFF has worked in partnership with these hospitality assets to further the vision and ambition of TCFF.

In January 2023, The Caring Family Foundation opened its branch in Brazil, becoming a non-profit association, according to Brazilian laws.

Management personnel

The board of Trustees are the key driving force of governance that direct and control how TCFF delivers its mission and manages risk. All trustees give their time freely and do not receive any remuneration. The Board will be expanding next year, with appointments of three additional trustees.

At the end of the year the TCFF employed six paid staff. The organisation's Director, Katie Beeching, who has overall strategic, operational, and financial responsibility. The UK team is made up of a Head of UK, an Operations Lead and and Project Manager. The Brazil team consists of a Head of Brazil and a Project Manager. Developing and retaining highly skilled and motivated staff with a strong and engaged teamworking culture remains a key priority for the charity. The staff team were supplemented from Birley and Caprice members of staff for PR, marketing, communications and events. Furthermore, TCFF was supported by an extensive network of volunteers, from the founder's hospitality network, who supported with events to support our Food from the Heart campaign in the UK.

TCFF's plan for the next year includes expanding the board of trustees. During this recruitment process, we will carefully assess whether we have a sufficient number of trustees possessing the requisite knowledge, experience, and skills needed for effective governance. TCFF will also consider whether any prospective trustees would benefit from additional training or support to fulfil their roles effectively.

Furthermore, TCFF will evaluate whether new trustees are needed and establish a clear process for their selection. To do this, we will ensure a comprehensive understanding of the roles and the specific skills, experiences, and qualities required for trustees. We will develop a statement of responsibilities or job description to provide prospective trustees with a clear overview of their roles and responsibilities.

Additionally, TCFF may conduct a skills audit among our current board of trustees to identify any existing gaps in expertise. We will also review the term of office for trustees and ensure that we follow our governing document's formal appointment or election process.

It's worth noting that we are aware of the rules regarding trustee eligibility and automatic disqualification, and we will adhere to a structured and formal recruitment process, similarly to staff recruitment. Ultimately, the selection of new trustees will involve both a formal process and an informal one, with the final decision made by the existing board of trustees. The trustees work together to ensure the best decisions are made for TCFF, all decisions are informed and we ensure trustees act within their powers, act honestly and with good intentions and only in the TCFF's interests, always sufficiently informed and having sought advice, take account of all relevant factors and ignore irrelevant factors, manage conflicts of interest and make decisions that are within a range of decisions that a reasonable body of trustees can make. These principles are especially utilised when decisions are complex, involve significant funds or are high impact. Day to day management of TCFF is delegated to the Director, with important matters being reported to the board of trustees. The board remains legally responsible for all activities of the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R A Caring
M N Steinberg
P Caring

The trustee directors have instituted an on-going programme of training on their roles and responsibilities under charity law.

Auditor

In accordance with the company's articles, a resolution proposing that HW Fisher LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



R A Caring
Trustee
Dated: 13 Dec 2023

THE CARING FAMILY FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of The Caring Family Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

A combination of Company Law and Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the group and parent charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the group and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE CARING FAMILY FOUNDATION

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE CARING FAMILY FOUNDATION

Opinion

We have audited the financial statements of The Caring Family Foundation (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the charitable group statement of financial activities, the charitable group and charity balance sheets, the charitable group statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and parent charitable company's affairs as at 31 March 2023 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charity and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept by the parent charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charity's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or for the group to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

As part of our planning process:

- We enquired of management the systems and controls the group has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the group. We determined that the following were most relevant: the Charity SORP, FRS 102, Charities Act 2011, and Companies Act 2006.
- We considered the incentives and opportunities that exist in the group, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the group, together with the discussions held with management at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their accounting estimates.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key income lines, in particular cut-off for evidence of management bias.
- Testing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Obtaining third-party confirmation of material bank balances.
- Documenting and verifying all significant related party (and consolidated) balances and transactions.
- Reviewing documentation such as the charity board minutes for discussions of irregularities including fraud.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE CARING FAMILY FOUNDATION

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Andrew Rich

Andrew Rich (Senior Statutory Auditor)
for and on behalf of HW Fisher LLP

Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom

13 Dec 2023

THE CARING FAMILY FOUNDATION

CHARITABLE GROUP STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	**Unrestricted funds 2023**	**Restricted funds 2023**	**Total 2023**	Unrestricted funds 2022	Restricted funds 2022	Total 2022
		£	**£**	**£**	**£**	**£**	**£**
Income from:							
Donations and legacies	**3**	3,985,888	1,411,714	5,397,602	280,595	610,953	891,548
Investments	**4**	-	-	-	3,218	-	3,218
Total income		3,985,888	1,411,714	5,397,602	283,813	610,953	894,766
Expenditure on:							
Raising funds	**5**	218,100	-	218,100	51,273	-	51,273
Charitable activities	**6**	2,547,102	1,534,983	4,082,085	758,103	487,684	1,245,787
Total resources expended		2,765,202	1,534,983	4,300,185	809,376	487,684	1,297,060
Net income/(expenditure) for the year/ Net movement in funds		1,220,686	(123,269)	1,097,417	(525,563)	123,269	(402,294)
Fund balances at 1 April 2022		(797,384)	123,269	(674,115)	(271,821)	-	(271,821)
Fund balances at 31 March 2023		423,302	-	423,302	(797,384)	123,269	(674,115)

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE CARING FAMILY FOUNDATION

CHARITABLE GROUP AND CHARITY BALANCE SHEETS

AS AT 31 MARCH 2023

	Notes	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Fixed assets					
Investments	**11**	-	-	2	2
Current assets					
Debtors	**12**	57,274	-	60,593	3,594
Cash at bank and in hand		1,025,794	155,971	1,024,117	154,294
		1,083,068	155,971	1,084,710	157,888
Creditors: amounts falling due within one year	**13**	(659,766)	(830,086)	(659,391)	(830,086)
Net current assets/(liabilities)		423,302	(674,115)	425,319	(672,198)
Net assets/(liabilities)		423,302	(674,115)	425,321	(672,196)
Income funds					
Restricted funds	**14**	-	123,269	-	123,269
Unrestricted funds		423,302	(797,384)	425,321	(795,465)
		423,302	(674,115)	425,321	(672,196)

The charitable company's net surplus for the year was £1,097,417 (2022: net deficit of £664,096).

The financial statements were approved by the Trustees on 13 Dec 2023

R A Caring
Trustee

Company Registration No. 05333148

THE CARING FAMILY FOUNDATION

CHARITABLE GROUP STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**17**		869,823		(124,677)
Investing activities					
Investment income received		-		3,218	
Net cash (used in)/generated from investing activities			-		3,218
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			869,823		(121,459)
Cash and cash equivalents at beginning of year			155,971		277,430
Cash and cash equivalents at end of year			1,025,794		155,971

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

The Caring Family Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is 26-28 Conway Street, London, W1T 6BQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities Act 2011, 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

These financial statements consolidate the results of the charity and its wholly owned subsidiary, CCGC Trading Limited, on a line by line basis. A separate statement of financial activities and income and expenditure account are not presented for the charity itself following the exemptions afforded by section 408 of the Companies Act.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity will have adequate resources with the continued support from Mr Caring to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised when a liability is incurred.

Charitable activities included expenditures associated with the objectives of the charity and include both the direct costs and support costs (including governance costs) relating to these activities.

1.6 Cash and cash equivalents

Cash and cash equivalents are cash balances held with banks. .

1 Accounting policies **(Continued)**

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not believe that any critical accounting estimates or judgements have been made.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2023	**2023**	**2023**	2022	2022	2022
	£	**£**	**£**	£	£	£
Donations and gifts	3,985,888	1,411,714	5,397,602	280,595	610,953	891,548

4 Investments

	Total	Unrestricted funds
	2023	2022
	£	£
Interest receivable	-	3,218

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising and publicity		
Fundraising costs	218,100	51,273
	218,100	51,273

6 Charitable activities

	2023	**2022**
	£	**£**
Provision of meals	899,886	602,904
Reforestation	84,440	-
	984,326	602,904
Grant funding of activities (see note 7)	2,628,220	409,834
Share of support costs (see note 8)	437,986	216,815
Share of governance costs (see note 8)	31,553	16,234
	4,082,085	1,245,787
Analysis by fund		
Unrestricted funds	2,547,102	758,103
Restricted funds	1,534,983	487,684
	4,082,085	1,245,787

7 Grants payable

	2023	2022
	£	£
Grants to institutions:		
Women's Aid Federation of England	9,830	-
Ashiana Network	10,000	-
Amadudu	9,980	-
Kurdish and Middle Eastern Women's Organisation	9,990	-
Rochdale Women's Welfare Association	10,000	-
Sahara for Preston	10,000	-
IKWRO	10,000	-
Jewish Women's Aid	9,724	-
Panahghar	9,982	-
The Angelou Centre	10,000	-
Halo Project	9,984	-
Roshni	10,000	-
Soheli	9,344	-
Apna Haq	10,000	-
Parneyan Training Centre	4,067	-
Kiran Support Services	10,000	-
Instituto Para O Desenvolvimento Sustentavel Indes	41,389	-
Instituto Capim Santo	2,486	-
Instituto Para O Desenvolvi	95,129	-
The Childhood Trust	70,000	-
SOS Amazonia	768,325	-
Thomas's Foundation	100,000	100,000
United Kingdom for UNHCR	783,000	10,000
Instituto Capim Santo	-	7,363
Saudavel (BQM)	-	99,082
One Tree Planted	614,990	185,389
Refugee Trauma Initiative	-	4,000
Yalda Hakim Foundation	-	4,000
	2,628,220	409,834

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	111,658	-	111,658	77,756	-	77,756
Legal and professional	326,328	-	326,328	139,059	-	139,059
Audit fees	-	31,553	31,553	-	16,234	16,234
	437,986	31,553	469,539	216,815	16,234	233,049
Analysed between						
Charitable activities	437,986	31,553	469,539	216,815	16,234	233,049

Amounts within governance costs paid to auditors for statutory audit services totalled £27,755 (2022: £16,234) is made up of £18,210 (2022: £13,500) accrued costs relating to the 2023 audit and additional payments made in the year against 2022 audit of £9,545 (2022: £4,255) due to an under accrual made in the previous year. Remaining amounts relate to costs paid to non statutory auditors for other audit services.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	4	2

Employment costs	2023 £	2022 £
Wages and salaries	98,210	69,004
Social security costs	13,448	7,387
	111,658	76,391

11 Subsidiaries

Details of the charity's subsidiary at 31 March 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	% Held Indirect
CCGC Trading Limited	England and Wales	Fundraising and event holding company	Ordinary	100.00	

12 Debtors

	Group		Charity	
	2023	2022	2023	2022
Amounts falling due within one year:	£	£	£	£
Trade debtors	10	-	10	-
Amounts owed by subsidiary undertakings	-	-	3,319	3,594
Other debtors	55,879	-	55,879	-
Prepayments and accrued income	1,385	-	1,385	-
	57,274	-	60,593	3,594

The amounts due from the charity's subsidiary undertaking, CCGC Trading Limited shown also within comparative figures, incur interest at 1.5% above the Bank of England base rate, they are also guaranteed by R. A. Caring. This amount has been fully paid back during the year.

13 Creditors: amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	281,895	18,887	281,895	18,887
Other creditors	345,349	787,108	344,974	787,108
Accruals and deferred income	32,522	24,091	32,522	24,091
	659,766	830,086	659,391	830,086

Other creditors relate to outstanding payments to the founder's personal businesses for the provision of meals, £345,349 (2022: £787,108).

14 Restricted funds

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

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£
Rainforest Foundation Inc	308,658	(185,389)	123,269	828,161	(951,430)	-
Food from the Heart	190,695	(190,695)	-	200,305	(200,305)	-
International Day of the Girl	11,600	(11,600)	-	-	-	-
Thomas's Foundation	100,000	(100,000)	-	100,000	(100,000)	-
UNHCR	-	-	-	282,083	(282,083)	-
Women and Girls	-	-	-	1,165	(1,165)	-
	610,953	(487,684)	123,269	1,411,714	(1,534,983)	-

Food from the Heart: To fund a campaign focusing on feeding children affected by food poverty and supporting their physical and mental health.

International Day of the Girl: A fund to support the awareness of domestic abuse on women in the UK and Brazil, enabling women to access legal and professional services, educational programmes and tailored support.

Rainforest Foundation: A fund to support the efforts of reforesting degraded areas in Brazil to strengthen the local flora and help traditional communities to maintain their sources of income.

Thomas's Foundation: A fund to support programmes in providing educational opportunities for children in the local communities of the Thomas's London Day School located in Battersea, Clapham, Fulham and Kensington as well as overseas in remote hill villages of rural Nepal.

UNHCR: A fund to aid the humanitarian crisis in Ukraine with a direct focus in aiding women and children in need.

Women and Girls: A fund dedicated to domestic abuse awareness and support. Funding has helped to support specialised domestic domestic support centres to work with at-risk young girls as well as increase awareness to reduce barriers in accessing support.

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	423,302	-	423,302	(797,384)	123,269	(674,115)
	423,302	-	423,302	(797,384)	123,269	(674,115)

16 Related party transactions

The year end amounts owing to related businesses of founder Mr R Caring totalled £345,349 (2022: £787,108). This balance has been settled in full post year end.

The Caring Family Foundation received donations totalling £3.8m (2022: £140,000) from Mr R Caring.

17	**Cash generated from operations**	**2023**	**2022**
		£	**£**
	Surplus/(deficit) for the year	1,097,417	(402,294)
	Adjustments for:		
	Investment income recognised in statement of financial activities	-	(3,218)
	Movements in working capital:		
	(Increase) in debtors	(57,274)	-
	(Decrease)/increase in creditors	(170,320)	280,835
	Cash generated from/(absorbed by) operations	869,823	(124,677)

18 **Analysis of changes in net funds**

The charity had no debt during the year.

The Caring Family Foundation

England & Wales - Charity number 1108870

Accounts

Charity Registration No. 1108870

Company Registration No. 05333148 (England and Wales)

THE CARING FAMILY FOUNDATION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

THE CARING FAMILY FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R A Caring M N Steinberg P Caring
Secretary	A Bennett-Baggs
Charity number	1108870
Company number	05333148
Registered office	26-28 Conway Street London W1T 6BQ
Auditor	HW Fisher LLP Acre House 11-15 William Road London NW1 3ER United Kingdom
Bankers	HSBC Private Bank (UK) Limited 78 St James Street London SW1A 1JB
Solicitors	Bates Wells & Braithwaite 2-6 Cannon Street London EC4M 6YH

THE CARING FAMILY FOUNDATION

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THE CARING FAMILY FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011, 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)".

Objectives and activities

The Caring Family Foundation's vision is a world free from hunger, harm and hurt where women and children can thrive. Its mission is to work towards that world via practical support to ensure every child has access to a nutritious meal, every woman is free to make her own choices without violence and rainforest communities can flourish alongside nature as deforestation is reversed.

The Foundation partners with organisations both in the UK and in Brazil to provide meals to children who are struggling with the high rates of hunger and food insecurity across both countries, as well as to provide safety for women in a situation of domestic violence, enabling them to make their own choices about their futures and their children's futures.

In line with Charity Commission guidance, the directors consider the work done by the Foundation, to be in the public benefit as the services supplied are to advance the relief of poverty and the advancement of health or the saving of lives. The directors are satisfied that the objectives of the Foundation will be met through the various activities being undertaken.

Principal Activity and Review of Activities

The Caring Family Foundation was founded with a vision to support children and families within vulnerable communities in need. Three main areas of work are: child hunger, domestic abuse and reforestation.

We fund and provide domestic violence services that are specifically designed to feel accessible and hopeful, and we build them to last as community places for future growth.

We fund and provide nourishing meals to vulnerable children so their families can feel more resilient, and we raise wider awareness of the extent of the problem, in order to galvanise wider action. Our approach is to foster direct, targeted action on the biggest challenges by building and activating a change community.

We fund major tree-planting programmes in devastated areas that train and equip women and their families to grow crops for food and income that can also support community growth.

We work in the UK and Brazil. Both countries face high levels of child hunger and domestic abuse. Strategies across both countries are aligned with country specific nuances incorporated to ensure the Foundation's work meets the communities needs and the foundation's mission.

Annually the foundation partners private members club Annabel's with the initiative 'Annabel's for the Amazon' to raise awareness and funds towards reforestation and restoration programmes in Brazil.

In addition, The Caring Family has an personal link with with Brazil, as it is the birthplace of Patricia Caring, one of the founders. The Foundation has the resources and expertise to tackle these problems in these countries specifically, supporting vulnerable families towards real choices and hopeful lives, while raising global awareness through the work.

Achievements and performance
UK achievements & performance

- 343,125 meals provided between April 2021 - March 2022
- 8 cities supported across the UK
- 6000+ children supported across the UK
- 1 national campaign launched
- 3 partnerships with organisations
- 3 violence against women and children organisations supported

Brazil achievements & performance

- 105,719 meals provided between April 2021 - March 2022
- 3 partners selected for meal distribution in Sao Paulo, reaching several communities across the city : Agência Solano Trindade/ Instituto Capim Santo and Mãos de Maria.
- 8000+ children supported in Sao Paulo
- 1 violence against women and children organisation supported
- 859 women supported fleeing domestic violence
- 4,498 psychological, social and legal services delivered to women fleeing domestic abuse
- 1 new environmental project launched
- 200,000 trees planted in the Brazilian Amazon

Child Hunger

Food from the Heart – UK

Following on from the successful Million and one Meal campaign. The Caring Family Foundation relaunched our latest campaign "Food from the Heart" in November 2021 with the aim of making a difference to the lives of children in the UK living in poverty. Throughout the winter period, this campaign provided 250,000 meals across the UK to children most in need of food, in partnership with FareShare, The Felix Project and City Harvest. The campaign was born from the desire to play a role in alleviating the disastrous impacts the COVID-19 pandemic has had on the existing growing problem of child food poverty across the UK.

In 2022, The Caring Family Foundation turned its direction to the challenge of holiday hunger, creating its own networks to deliver meals to children in the week before the school holidays, ensuring greater food security, while also working to help alleviate the shame and stigma from those struggling to afford food. In 2022, a total of 93,125 meals were distributed until the end of March, supporting 33 schools and 5 foodbanks across London, Manchester, Liverpool, Nottingham, and Birmingham.

Amor que Nutre – Brazil

In summer 2021, the Foundation's board of directors decided to also develop a similar meal delivery programme in Brazil, due to the ties the Foundation already had with the country via the Domestic Abuse programme as well as the extremely hard situation faced by the Brazilian families, where more than 33 million people are living without regular access to food.

Together with a specialist consultant team, the Foundation developed a programme to maximise our impact in the country, reaching as many hungry children as possible while also building the Foundation's reputation through partnership with well-established organisations.

As it was our first year in Brazil, our direction was to establish our programme in Sao Paulo, where there is more access to logistics, ensuring the cost per meal would be more in line with the UK's. Considering the reality of Brazil and after discussing with specialists in the field, the decision was to deliver ready to eat meals, instead of frozen.

Furthermore, we commenced a pilot programme to reach more vulnerable communities, the Foundation initially designed a proposal for the construction of a dedicated kitchen for The Caring Family Foundation, but to ensure better production cost efficiency, agility in starting the project and capability of delivery meals to the most vulnerable communities in São Paulo, we chose to operate as a network. Funding three different community kitchens, Capim Santo Institute, Solano Trindade Agency and Mãos de Maria.The meal project in Brazil was then launched in November 2021 with an initial delivery of 50,000 meals with a focus on a Christmas campaign, and from January the 3 partners established regular delivery in their communities, with an average of 1,700 nutritious meals delivered every day to children and families in need as part of our Amor que Nutre campaign, making us one of the largest daily meal distributors in the country, as we expect to reach our target of 350,000 meals for 2022 in Brazil.

Domestic Abuse

The foundation believes in a world where women and children can live free of violence. As domestic abuse against women and girls in the UK and Brazil is widespread and growing, the Foundation works to ensure more women in the UK and Brazil are aware of domestic violence support and accessing it, enabling them to make their own choices about their futures and their children's futures.

In June 2020, The Caring Family Foundation established Bem Querer Mulher: West House; a women's support centre in São Paulo, Brazil. Through our ongoing support for West House, we have enabled hundreds of women and their children escaping domestic abuse to find the strength to leave their abusers, to secure safety, to rebuild their self-esteem, and to rewrite their own stories.

This relationship continued throughout 2021, and in December 2021 the Foundation and Bem Querer Mulher signed an enhanced partnership contract with funding for more senior staff to allow more and more children to be supported with specialist care in the city of Sao Paulo.

The new contract with Bem Querer Mulher included a refurbishment to make the house more welcoming for women and children, enhancing shared spaces, childrens room, playground and session rooms.

The Foundation also set up an emergency fund to remove barriers to access including travel funds and a family and children's worker to support childcare whilst mothers attend their sessions.

Reforestation

As Amazonian deforestation is at a 14-year high, hurting local communities who are in the frontline, the Foundation developed a strong partnership to reforest devasted areas as well as allow rainforest communities to flourish alongside nature as deforestation is reversed.

On Thursday 30 September 2021, The Caring Family Foundation hosted Annabel's for the Amazon, raising awareness of the current crises the Amazon is facing. The event raised funds which will go towards a joint project with One Tree Planted to plant 1 million trees by March 2023, and the first 200,000 trees were planted in the Amazon between January and March 2022.

Due to a spike of COVID 19 during the first months of 2021, there was a delay in the delivery of the project with Rainforest US, and the first nurseries were only built later in the year. By March 2022, six of ten nurseries have been built and four more are pending construction. Seedling production is underway at all of the six nurseries with a total of 7,000 seedlings produced.

Grant awarding, event, and crisis response

On Monday 11 October 2021, The Caring Family Foundation joined Annabel's to host an International Day of the Girl event. To honour this important occasion, we were joined by Zarlasht Halaimzai and Kamila Sidiqi, both of whom fled Afghanistan due to the threats to their lives at the hands of the Taliban. Zarlasht and Kamila share an insight into their personal experiences living as girls in Afghanistan, describing the fear of having to flee their home countries and informing Members of the work they are now doing to help other women and girls in similar situation to themselves. All funds raised via The Caring Family Foundation were donated to Refugee Trauma Initiative, The Yalda Hakim Foundation and UNHCR.

On Wednesday 8 December 2021, The Birley Wine Club welcomed guests to an evening dinner and auction in The Garden at Annabel's, raising £102,000 for The Caring Family Foundation's 'Food from the Heart' Campaign.

On Tuesday 8 March 2022, The Caring Family Foundation & Annabel's hosted an inspirational morning to celebrate International Women's Day and discuss this year's official theme of International Women's Day: 'Break the Bias'. Members, guests, and figureheads enjoyed brunch whilst listening to the thought-provoking conversations. Following the event, 100% of the ticket proceeds were donated by The Caring Family Foundation to UNHCR.

On Thursday 10th March 2022, Richard and Patricia Caring, Co-Chairman and Co-Chairwoman of The Birley Clubs and Founders of The Caring Family Foundation took to the stage during Annabel's 4th Birthday celebrations to announce that 100% of the £283,000 revenue from the evening would be donated to support the UN Refugee Agency. The Caring Family Foundation pledged an additional £500,000 to boost the total amount donated to £783,000.

Risk management

As a charitable foundation, we regularly review the risks the foundation may face and implement policies and procedures designed to mitigate and minimise any potential impact on the Foundation should such risks arise.

We uphold risk management processes in the UK and in Brazil and where necessary work with experts to ensure risk is identified, mitigated and managed.

The trustee directors have reviewed the major risks to which the charity is exposed including Reputation, Health and Safety and Financial, and systems have been established to manage those risks. Our trustees regularly review and assess the associated risks across all areas of the foundation's work and plan for the management and mitigation of such risk. Trustees follow a risk framework that allows them to identify the major risks that apply to the foundation, make decision about how to respond to the risks they face and make appropriate statements regarding risk management in any relevant reporting. Our risk management process is tailored to the size and complexity of the foundation.

The Trustees have considered the long-term effects of the Covid-19 pandemic and recovery, as well as the current economic and political situation on the charity's activities, but does not believe that these will be significant. The Trustees have a reasonable expectation that the Charity can continue as a going concern for the foreseeable future.

Financial review

The charitable group statement of financial activities as set out on page 11 and shows a net accumulated deficit of the charitable group at 31 March 2022 is £674,115 (2021: £271,821).

Of amounts owing at the year end, £787,108 is owed to the founder's personal businesses, which supported the foundation in preparing meals for those in need. Outstanding amounts at the year end will be settled personally by the founder.

The main activity of the subsidiary, CCGC Trading Limited (Registered no; 5446079), is the organisation and holding of fundraising events for the charity. The company pays any taxable profits to its parent charity, The Caring Family Foundation. The amount payable in respect of the year ended 31 March 2022 is £nil (2021 - £nil). During the year the subsidiary company held no fundraising events. The deficit in the subsidiary company (CCGC Trading Limited) mainly arises from historic trading losses plus accumulated interest on the intracompany loan. CCGC Trading Limited incur interest charged at 1.5% above the Bank of England base rate. This loan will be repaid within the next financial year.

The Trustees seek to retain a prudent level of reserves from Unrestricted income. The reserves policy accords with the Charity Commission's guidelines and comprises the following two elements:

- To underpin the running of the Foundation with three month's running costs
- Identify those running costs that will enable the Foundation to meet its obligations to staff and other stakeholders whilst removing unnecessary expenditure.

Unrestricted reserve levels are reviewed annually in line with annual planning and budgeting process and monitored throughout the year.

There are no restrictions on where the charity invests any money not immediately required for its objects. The management of these investments is delegated to a financial expert. The investment policy of the trustee directors is to optimise income, while mitigating risk through a secure investment spread and guaranteed capital repayment.

Structure, governance and management
Structure and organisation

The Caring Family Foundation was incorporated on 14 January 2005 as a charitable company, registered number 05333148, and registered as a Charity with the Charity Commission, number 1108870. The name of the charity was changed from The Caring Foundation to The Caring Family Foundation on the 18 December 2019.

The directors of the Company are the trustees. The Foundation is under the overall control of the directors, who conduct the affairs of the charity. The directors meet regularly to set the policy and overall direction of the Foundation, to review its plans, risk management and safeguarding and to discuss the management of the Foundation's strategic and operational delivery.

Management personnel

The board of Trustees are the key driving force of governance that direct and control how the Foundation delivers its mission and manages risk. All trustees give their time freely and do not receive any remuneration.

The Foundation consulted with Katie Beeching in 2021 who started to support the strategic direction of the Foundation. The staff team was supplemented with a Head of Operations and a Brazil Project Manager.

During the period of this report, the Foundation employed a part-time consultant as UK Project Manager, and in October 2021 we hired a local team of three professionals in the areas of communication, administration and strategy to help us develop actions in Brazil with efficiency and with enhanced due diligence.

Our trustees work together to ensure the best decisions are made for the foundation, all decisions are informed and we ensure trustees act within their powers, act honestly and with good intentions and only in the foundation's interests, always sufficiently informed and having sought advice, take account of all relevant factors and ignore irrelevant factors, manage conflicts of interest and make decisions that are within a range of decisions that a reasonable body of trustees can make. These principles are especially utilised when decisions are complex, high impact, involve significant funds or are high impact.

Day to day management of the foundation is delegated to the Director of the foundation, with important matters being reported to the board of trustees. The board remains legally responsible for all activities of the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R A Caring
M N Steinberg
P Caring

The trustee directors have instituted an on-going programme of training on their roles and responsibilities under charity law.

Auditor

HW Fisher LLP were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

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R A Caring

Trustee

Dated: 22.12.22

THE CARING FAMILY FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of The Caring Family Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

A combination of Company Law and Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the group and parent charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the group and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE CARING FAMILY FOUNDATION

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE CARING FAMILY FOUNDATION

Opinion

We have audited the financial statements of The Caring Family Foundation (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the charitable group statement of financial activities, the charitable group and charity balance sheet, the charitable group statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and parent charitable company's affairs as at 31 March 2022 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charity and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept by the parent charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charity's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or for the group to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

As part of our planning process:

- We enquired of management the systems and controls the group has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the group. We determined that the following were most relevant: the Charity SORP, FRS 102, Charities Act 2011, and Companies Act 2006.
- We considered the incentives and opportunities that exist in the group, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the group, together with the discussions held with management at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their accounting estimates.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key income lines, in particular cut-off for evidence of management bias.
- Testing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Obtaining third-party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as the charity board minutes for discussions of irregularities including fraud.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE CARING FAMILY FOUNDATION

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Andrew Rich

Andrew Rich (Senior Statutory Auditor)
for and on behalf of HW Fisher LLP

Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom

22 Dec 2022

THE CARING FAMILY FOUNDATION

CHARITABLE GROUP STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	280,595	610,953	891,548	1,822,213	100,000	1,922,213
Investments	4	3,218	-	3,218	3,173	-	3,173
Total income		283,813	610,953	894,766	1,825,386	100,000	1,925,386
Expenditure on:							
Raising funds	5	51,273	-	51,273	-	-	-
Charitable activities	6	758,103	487,684	1,245,787	2,192,631	100,000	2,292,631
Total resources expended		809,376	487,684	1,297,060	2,192,631	100,000	2,292,631
Net (expenditure)/income for the year/ Net movement in funds		(525,563)	123,269	(402,294)	(367,245)	-	(367,245)
Fund balances at 1 April 2021		(271,821)	-	(271,821)	95,424	-	95,424
Fund balances at 31 March 2022		(797,384)	123,269	(674,115)	(271,821)	-	(271,821)

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE CARING FAMILY FOUNDATION

CHARITABLE GROUP AND CHARITY BALANCE SHEETS

AS AT 31 MARCH 2022

	Notes	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Fixed assets					
Investments	11	-	-	2	2
Current assets					
Debtors	12	-	-	3,594	273,894
Cash at bank and in hand		155,971	277,430	154,294	275,752
		155,971	277,430	157,888	549,646
Creditors: amounts falling due within one year	13	(830,086)	(549,251)	(830,086)	(549,251)
Net current liabilities		(674,115)	(271,821)	(672,198)	395
Net liabilities		(674,115)	(271,821)	(672,196)	397
Income funds					
Restricted funds	14	123,269	-	123,269	-
Unrestricted funds		(797,384)	(271,821)	(795,465)	397
		(674,115)	(271,821)	(672,196)	397

The charitable company's net deficit for the year was £664,096 (2021: £364,072).

The financial statements were approved by the Trustees on 22.12.22

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R A Caring
Trustee

Company Registration No. 05333148

THE CARING FAMILY FOUNDATION

CHARITABLE GROUP STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**17**		(124,677)		176,743
Investing activities					
Investment income received		3,218		3,173	
Net cash generated from investing activities			3,218		3,173
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(121,459)		179,916
Cash and cash equivalents at beginning of year			277,430		97,514
Cash and cash equivalents at end of year			155,971		277,430

1 Accounting policies

Charity information

The Caring Family Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is 26-28 Conway Street, London, W1T 6BQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities Act 2011, 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

These financial statements consolidate the results of the charity and its wholly owned subsidiary, CCGC Trading Limited, on a line by line basis. A separate statement of financial activities and income and expenditure account are not presented for the charity itself following the exemptions afforded by section 408 of the Companies Act.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity will have adequate resources with the continued support from Mr Caring to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised when a liability is incurred.

Charitable activities included expenditures associated with the objectives of the charity and include both the direct costs and support costs (including governance costs) relating to these activities.

1.6 Cash and cash equivalents

Cash and cash equivalents are cash balances held with banks. .

1 Accounting policies **(Continued)**

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not believe that any critical accounting estimates or judgements have been made.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2022	**2022**	**2022**	2021	2021	2021
	£	**£**	**£**	£	£	£
Donations and gifts	280,595	610,953	891,548	1,822,213	100,000	1,922,213

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	3,218	3,173

5 Raising funds

	Unrestricted funds	Total
	2022	2021
	£	£
Fundraising and publicity		
Fundraising costs	51,273	-
	51,273	-

6 Charitable activities

	2022	**2021**
	£	**£**
Provision of meals	602,904	1,823,478
Grant funding of activities (see note 7)	409,834	308,744
Share of support costs (see note 8)	216,815	141,909
Share of governance costs (see note 8)	16,234	18,500
	1,245,787	2,292,631
Analysis by fund		
Unrestricted funds	758,103	2,192,631
Restricted funds	487,684	100,000
	1,245,787	2,292,631

7 Grants payable

	2022	2021
	£	£
Grants to institutions:		
Chayn	-	39,000
Womens Aid	-	39,000
BSWA	-	39,000
Wadham Jersey Limited	-	25,000
Ray of Hope	-	22,624
The Halo Project	-	8,650
Karma Nirvana	-	8,650
Richmond Borough Mind	-	2,800
Centre for Mental Health	-	2,850
UCL Development Fund	-	2,800
National Society for the Prevention of Cruelty to Children	-	2,850
Instituto Para O Desenvolvi	-	11,860
Thomas's Foundation	100,000	100,000
United Kingdom for UNHCR	10,000	-
Instituto Capim Santo	7,363	-
Saudavel (BQM)	99,082	-
One Tree Planted	185,389	-
Refugee Trauma Initiative	4,000	-
Yalda Hakim Foundation	4,000	-
Other		3,660
	409,834	308,744

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	77,756	-	77,756	-	-	-
Legal and professional	139,059	-	139,059	141,909	-	141,909
Audit fees	-	16,234	16,234	-	18,500	18,500
	216,815	16,234	233,049	141,909	18,500	160,409
Analysed between						
Charitable activities	216,815	16,234	233,049	141,909	18,500	160,409

Governance costs includes payments to the auditors of £16,234 (2021- £18,500) for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	2	-

Employment costs	2022 £	2021 £
Wages and salaries	69,004	-
Social security costs	7,387	-
	76,391	-

11 Subsidiaries

Details of the charity's subsidiary at 31 March 2022 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	% Held Indirect
CCGC Trading Limited	England and Wales	Fundraising and event holding company	Ordinary	100.00	

12 Debtors

	Group		Charity	
Amounts falling due within one year:	2022 £	2021 £	2022 £	2021 £
Amounts owed by subsidiary undertakings	-	-	3,594	273,894

The amounts due from the charity's subsidiary undertaking, CCGC Trading Limited, incur interest at 1.5% above the Bank of England base rate, they are also guaranteed by R. A. Caring. This has been paid back by the date these financial statements have been approved.

13 Creditors: amounts falling due within one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	18,887	-	18,887	-
Other creditors	787,108	527,091	787,108	527,091
Accruals and deferred income	24,091	22,160	24,091	22,160
	830,086	549,251	830,086	549,251

Other creditors relate to outstanding payments to the founder's personal businesses for the provision of meals, £787,108 (2021: £527,091).

14 Restricted funds

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

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£
Rainforest Foundation Inc	100,000	(100,000)	-	308,658	(185,389)	123,269
Food from the Heart	-	-	-	190,695	(190,695)	-
International Day of the Girl	-	-	-	11,600	(11,600)	-
Thomas's Foundation	-	-	-	100,000	(100,000)	-
	100,000	(100,000)	-	610,953	(487,684)	123,269

Food from the Heart: To fund a campaign focusing on feeding children affected by food poverty and supporting their physical and mental health.

International Day of the Girl: A fund to support the awareness of domestic abuse on women in the UK and Brazil, enabling women to access legal and professional services, educational programmes and tailored support.

Rainforest Foundation: A fund to support the efforts of reforesting degraded areas in Brazil to strengthen the local flora and help traditional communities to maintain their sources of income.

Thomas's Foundation: A fund to support programmes in providing educational opportunities for children in the local communities of the Thomas's London Day School located in Battersea, Clapham, Fulham and Kensington as well as overseas in remote hill villages of rural Nepal.

15 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Current assets/(liabilities)	(797,384)	123,269	(674,115)	(271,821)	-	(271,821)
	(797,384)	123,269	(674,115)	(271,821)	-	(271,821)

16 Related party transactions

As at the year amounts owing to related businesses of founder Mr R Caring totalled £787,108 (2021: £527,091). This balance has been settled in full post year end.

The Caring Family Foundation received donations totalling £140,000 (2021: £100,000) from Mr R Caring.

17 Cash generated from operations

	2022	2021
	£	£
Deficit for the year	(402,294)	(367,245)
Adjustments for:		
Investment income recognised in statement of financial activities	(3,218)	(3,173)
Movements in working capital:		
(Increase)/decrease in debtors	-	250
Increase in creditors	280,835	546,911
Cash (absorbed by)/generated from operations	(124,677)	176,743

18 Analysis of changes in net funds

The charity had no debt during the year.

The Caring Family Foundation

England & Wales - Charity number 1108870

Accounts

Charity Registration No. 1108870

Company Registration No. 5333148 (England and Wales)

THE CARING FAMILY FOUNDATION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

THE CARING FAMILY FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R A Caring	
	M N Steinberg	(Appointed 2 February 2021)
	P Caring	(Appointed 7 May 2020)
Secretary	A Bennett-Baggs	
Charity number	1108870	
Company number	5333148	
Registered office	26-28 Conway Street London W1T 6BQ	
Auditor	HW Fisher LLP Acre House 11-15 William Road London NW1 3ER United Kingdom	
Bankers	HSBC Private Bank (UK) Limited 78 St James Street London SW1A 1JB	
Solicitors	Bates Wells & Braithwaite 2-6 Cannon Street London EC4M 6YH	

THE CARING FAMILY FOUNDATION

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THE CARING FAMILY FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles 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)".

Objectives and activities
The Foundation's objectives are to provide grants to organisations to support children and young people in need. However during this period the Foundation also responded to the pandemic and led its own national campaign to tackle food insecurity to support frontline workers and vulnerable communities.

In line with Charity Commission guidance the directors consider the work done by the Foundation, to be in the public benefit as the services supplied are to advance the relief of poverty and the advancement of health or the saving of lives.

The directors are satisfied that the objectives of the Foundation will be met through the various activities being undertaken.

The Caring Family Foundation was founded with a vision to support vulnerable communities in need.

During the first quarter of 2020 the COVID 19 pandemic struck impacting the global population. The UK suffered with extremely high death rates and significant lockdown periods, putting extreme pressure on the country's national health service and key workers and in some cases, exacerbating vulnerable communities already challenging situations.

The Foundation's focus to date had been awarding grants and forming partnerships with grass-roots organisations to deliver lasting change. However, when the impact of the pandemic started to become clear and the UK was placed in a national lockdown from the 26th March 2020. It was at this stage that the Foundation's board of directors decided to respond to the crisis, through fundraising across their networks and the general public, harnessing their expertise in the food and hospitality sector, galvanising a community effort of staff volunteers and currently closed kitchens across the country to forge partnerships with award-winning charitable partners, ensuring the delivery of over a million nutritious meals to those in need and the Million and One Meals campaign commenced.

The foundation is growing slowly and therefore taking time to demonstrate impact and delivery, as well as, formatting its vision, mission and direction of travel for the strategic direction for the foundation. Therefore we have taken the decision to be methodical in selecting the makeup of the board and key skills and individuals that we require to achieve our ambitious delivery. When we are in a position to recruit further trustee members we will consider whether we have enough trustees with the right knowledge, experience and skills, whether they require any training or support to conduct their role effectively and whether we require new trustees and the process we would undertake. We would ensure we have a thorough understanding of the role and skills, experiences and qualities we require. A statement of responsibilities (or job description) would be drafted to inform the prospective trustee of the role. Where appropriate a trustee skills audit would be conducted of the current board. The term of office for trustees would be checked and the governing document for the formal process of appointment or election would be checked. The foundation is aware of the rules regarding eligibility and automatic disqualification of trustees and would follow a formal process, similar to staff recruitment, followed by an informal process to be selected by the existing trustees. Induction is vital and is the gateway for new trustees to ensure they are informed with regards to the foundation, their legal responsibilities and key policies and procedures. An induction programme would include meetings and introductions to other trustees, employees and beneficiaries, invitations to events, meetings and presentations, documentations for a trustee induction pack and buddying or coaching where required.

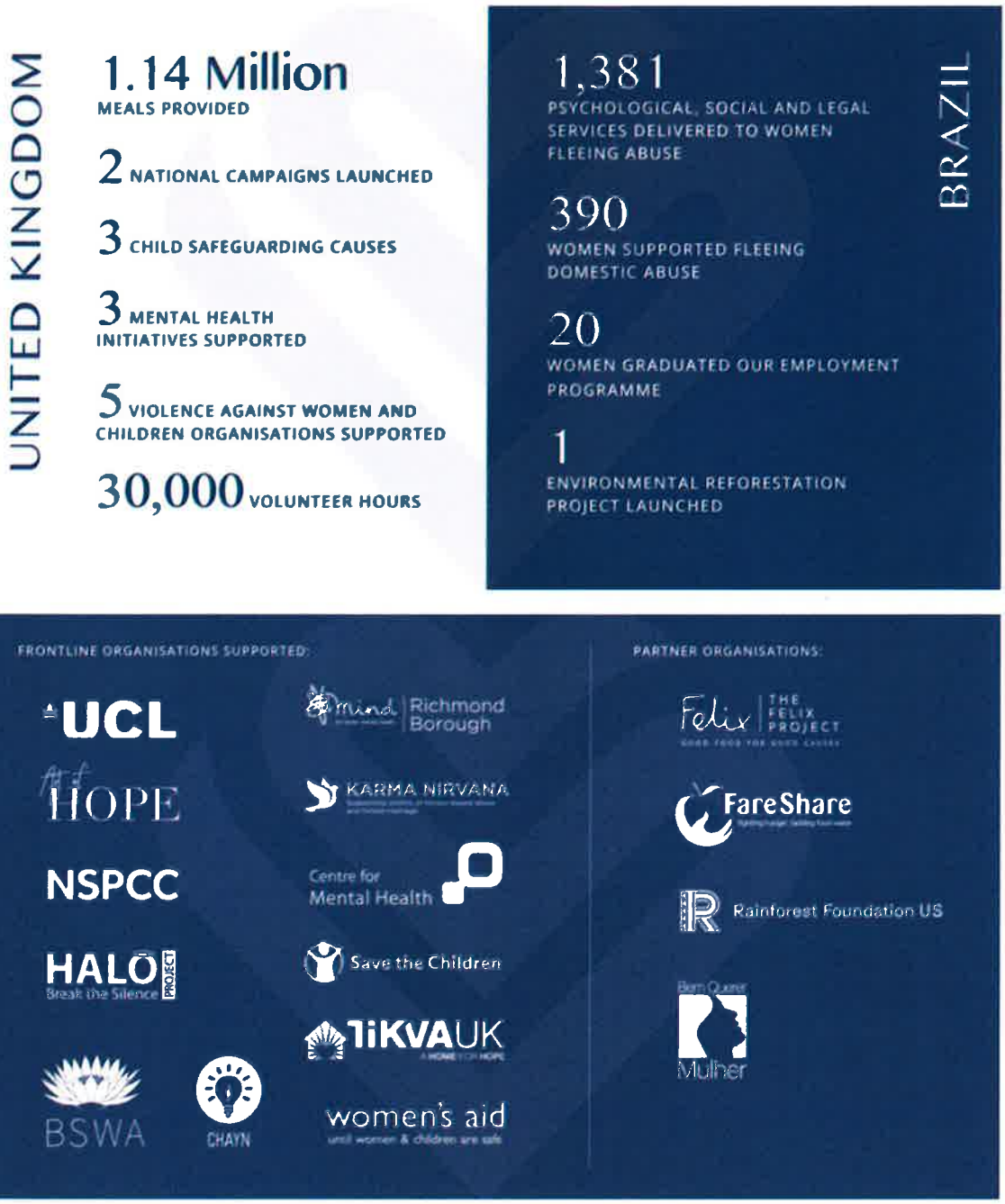
Our trustees work together to ensure the best decisions are made for the foundation, all decisions are informed and we ensure trustees act within their powers, act honestly and with good intentions and only in the foundation's interests, always sufficiently informed and having sought advice, take account of all relevant factors and ignore irrelevant factors, manage conflicts of interest and make decisions that are within a range of decisions that a reasonable body of trustees can make. These principles are especially utilised when decisions are complex, high impact, involve significant funds or are high impact. Day to day management of the foundation is delegated to the Director of the foundation, with important matters being reported to the board of trustees. The board remains legally responsible for all activities of the charity.

THE CARING FAMILY FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance



During the lockdown restrictions, the Foundation galvanised a robust volunteer network who came together, to work tirelessly and gave their time freely to produce and distribute a million and one nutritious and freshly cooked meals for the NHS and vulnerable communities across the UK. Donations of over £1.8m were received from friends, members of the Birley clubs, customers of the restaurants and members of the public and people from all over the world. Suppliers gifted food and delivery trucks and their drivers. Over 30,000 volunteer hours were given by the teams from The Ivy, Bills and The Birley Clubs.

THE CARING FAMILY FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021



The foundation believes in a world where women and children feel safe and no child goes hungry. In response to the growing crisis of food poverty and violence against women and children, the Foundation is committed to; supporting vulnerable families to ensure no child goes hungry, and empowering women and children fleeing violence to find safety and hope.

In June 2020, The Caring Family Foundation established Bem Querer Mulher: West House; a women's support centre in São Paulo, Brazil. Through our ongoing support for West House, we have enabled hundreds of women and their children escaping domestic abuse to find the strength to leave their abusers, to secure safety, to rebuild their self-esteem, and to rewrite their own stories. Since establishing Bem Querer Mulher West House in 2020 until April 2021, we have been able to support 390 women and their children escape domestic abuse and find safety. In addition, we have been able to offer 1,381 services including psychological support, legal support, and social services (including initial assessments and referrals to specialist support for health, safety and general wellbeing) - a crucial step in helping to break the cycle of abuse and ensure survivors are able to secure and maintain independence.

Through the support of The Caring Family Foundation, West House has been able to offer the Professional Human Capacitation course which not only aims to equip them with professional skills so they can start a trade and financially provide for themselves and their children, but also teaches them how to deconstruct their history of violence and realise they are more than what happened to them. Sometimes finding the strength to flee an abusive relationship is just the first step in breaking the cycle of domestic violence, and the unique community of women supporting women at West House helps survivors through the extended process of rebuilding their lives with a newfound sense of independence and peace.

With the women we support we identified the requirement for professional development training to gain employment and financial security to break the cycle of abuse. The course commenced at the end of the 2020, 26 women started the course, 20 finished the course. Of the 6 who did not complete, 3 found employment before the end of the course and 3 were unable to complete due to covid. Of the 20 who completed the course; 3 went into the formal labour market, 6 were within selection processes, 9 had started their own businesses and 2 were in the informal labour market.

Grant awarding, event and crisis response
As a grant awarding foundation, we ran two events to mark Mental Health Day and for International Day of the Girl where the foundation raised funds and donated funds to key frontline charities.
On August 4, 2020, a deadly explosion at the port of Beirut killed nearly 200 individuals, injured thousands more, and damaged the capital. Seeing the devasting destruction and loss of life, The Caring Family Foundation raised funds and donated to Art of Hope, a charity working on the ground in Lebanon. Art of Hope, with their grassroots partners on the ground, used the funds to provide emergency & long-term support for the victims.

On Wednesday 23rd September, The Caring Family Foundation hosted an event at Annabel's private members club, to celebrate the Amazon, raising awareness of current crises it faces. The event raised a staggering amount which funded a joint project with The Rainforest Foundation US in partnership with the Indigenous Council of Roraima's Environmental Department, one of the most devastated areas in the Brazilian Amazon. This project will help towards the fight against climate change, enhance local indigenous rights, reduce emissions and to help to restore the Amazon to its former greatness.

In recognition of World Mental Health Day and International Day of the Girl, in collaboration with The Caring Family foundation, Annabel's, Mark's Club and George welcomed a number of inspirational speakers to The Clubs to discuss and raise awareness of important topics around mental health and some of the challenges faced by girls globally. Speakers included Jasvinder Sanghera of Karma Nirvana, ambassadors of leading mental health charity Mind, the Centre for Mental Health and the NSPCC. Funds were raised to support all three of the charitable organisations.

In December 2020 we launched our Child Hunger Food from the Heart Campaign, with the aim to make a difference to the lives of children in the UK living in poverty. Throughout December this new campaign provided 88,000 meals to children that were going hungry during Christmas and continued into 2021. The campaign was born from the desire to play a role in alleviating the disastrous impact that the COVID-19 pandemic has had on the existing growing problem of child food poverty across the UK. The 'Food from the Heart' campaign pledged to feed children with a food delivery program that will have a sustainable impact. In total the campaign delivered 140,000 meals to children in need through partnerships with The Felix Project and Fareshare.

Risk management and Covid-19 impact
As a charitable foundation, we regularly review the risk the foundation may face and implement policies and procedures designed to mitigate and minimise any potential impact on the Foundation should such risks arise.

The Foundation's Covid-19 risk management plan was aligned to the associated businesses risk management plans, particularly throughout the Million and One Meals campaign. Staff safety was prioritised and these plans were regularly reviewed in line with Government advice as it was updated.

The trustee directors have reviewed the major risks to which the charity is exposed including Reputation, Health and safety and Financial and systems have been established to manage those risks. Our trustees regularly review and assess the associated risks across all areas of the foundations work and plan for the management and mitigation of such risk. The foundation follows and utilises the basic principles and strategies to ensure the foundation manages its risk effectively. Trustees follow a risk framework that allows them to identify the major risks that apply to the foundation, make decision about how to respond to the risks they face and make appropriate statements regarding risk management in any relevant reporting. Our risk management process is tailored to the size and complexity of the foundation.

The Trustees have considered the effect of the Covid-19 outbreak. The Trustees consider that the outbreak is likely to cause some disruption to the Charity's activities but does not believe that this will be significant. The Trustees have a reasonable expectation that the Charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements.

Financial review
The charitable group statement of financial activities is set out on page 11 and shows a net accumulated deficit of the charitable group at 31 March 2021 at £271,821 (2020: net accumulated reserves of £95,424). This is the result of the timing of a repayment of an invoice to an associated company.

The outstanding deficit is owed to the founder's personal business, which supported during the million and one meal campaign, producing meals for those in need. All external funds raised for the campaign were directly spent on charitable activities and the outstanding loans will be personally repaid.

The main activity of the subsidiary, CCGC Trading Limited (Registered no; 5446079), is the organisation and holding of fundraising events for the charity. The company pays any taxable profits to its parent charity, The Caring Family Foundation. The amount payable in respect of the year ended 31 March 2021 is £nil (2020 - £nil).

During the year the subsidiary company held no fundraising events.

The Trustees seek to retain a prudent level of reserves from Unrestricted income. The reserves policy accords with the Charity Commission's guidelines and comprises the following two elements:

- To underpin the running of the Foundation with three month's running costs
- Identify those running costs that will enable the Foundation to meet its obligations to staff and other stakeholders whilst removing unnecessary expenditure.

Unrestricted reserve levels are reviewed annually in line with annual planning and budgeting process and monitored throughout the year.

The deficit in the subsidiary company (CCGC Trading Limited) mainly arises from the intracompany loan and its interest and other legal fees. The Caring Family Foundation incur interest charged at 1.5% above the Bank of England base rate. The company's main activity is the organisation and holding of fundraising events for the charity. During the year, the subsidiary company held no fundraising events. This loan will be repaid within the next financial year.

There are no restrictions to where the charity invests any money not immediately required for its objects. The management of these investments is delegated to a financial expert. The investment policy of the trustee directors is to optimise income, while mitigating risk through a secure investment spread and guaranteed capital repayment.

Reserves will be allocated during the next financial year in line with the foundations resilience requirements and secured as part of Mr Caring's intention to provide financial support.

Structure, governance and management

The Caring Family Foundation was incorporated on 14 January 2005 as a charitable company, registered number 05333148, and registered as a Charity with the Charity Commission, number 1108870.

The directors of the Company are the trustees. The number of directors shall not be less than three. There is no maximum number. The Foundation is under the overall control of the directors, who conduct the affairs of the charity. The directors meet regularly to set the policy and overall direction of the Foundation, to review its plans, risk management and safeguarding and to discuss the management of the Foundation's affairs.

The Foundation has an open recruitment procedure for new directors who have the appropriate skills and experience to meet the needs of the organisation. The Foundation has implemented policies and procedures for the induction and training of both new and existing board members.

Mr Caring is the owner of a collection of Private Members Clubs; The Birley Clubs and an iconic collection of London restaurants; Caprice Holdings, the nationwide Ivy Collection and the national restaurant Bill's. The Foundation has the ability to work in partnership with these hospitaly assets to further the vision and ambition of the Foundation.

Management personnel

The board of Trustees are the key driving force of governance that direct and control how the Foundation delivers its mission and manages risk. All trustees give their time freely and do not receive any renumeration.

The Foundation employs a consultant Katie Beeching who started to support the strategic direction of the Foundation and has since become the Director for the Foundation later in 2021. During this period the foundation also employed two contractors who supported in delivering the Foundations 'Million and one Meals' campaign. The staff team were supplemented significantly from volunteers, from The Birley Clubs and Caprice Holdings restaurants during the coronavirus

pandemic, who came together as a community to give their time, during the pandemic, to produce and distribute meals to those in need.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R A Caring	
M N Steinberg	(Appointed 2 February 2021)
P Caring	(Appointed 7 May 2020)
J Caring	(Resigned 7 May 2020)

The trustee directors have instituted an on-going programme of training on their roles and responsibilities under charity law.

None of the trustee directors receives remuneration or benefit as set out in the Charity's constitution.

Auditor
HW Fisher LLP were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

Disclosure of information to auditor
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

.....
R A Caring
Trustee
Dated: 29/03/22

THE CARING FAMILY FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of The Caring Family Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

A combination of Company Law and Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the group and parent charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the group and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE CARING FAMILY FOUNDATION

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE CARING FAMILY FOUNDATION

Opinion

We have audited the financial statements of The Caring Family Foundation (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and parent charitable company's affairs as at 31 March 2021 and of the group's incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charity and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept by the parent charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charity's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or for the group to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

As part of our planning process:

- We enquired of management the systems and controls the group has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the group. We determined that the following were most relevant: the Charity SORP, FRS 102, Charities Act 2011, and Companies Act 2006.
- We considered the incentives and opportunities that exist in the group, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the group, together with the discussions held with management at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their accounting estimates.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Obtaining third-party confirmation of material bank and loan balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as the charity board minutes, correspondence with solicitors, for discussions of irregularities including fraud.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE CARING FAMILY FOUNDATION

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

HW Fisher LLP

Andrew Rich (Senior Statutory Auditor)
for and on behalf of HW Fisher LLP

Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom

29/3/22

THE CARING FAMILY FOUNDATION

CHARITABLE GROUP STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
Income from:					
Donations and legacies	3	1,825,386	100,000	1,925,386	75,454
Expenditure on:					
Charitable activities	4	2,192,631	100,000	2,292,631	95,322
Net expenditure for the year/ Net movement in funds		(367,245)	-	(367,245)	(19,868)
Fund balances at 1 April 2020		95,424	-	95,424	115,292
Fund balances at 31 March 2021		(271,821)	-	(271,821)	95,424

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE CARING FAMILY FOUNDATION

CHARITABLE GROUP AND CHARITY BALANCE SHEETS

AS AT 31 MARCH 2021

	Notes	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Fixed assets					
Investments	9	-	-	2	2
Current assets					
Debtors	10	-	250	273,894	270,970
Cash at bank and in hand		277,430	97,514	275,752	95,837
		277,430	97,764	549,646	366,807
Creditors: amounts falling due within one year	11	(549,251)	2,340	(549,251)	2,340
Net current (liabilities)/assets		(271,821)	95,424	395	364,467
Net (liabilities)/assets		(271,821)	95,424	397	364,469
Income funds					
Unrestricted funds		(271,821)	95,424	397	364,469
		(271,821)	95,424	397	364,469

The charitable company's net deficit for the year was £364,072 (2020: £15,473).

The financial statements were approved by the Trustees on 29/03/22

R A Caring
Trustee

Company Registration No. 5333148

THE CARING FAMILY FOUNDATION

CHARITABLE GROUP STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	14		179,916		(19,518)
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			179,916		(19,518)
Cash and cash equivalents at beginning of year			97,514		117,032
Cash and cash equivalents at end of year			277,430		97,514

1 Accounting policies

Charity information

The Caring Family Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is 26-28 Conway Street, London, W1T 6BQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

These financial statements consolidate the results of the charity and its wholly owned subsidiary, CCGC Trading Limited, on a line by line basis. A separate statement of financial activities and income and expenditure account are not presented for the charity itself following the exemptions afforded by section 408 of the Companies Act.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources with the continued support from Mr Caring to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised when a liability is incurred.

Charitable activities included expenditures associated with the objectives of the charity and include both the direct costs and support costs (including governance costs) relating to these activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1 Accounting policies **(Continued)**

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not believe that any critical accounting estimates or judgements have been made.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	1,825,386	100,000	1,925,386	75,454

4 Charitable activities

	2021	2020
	£	£
Provision of meals	1,823,478	-
Grant funding of activities (see note 5)	308,744	60,000
Share of support costs (see note 6)	141,909	32,832
Share of governance costs (see note 6)	18,500	2,490
	2,292,631	95,322
Analysis by fund		
Unrestricted funds	2,192,631	95,322
Restricted funds	100,000	-
	2,292,631	95,322

5 Grants payable

	2021	2020
	£	£
Grants to institutions:		
Chayn	39,000	-
Womens Aid	39,000	-
BSWA	39,000	-
Wadham Jersey Limited	25,000	-
Ray of Hope	22,624	-
The Halo Project	8,650	-
Karma Nirvana	8,650	-
Richmond Borough Mind	2,800	-
Centre for Mental Health	2,850	-
UCL Development Fund	2,800	-
National Society for the Prevention of Cruelty to Children	2,850	-
Instituto Para O Desenvolvi	11,860	-
Rainforest Foundation Inc	100,000	-
Save the Children	-	50,000
Tikva	-	10,000
Other	3,660	-
	308,744	60,000

6 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Legal and professional	141,909	-	141,909	32,832	-	32,832
Audit fees	-	18,500	18,500	-	-	-
Independent Examination fees	-	-	-	-	2,490	2,490
	141,909	18,500	160,409	32,832	2,490	35,322
Analysed between						
Charitable activities	141,909	18,500	160,409	32,832	2,490	35,322

Governance costs includes payments to the auditors of £18,500 (2020- £nil) for audit fees. In the previous year £2,490 was paid to the independent examiner for independent examination fees.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

There were no employees during the year.

9 Subsidiaries

Details of the charity's subsidiary at 31 March 2021 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	% Held Indirect
CCGC Trading Limited	England and Wales	Fundraising and event holding company	Ordinary	100.00	

10 Debtors

	Group		Charity	
	2021	2020	2021	2020
Amounts falling due within one year:	£	£	£	£
Amounts owed by subsidiary undertakings	-	-	273,894	270,720
Other debtors	-	250	-	250
	-	250	273,894	270,970

The amounts due from the charity's subsidiary undertaking, CCGC Trading Limited, incur interest at 1.5% above the Bank of England base rate, they are also guaranteed by R. A. Caring. This has been paid back by the date these financial statements have been approved.

11 Creditors: amounts falling due within one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Trade creditors	527,091	-	527,091	-
Accruals and deferred income	22,160	2,340	22,160	2,340
	549,251	2,340	549,251	2,340

Trade creditors relate to outstanding payments to the founder's personal business for the provision of meals.

12 Restricted funds

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

		Movement in funds		
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£
Rainforest Foundation Inc	-	100,000	(100,000)	-

Restricted funds relate to a donation provided by Mr. Caring which was given directly as a grant to Rainforest Foundation Inc.

13 Related party transactions

The Caring Family Foundation received a donation of £100,000 from Mr. Caring this year (2020 - nil).

Additionally, for their programme of providing meals during Covid-19, The Caring Family Foundation expensed £1.8m to restaurants owned by Mr. Caring (2020: nil). Of this amount, £527,091 was owing at the year end. As at the date these financial statements have been approved this amount is still outstanding.

14 Cash generated from operations

	2021	2020
	£	£
Deficit for the year	(367,245)	(19,868)
Movements in working capital:		
Decrease in debtors	250	200
Increase in creditors	546,911	150
Cash generated from/(absorbed by) operations	179,916	(19,518)

15 Analysis of changes in net funds

The charity had no debt during the year.