

The Care Leavers Association

England & Wales - Charity number 1111988

Details

Other names CARE LEAVERS ASSOCIATION

Status Registered

Legal form Charitable company

Company number [05204243](#)

Registered 2005-11-09

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

Contact

Address Third Floor
Swan Buildings
Swan Street
Manchester

Phone 0161 826 0214

Email info@careleavers.com

Website www.careleavers.com

Activities

Objects: FOR THE RELIEF OF ADULTS WHO HAVE SPENT SOME OR ALL OF THEIR CHILDHOOD IN PUBLIC CARE BY:(A) PROVIDING ADVICE, GUIDANCE AND SUPPORT AND OTHER SERVICES IN ORDER THAT SUCH ADULTS MAY FULFIL THEIR POTENTIAL AS INDIVIDUALS;(B) ADVANCING THE EDUCATION OF THE PUBLIC, SERVICE PROVIDERS AND THE MEDIA BY PROVIDING INFORMATION AND ADVICE ON THE ISSUES AFFECTING THE WELFARE OF CARE LEAVERS WITH THE OBJECT OF REDUCING NEGATIVE STEREOTYPING AND SOCIAL EXCLUSION;(C) ENCOURAGING THE IMPROVEMENT OF SERVICES FOR CARE LEAVERS AND THOSE STILL IN CARE.

Activities: The Care Leavers' Association is run by and for adults who spent time in care as children. It works to improve provision for adult care leavers and young people currently in care. The CLA provides advice, information and training. The CLA also aims to challenge negative public perceptions and stereotypes of children in care and care leavers and to raise awareness about the needs of this group.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training
- **Who:** Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£125,374	£196,694	-	-
2024-03-31	£184,778	£157,338	-	-
2023-03-31	£81,322	£129,477	-	-
2022-03-31	£174,820	£139,633	-	-
2021-03-31	£259,397	£154,364	-	-

Trustees

Name	Role	Appointed
Alexa Thompson		2024-03-23
Carla Cordner		2024-05-18
Claire Haymonds		2016-09-24
Deborah Bhatti		2024-03-23
Hiwet Berhe		2024-03-23
JIM GODDARD		
Peter McParlin		2024-03-23
Rebecca Jane Senior		2021-05-22

The Care Leavers Association

England & Wales - Charity number 1111988

Accounts

Charity Commission number: 1111988
Companies House number: 5204243

**THE CARE LEAVERS' ASSOCIATION
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

**The Care Leavers' Association
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**The Care Leavers' Association
Report of the Trustees
For the Year Ended 31 March 2025**

Report of the Trustees for the year ended 31ST March 2025

The Trustees present their annual Directors' Report and financial statements of the charity for the year ended 31st March 2025. These are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, and the Memorandum and Articles of Association of the charity. They also comply with the 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).

Reference and administrative information

Charity Name: The Care Leavers' Association

Charity Number: 1111988

Company No: 5204243

Directors and Trustees

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

James Goddard	Chair
Claire Haymonds	
Rebecca Senior	
Alexa Thompson	
Deborah Bhati	
Peter McParlin	
Hiwet Berhe	
Carla Cordner	
Yasmine Khan (resigned May 25)	
Khes Nasim (resigned May 25)	
Susan Myhan (resigned May 25)	
Teresa Fitzgerald (resigned May 25)	
Kerri Moore (appointed May 25)	
Melanie Metcalf (appointed May 25)	
Daniel Bennison (appointed May 25)	

Key management personnel: Trustees and Directors

James Goddard	Chair of Trustees
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Senior managers

David Graham

Registered Office

3rd Floor Swan Buildings
20 Swan Street
Manchester M4 5JW

**The Care Leavers' Association
Report of the Trustees
For the Year Ended 31 March 2025**

Independent Examiners

Hilton Jones Ltd
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers

Co-operative Bank plc
PO Box 101
Balloon Street
Manchester
M60 4EP

Objectives and Activities

The purposes of the charity are for the relief of adults who have spent some or all of their childhood in care by associating together said persons, local authorities, statutory agencies and other organisations by:

- Providing advice, guidance and support so that care leavers may fulfil their potential as individuals and members of society and that their conditions of life may be improved.
- Advancing education of the public service providers and the media by providing information, training and advice on the issues affecting care leavers with the object of ending negative stereotyping and social inclusion.
- Improving care services for care leavers and those still in care.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and in setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through:

- User Led Support - local group support meetings across the country and care leaver led support from our national office.
- Projects – young person-led projects, access to care records, development of independent living skills, criminal justice policy and support, health.
- Training and Assessment - work with a wide range of organisations to improve service delivery to care leavers through training and quality assessment.
- Advice, information and signposting - informing care leavers about rights and signposting to additional support services, developing our guides and providing some individual casework.
- Research, Policy and Campaigns - conduct, collate and promote research about care leavers and produce policy guides to raise awareness of care leaver issues. We campaign on issues to both improve the quality of life of adult care leavers and change the existing care system. Contributing to national and local policy and practice

Structure, governance and management

The Care Leavers' Association is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12th August 2004. It is registered as a charity with the Charity Commission (dated 9th November 2005).

**The Care Leavers' Association
Report of the Trustees
For the Year Ended 31 March 2025**

Appointment of Trustees

As set out in the Articles of Association, the number of Trustees shall not be less than 3 or more than 16. Up to 13 people can be elected from the membership and up to 3 people may be co-opted by the Executive for their particular skills.

Trustee induction and training

Trustees receive a copy of the Trustee Handbook outlining the organisation and its work. Trustees attend a training day and are given a more experienced Trustee as a mentor. A skills audit is taken every year and training arranged as appropriate.

Organisation

The Board of Trustees administers the charity. The Board normally meets every two months. A Chief Executive (National Director) is appointed by the Trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager with any service providers must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year, no such related party transactions were reported.

A review of our achievements and performance

Our main focus for the year was implementing the Care Leavers Connected project which aims to improve outcomes for care leavers over the age of 25. We also had a new government part way through the year who published a policy paper *Keeping Children Safe, Helping Families Thrive*, which set out its plans for reforms to children's social care. Whilst we welcomed some of the initiatives supporting care leavers, we were disappointed overall with the lack of ambition and understanding of the needs of care leavers.

Over the year we directly supported 600 care leavers of all ages with many more interacting with our guides and resources online. We made some improvements to the content of our website and over the year increased the numbers of individuals staying on the site for more than 30 minutes by 22%, to 5,000 individuals. Our health resources were downloaded 2,800 times and our Access To Records Guide downloaded 2,424 times.

The Board of Trustees held a strategic planning session in September which culminated in the development of a new 3-year strategic plan.

We formally implemented a framework to ensure our activities were trauma informed. This included specific training for the staff team and the provision of therapeutic support for the Care Leavers Connect team.

In March 2025 we said goodbye to our Criminal Justice Support worker Sam. He had been with the organisation since 2015, when he engaged with one of our prison peer support groups. He then became a volunteer and eventually a valued member of the staff team.

Policy Work

We continued to contribute to the **Keep Caring to 18** campaign group, which aims to change the government approach to supported accommodation for 16/17-year-olds to ensure that the young people

**The Care Leavers' Association
Report of the Trustees
For the Year Ended 31 March 2025**

receive care and not just support. It was extremely disappointing that the new government did nothing to change this position, despite supporting the campaign whilst in opposition.

We were members of the working group established by the Department for Education to renew the statutory guidance on improving the health of children in care and care leavers. Despite good intentions from all participants this work was hindered by the government's lack of imagination and resources for any new innovative work.

Through our Cambridge University partnership we were able to contribute to the work of a number of leading researchers which led to recommendations on **Increasing access to evidence-informed mental health service provision for children in care in England.**

Projects

Care Leavers Connected

This was the first full year of delivering the Care Leavers Connected Project. It focuses on care leavers over the age of 25. It has 3 parts: 1) Connecting, both online and in person; 2) Identity, through social care files; 3) Support, through resources, advice and programs. We officially launched the project at our AGM in March 2024. Key highlights were that we:

- Developed a digital platform for care leavers to support each other
- Produced 3 editions of 'Connect' magazine, read by 1,368 individuals. The magazine is produced by an editorial board of care leavers and all articles are written by care leavers
- Established a series of online zoom support sessions attended by 199 care leavers
- Held in-person meet ups in Manchester, Bristol and London attended by 46 care leavers
- Supported 200 older care leavers with advice and guidance on a range of issues such as mental health/wellbeing and finance/cost of living. We provided an advocacy service for 22 older care leavers
- Continued to build followers on all social media platforms. We have had 7,600 social media views in one month and we now have 2.6 k followers on Facebook, 505 followers on Instagram and 10.1k on X
- Since starting the project we have had an additional 1,060 individuals sign up to the project's monthly bulletin.
- Established care leaver advisory groups for an Identity program and an Older Care Leavers program

The Connected Team now lead on our **Access To Records** support as this is a key part of the Identity strand of the project. We supported 260 care leavers to access their social care files. We produced an online video guide to help people apply for access. Alongside this we continued to work with the Access To Records Campaign Group to improve the practice of local authorities in relation to subject access requests and social care files.

Young Persons Project (YPP)

We continued to support our YP Coordinator to undertake a PhD, including hosting focus groups for the research.

Through work with Ofsted we aimed to increase the care leaver voice when improving policy and practice.

We provided support to 56 young care leavers.

**The Care Leavers' Association
Report of the Trustees
For the Year Ended 31 March 2025**

Criminal Justice

With limited resources we continued to try to ensure that outcomes and support for care leavers in the Criminal Justice System were improved. We contributed to the development of new guidance supporting care leavers in prison and contributed to the development of a new strategy by the Ministry of Justice.

We engaged with 18 prisons over the year to support them to improve their practice. And we continued to support a small number of prisons with their care leaver peer support groups.

We were able to run 2 cohorts of the 'Clear Approach' program in Weatherby YO1 and provided financial to support to the families of care leavers so that they could visit the care leavers more often.

University Research

Last year, as part of our partnership with Warwick University we undertook research investigating innovations in mental health and wellbeing work with care leavers. This year we spent time analysing the data and produced a report with recommendations in May 24.

As part of the COACHES research with Cambridge University we provided support to the care leavers on the qualitative research group. We helped with the recruitment, interviewing and analysis of 40 young people with social work involvement who had an interaction with the Child & Adolescent Mental Health Service. We also contributed to 2 journal articles written by the qualitative research group and 3 other papers written by the wider COACHES research team.

Zoom Social Support

During the covid pandemic we established a monthly online social session. As this proved to be popular we continued to offer this as part of our core work. During the year, we had 223 care leavers attend the sessions. Many did so multiple times, building up a core of regular attenders. The sessions are a mix of open and topic-based discussion. They are run by care leavers for care leavers and provide a safe and supportive space.

Other Work

We received a donation from an individual to help to improve the experience of care leavers applying to St Johns College Oxford. We have met with key staff at the college and current care leaver students and hope to implement a support program next year.

Financial review

Over the course of this year we received a range of unsolicited and planned donations. We are particularly grateful to several individuals who undertook physical exertion to raise funds for the organisation. Trustees recognised our over-reliance on a small number of funders. Using the newly developed strategic plan it will be our goal to increase independent income generation to ensure that we are in a more stable position in future years.

Investment powers and policy

The Trustees, having regard to the liquidity requirements of operating the charity, will keep available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2025 was £22,563 of which £21,737 are free reserves after allowing for funds tied up in tangible fixed assets.

**The Care Leavers' Association
Report of the Trustees
For the Year Ended 31 March 2025**

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure, with a long-term aim of 6 months.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

We will continue to develop the Care Leavers Connected project, providing new programs and extending our reach. Our campaigning and research focus will be:

Mental Health & Wellbeing

- Improve mental health and wellbeing outcomes for care leavers of all ages.
- Campaign for a specialist trauma informed mental health service for care leavers.
- Ensure adult care leavers receive timely and effective support from adult mental health services.
- Advocate for children's social care to place greater focus on mental health and wellbeing.

Care Leavers Over 25

- Expand support activities for care leavers aged 25+.
- Build collaborations with organisations to increase support availability.
- Focus on specific issues, particularly parenting.

Accommodation & Housing

- Improve the quality and quantity of accommodation for care leavers.
- Provide stable, affordable housing for those aged 21+.
- Improve care and support for young people aged 16–18 in semi-independent or supported settings.

We will ensure we have a focus on Trauma Awareness & Trauma Responsive Practice to:

- increase public and sector understanding of trauma and its impacts on care leavers.
- Develop and promote trauma responsive services.

And we will seek to amplifying the Care Leaver Voice by

- Strengthening user-led approaches and increasing care leaver influence on policy and practice.
- Promoting understanding of the “lived experience” and how it can shape services.
- Expanding existing work with organisations such as Ofsted to increase lived-experience involvement.
- Increasing digital engagement, including through podcasts, to reach more care leavers.

Organisational Sustainability & Development is also important to our success. Over the next year we will seek to build a more sustainable funding model and reduce reliance on grants and invest in our fundraising capacity. We will Implement a new CRM system to track outcomes and measure impact and then strengthen our communications to better demonstrate the impact of the charity's work.

**The Care Leavers' Association
Report of the Trustees
For the Year Ended 31 March 2025**

Trustees responsibilities in relation to the financial statements

The charity Trustees (who are also the Directors of The Care Leavers' Association, for the purposes of company law) are responsible for preparing a Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

B  Trustees

James Goddard
Chair

Date: 27 January 2026

**The Care Leavers' Association
Independent Examiner's Report
For The Year Ended 31 March 2025**

I report on the accounts of the company for the year ended 31 March 2025, which have are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

JM Hilton-Jones

JM Hilton-Jones
Hilton Jones Ltd
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

27 January 2026

The Care Leavers' Association
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
INCOME FROM					
Donations and legacies	3	5,716	-	5,716	53,651
Charitable activities	4	14,980	104,000	118,980	131,127
Other income		678	-	678	-
TOTAL INCOME		21,374	104,000	125,374	184,778
EXPENDITURE ON					
Charitable activities	6	69,606	127,088	196,694	157,338
TOTAL EXPENDITURE		69,606	127,088	196,694	157,338
NET INCOME/(EXPENDITURE)		(48,232)	(23,088)	(71,320)	27,440
NET MOVEMENT IN FUNDS		(48,232)	(23,088)	(71,320)	27,440
RECONCILIATION OF FUNDS					
Total funds brought forward	13	70,795	87,287	158,082	130,642
TOTAL FUNDS CARRIED FORWARD	13	22,563	64,199	86,762	158,082

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

The notes on pages 12 to 21 form part of these accounts.

**The Care Leavers' Association
Balance Sheet
As At 31 March 2025**

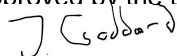
Companies House number: 5204243

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
FIXED ASSETS					
Tangible Assets	10	826	-	826	1,317
		826	-	826	1,317
CURRENT ASSETS					
Debtors	11	1,415	16,796	18,211	34,079
Cash at bank and in hand		31,796	48,552	80,348	127,006
		33,211	65,348	98,559	161,085
Creditors: Amounts falling due within one year	12	11,474	1,149	12,623	4,320
NET CURRENT ASSETS		21,737	64,199	85,936	156,765
TOTAL ASSETS LESS CURRENT LIABILITIES		22,563	64,199	86,762	158,082
NET ASSETS		22,563	64,199	86,762	158,082
THE FUNDS OF THE CHARITY					
Restricted income funds	13	-	64,199	64,199	87,287
Unrestricted income funds	13	22,563	-	22,563	70,795
TOTAL CHARITY FUNDS		22,563	64,199	86,762	158,082

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 27 January 2026



James Goddard - Chair

The notes on pages 12 to 21 form part of these accounts.

**The Care Leavers' Association
Statement of Cash Flows
For The Year Ended 31 March 2025**

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net movement in funds	(71,320)	27,440
Add back depreciation	491	1,034
Decrease/(increase) in debtors	15,868	(23,781)
Increase/(decrease) in creditors	8,303	619
	<hr/>	<hr/>
NET CASH USED IN OPERATING ACTIVITIES	(46,658)	5,312
	<hr/>	<hr/>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Purchase of fixed assets	-	(1,965)
	<hr/>	<hr/>
NET CASH PROVIDED BY INVESTING ACTIVITIES	-	(1,965)
	<hr/>	<hr/>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR	(46,658)	3,347
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	127,006	123,659
	<hr/>	<hr/>
CASH AND CASH EQUIVALENTS CARRIED FORWARD	80,348	127,006
	<hr/> <hr/>	<hr/> <hr/>

**The Care Leavers' Association
Notes to the Financial Statements
For The Year Ended 31 March 2025**

1 Accounting Policies

1.1 Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 5 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

1.3 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

1.4 Expenditure Recognition

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.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note 1.6.

1.5 Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**The Care Leavers' Association
Notes to the Financial Statements
For The Year Ended 31 March 2025**

1.6 Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

1.7 Costs of raising funds

The costs of raising funds consists of activities, marketing and DBS costs.

1.8 Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

1.9 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Fixtures, fittings and equipment	33.33% on cost
Website	25% on cost
Computers	25% on cost

1.10 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial

1.11 Pensions

The charity does not have any employees and, therefore, does not have a pension scheme.

1.12 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.13 Creditors and provisions

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

The Care Leavers' Association
Notes to the Financial Statements
For The Year Ended 31 March 2025

2 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

3 Donations and Legacies

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations	5,716	-	5,716	53,651
	5,716	-	5,716	53,651

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Donations	53,651	-	53,651
	53,651	-	53,651

4 Income from charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
National Lottery	-	104,000	104,000	59,383
Mace Foundation	-	-	-	10,000
Tudor Trust 2020	-	-	-	17,500
Contribution towards travel expenses	-	-	-	868
Research	14,980	-	14,980	41,040
Training and presentations	-	-	-	2,336
	14,980	104,000	118,980	131,127

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
National Lottery	-	59,383	59,383
Mace Foundation	-	10,000	10,000
Tudor Trust 2020	-	17,500	17,500
Contribution towards travel expenses	868	-	868
Research	41,040	-	41,040
Training and presentations	2,336	-	2,336
	44,244	86,883	131,127

**The Care Leavers' Association
Notes to the Financial Statements
For The Year Ended 31 March 2025**

5 Net income

	2025	2024
	£	£
Net income is stated after charging:		
Depreciation - owned assets	491	1,034
Accountancy	853	910
	1,344	1,944

6 Expenditure

	Services	2025	2024
	£	£	£
Expenditure on charitable activities			
Employment costs	124,762	124,762	92,750
Website and publicity	1,250	1,250	1,147
Project resources	-	-	10,750
Project mentoring and training	1,755	1,755	750
Travel expenses	12,757	12,757	2,006
Volunteer and focus group participation expenses	1,049	1,049	2,234
Governance costs	8,364	8,364	3,197
Support costs	46,757	46,757	44,504
	196,694	196,694	157,338
		2025	2024
		£	£
Restricted funds		127,088	112,891
Unrestricted funds		69,606	44,447
		196,694	157,338

The Care Leavers' Association
Notes to the Financial Statements
For The Year Ended 31 March 2025

7 Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below.

	Basis of apportionment	General Support £	Governance £	2025 £
Employment costs	Staff time	13,862	-	13,862
Accountancy	Use of facilities	-	853	853
Trustee travel and meeting expense:	Use of facilities	-	7,511	7,511
Rent, rates and services	Use of facilities	18,702	-	18,702
Telephone and internet	Use of facilities	1,808	-	1,808
Minor computer equipment	Use of facilities	347	-	347
Depreciation	Use of facilities	491	-	491
Computer software	Use of facilities	4,704	-	4,704
Staff training	Use of facilities	361	-	361
Minor equipment	Use of facilities	979	-	979
Printing, post and stationery	Use of facilities	2,067	-	2,067
Insurance	Use of facilities	1,083	-	1,083
Publications and subscriptions	Use of facilities	328	-	328
Miscellaneous	Use of facilities	447	-	447
Payroll	Use of facilities	1,008	-	1,008
Bank charges	Use of facilities	26	-	26
Legal fees	Use of facilities	544	-	544
		46,757	8,364	55,121

Previous reporting period

	Basis of apportionment	General Support £	Governance £	2024 £
Employment costs	Staff time	10,306	-	10,306
Accountancy	Use of facilities	-	910	910
Trustee travel and meeting expense:	Use of facilities	-	2,287	2,287
Recruitment costs	Use of facilities	749	-	749
Rent, rates and services	Use of facilities	17,561	-	17,561
Telephone and internet	Use of facilities	1,279	-	1,279
Depreciation	Use of facilities	1,034	-	1,034
Computer software	Use of facilities	3,091	-	3,091
Staff travel and subsistence	Use of facilities	5,453	-	5,453
Staff training	Use of facilities	359	-	359
Minor equipment	Use of facilities	690	-	690
Printing, post and stationery	Use of facilities	908	-	908
Insurance	Use of facilities	774	-	774
Publications and subscriptions	Use of facilities	1,058	-	1,058
Miscellaneous	Use of facilities	277	-	277
Payroll	Use of facilities	941	-	941
Bank charges	Use of facilities	24	-	24
		44,504	3,197	47,701

**The Care Leavers' Association
Notes to the Financial Statements
For The Year Ended 31 March 2025**

8 Analysis of staff costs

	2025	2024
	£	£
Wages and salaries	131,570	98,879
Employers NIC	5,145	2,549
Pension costs	1,909	1,628
	138,624	103,056
	138,624	103,056
Charitable activities	124,762	92,750
Support costs	13,862	10,306
	138,624	103,056
	138,624	103,056
	2025	2024
Average number of employees	7	7
Number of employees with benefits in excess of £60,000	-	-
	2025	2024
	£	£
Total employment benefits, including employer pension contributions of the key management personnel	43,766	43,199
	43,766	43,199

The charity considers its key management personnel comprises the trustees.

9 Independent Examiner Fees

	2025	2024
	£	£
Independent examination fees	853	910
	853	910
	853	910

**The Care Leavers' Association
Notes to the Financial Statements
For The Year Ended 31 March 2025**

10 Tangible Fixed Assets

	Computers £	Website £	Fixtures, fittings and equipment £	Total £
Cost				
At 1 April 2024	7,101	3,000	2,064	12,165
At 31 March 2025	7,101	3,000	2,064	12,165
Depreciation				
At 1 April 2024	6,059	3,000	1,789	10,848
Charge for Year	389	-	102	491
At 31 March 2025	6,448	3,000	1,891	11,339
Net Book Value				
At 31 March 2025	653	-	173	826
At 1 April 2024	1,042	-	275	1,317

11 Debtors

	2025 £	2024 £
Other debtors	-	541
Accrued income	16,796	32,483
Prepayments	1,415	1,055
	18,211	34,079
	2025 £	2024 £
Restricted	16,796	32,483
Unrestricted	1,415	1,596
	18,211	34,079

The Care Leavers' Association
Notes to the Financial Statements
For The Year Ended 31 March 2025

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Creditors	-	1,236
Accruals	1,101	3,084
Other creditors	11,522	-
	12,623	4,320
	12,623	4,320
	2025 £	2024 £
Restricted	1,149	243
Unrestricted	11,474	4,077
	12,623	4,320
	12,623	4,320

13 Analysis of charitable funds

Analysis of movements in unrestricted funds

	As at 1 April 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 March 2025 £
General fund	68,500	21,374	(69,606)	-	20,268
Designated funds - training	2,295	-	-	-	2,295
	70,795	21,374	(69,606)	-	22,563
	70,795	21,374	(69,606)	-	22,563

Previous reporting period

	As at 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 March 2024 £
General fund	14,666	97,895	(44,061)	-	68,500
Designated funds - training	2,295	-	-	-	2,295
Designated funds - capital fund	386	-	(386)	-	-
	17,347	97,895	(44,447)	-	70,795
	17,347	97,895	(44,447)	-	70,795

Name of unrestricted fund:

General fund
Designated funds - training

Description, nature and purpose of the fund

The unrestricted funds of the charity
Towards staff training

**The Care Leavers' Association
Notes to the Financial Statements
For The Year Ended 31 March 2025**

13 Analysis of movements in restricted funds

	As at 1 April 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 March 2025 £
National Lottery	23,618	104,000	(77,309)	-	50,309
Mace Foundation	7,385	-	(4,123)	-	3,262
Lloyds Foundation	10,176	-	(10,176)	-	-
Barrow Cadbury Trust 2020	7,259	-	(7,259)	-	-
J Leon	2,211	-	(156)	-	2,055
Tudor Trust 2020	28,065	-	(28,065)	-	-
Pure Insights	8,290	-	-	-	8,290
Donations - Jersey	283	-	-	-	283
	87,287	104,000	(127,088)	-	64,199

Previous reporting period

	As at 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 March 2024 £
National Lottery	-	59,383	(35,765)	-	23,618
Mace Foundation	-	10,000	(2,615)	-	7,385
Lloyds Foundation	63,804	-	(53,628)	-	10,176
Barrow Cadbury Trust 2020	10,912	-	(3,653)	-	7,259
J Leon	2,211	-	-	-	2,211
Tudor Trust 2020	27,795	17,500	(17,230)	-	28,065
Pure Insights	8,290	-	-	-	8,290
Donations - Jersey	283	-	-	-	283
	113,295	86,883	(112,891)	-	87,287

National Lottery	towards Care Leavers Connected project towards supporting care leavers over 25
Mace Foundation	to support young care leavers in Wetherby YO1
J Leon	towards Access to Records work & ATR Campaign Group
Pure Insights	towards project costs
Donations - Jersey	for work in Jersey.

**The Care Leavers' Association
Notes to the Financial Statements
For The Year Ended 31 March 2025**

14 Analysis of net assets between funds

	Unrestricted £	Restricted £	2025 £
Tangible fixed assets	826	-	826
Cash at bank and in hand	31,796	48,552	80,348
Other net current assets/(liabilities)	(10,059)	15,647	5,588
Total	22,563	64,199	86,762

Previous reporting period

	Unrestricted £	Restricted £	2024 £
Tangible fixed assets	1,317	-	1,317
Cash at bank and in hand	71,959	55,047	127,006
Other net current assets/(liabilities)	(2,481)	32,240	29,759
Total	70,795	87,287	158,082

15 Going Concern

The charity's main source of income is grant funding and investment income. The trustees consider, having regard to reserves that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if the funding income should cease.

16 Post Balance Sheet Events

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statements.

17 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial

The Care Leavers Association

England & Wales - Charity number 1111988

Accounts

THE CARE LEAVERS' ASSOCIATION

COMPANY REGISTRATION NO: 5204243

CHARITY REGISTRATION NO: 1111988

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2024**

THE CARE LEAVERS' ASSOCIATION

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2024**

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THE CARE LEAVERS' ASSOCIATION

Report of the Trustees for the year ended 31st March 2024

The Trustees present their annual Directors' Report and financial statements of the charity for the year ended 31st March 2024. These are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, and the Memorandum and Articles of Association of the charity. They also comply with the 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).

Reference and administrative information

Charity Name: The Care Leavers' Association

Charity Number: 1111988

Company No: 5204243

Directors and Trustees

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

James Goddard	Chair	
Susan Myhan	Treasurer	
Teresa Fitzgerald		
Claire Haymonds		
Yasmine Khan		
Khes Nasim		
Rebecca Senior		
Christopher Simpson		(resigned August 2023)
Karen Smith		(resigned August 2023)
Alexa Thompson		(appointed March 2024)
Deborah Bhatti		(appointed March 2024)
Peter McParlin		(appointed March 2024)
Hiwet Berhe (Trustee only)		(appointed March 2024)
Carla Cordner		(appointed May 2024)

Key management personnel: Trustees and Directors

James Goddard Chair of Trustees

Senior managers

David Graham

THE CARE LEAVERS' ASSOCIATION

Registered Office

3rd Floor
Swan Buildings
20 Swan Street
Manchester
M4 5JW

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-operative Bank plc
PO Box 101
Balloon Street
Manchester
M60 4EP

Objectives and Activities

The purposes of the charity are for the relief of adults who have spent some or all of their childhood in care by associating together said persons, local authorities, statutory agencies and other organisations by:

- Providing advice, guidance and support so that care leavers may fulfil their potential as individuals and members of society and that their conditions of life may be improved.
- Advancing education of the public service providers and the media by providing information, training and advice on the issues affecting care leavers with the object of ending negative stereotyping and social inclusion.
- Improving care services for care leavers and those still in care.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and in setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through:

- User Led Support - local group support meetings across the country and care leaver led support from our national office.
- Projects – young person-led projects, access to care records, development of independent living skills, criminal justice policy and support, health.
- Training and Assessment - work with a wide range of organisations to improve service delivery to care leavers through training and quality assessment.

THE CARE LEAVERS' ASSOCIATION

- Advice, information and signposting - informing care leavers about rights and signposting to additional support services, developing our guides and providing some individual casework.
- Research, Policy and Campaigns - conduct, collate and promote research about care leavers and produce policy guides to raise awareness of care leaver issues. We campaign on issues to both improve the quality of life of adult care leavers and change the existing care system. Contributing to national and local policy and practice

Structure, governance and management

The Care Leavers' Association is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12th August 2004. It is registered as a charity with the Charity Commission (dated 9th November 2005).

Appointment of Trustees

As set out in the Articles of Association, the number of Trustees shall not be less than 3 or more than 16. Up to 13 people can be elected from the membership and up to 3 people may be co-opted by the Executive for their particular skills.

Trustee induction and training

Trustees receive a copy of the Trustee Handbook outlining the organisation and its work. Trustees attend a training day and are given a more experienced Trustee as a mentor. A skills audit is taken every year and training arranged as appropriate.

Organisation

The Board of Trustees administers the charity. The Board normally meets every two months. A Chief Executive (National Director) is appointed by the Trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager with any service providers must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year, no such related party transactions were reported.

A review of our achievements and performance

We started the year with limited personnel resources. The National Director was our only full-time member of staff supported by part-time staff on the CJS project. The Young Person's Consultant was also working part-time and took maternity leave from August as she welcomed a beautiful baby girl to the world. However, we received wonderful news in March 2023 that the National Lottery had agreed to fund a new project focusing on older care leavers. We recruited a new team that started to work on 'Care Leavers Connected' from September 2023. As part of this work, we instigated a new project management system which helped to foster better team collaboration and improve the effectiveness of the project initiation phase. Also, we renewed the lease on our current office base in central Manchester.

THE CARE LEAVERS' ASSOCIATION

Policy Work

Our main policy focus remained campaigning to improve the regulation and quality of accommodation provided for 16/17-year-old young people in care. This was part of the “Keep Caring to 18” campaign alongside numerous other organisations and individuals. Although the government outlawed the use of “unregulated” accommodation, they established, through Ofsted, a new regulatory framework. We submitted a response to the Ofsted consultation on the framework after consulting with care leavers. We felt that the new framework would not resolve the issues that resulted for young people from living in “unregulated” accommodation. In particular, we felt the absence of the provision of personal adult care and only providing ‘support’ would be detrimental to the health and wellbeing of young people in this type of accommodation. We continued to lobby both Ofsted and the Department for Education to improve the regulations.

As part of the government response to the report from The Independent Review into Children’s Social Care (published in 2022), we were invited to input into government working groups on Corporate Parenting and Care Leavers in FE/HE. We fully support the extension of Corporate Parenting (CP) to all public bodies and the strengthening of the CP principles to become responsibilities, where public bodies can be measured on their results.

Projects

Care Leavers Connected

We set up this project as a direct result of our strategic planning weekend in 2022. We wanted to significantly expand our capacity to support older adults with a care background. Younger care leavers, those up to the age of 25, need considerable support. However, government policy and practice, both nationally and locally, provides various forms of support. Moreover, there are a number of charities who specialise in providing extra advice and support for this group. Care leavers over the age of 25 have long been a relatively neglected group. However, there is growing recognition of their existence and of their support needs. This particularly applies in the areas of mental health, access to care records, parenting and education.

In September 2023 we recruited 3 new team members and began the process of project initiation. The project has 3 distinct areas: 1) Connecting, both online and in person; 2) Identity, through social care files; 3) Support, through resources, advice and programs. We officially launched the project at our AGM in March 2024. Key highlights included that we:

- Established an Editorial Board and developed a framework for our Care Leavers Connected magazine
- Carried out training and began to respond to Access to Records enquiries received by email and phone
- Worked on the development the Care Leavers Connected website
- Planned the first series of in-person meetings for London, Manchester and Birmingham for 2024
- Attended a series of public events to begin networking the Care Leavers Connected project

THE CARE LEAVERS' ASSOCIATION

Young Persons (YPP)

We continued to provide support for the lived experience input into a collaborative research project led by Warwick University exploring Innovation in Leaving Care Services. As part of this we co-authored research papers. The research found that there needed to be 5 key ingredients to implement and sustain innovation: Organisational receptivity to innovation, co-production with service users, leadership dynamics, adaptation and learning to sustain and scale, and measurement of outcomes.

We supported several care leavers to input into an ongoing consultation process led by Ofsted to improve the focus of children's social care inspections.

We undertook 6 focus groups with young care leavers.

We continued to support our YP Coordinator to undertake a PhD.

Criminal Justice

The focus of our criminal justice work has mainly been at a policy level. We reviewed and analysed our work around criminal justice over the last 10 years and produced 3 policy briefings: 1) "Care Leavers and Criminal Justice – findings from the last 10 years", 2) "Care Leavers, Trauma and The Justice System", and 3) "Pathways In and Out of the system". We used these briefings to campaign for change. Our CJS report from 2018 was read 1,506 times on the website.

We have engaged with teams at the Ministry of Justice and Prisons and Probation Service to encourage them to be more strategic when developing and implementing policies to support care leavers throughout the criminal justice system. Linked to this, we remain committed to supporting the Prisons and Probation Service Care Leaver Strategy Board. We contributed to the development of "Care Experience Matters" a policy guide that sets out how prisons, probation and local authorities can better work together to ensure that care leavers receive the correct support.

We have engaged with 12 prisons over the year to support them to improve their practice.

Promoting the lived experience is a key aspect of our work. We interviewed 6 care leavers about their experience of the criminal justice system. We aim to showcase the interviews on our website to support professionals to improve their practice and to provide inspiration to other care leavers.

We continued to support a small number of prisons with their care leaver peer support groups.

As a result of funding from the Mace Foundation, we were able to run 2 cohorts of the 'Clear Approach' program in Weatherby YOI. The Mace funding also allowed us to support the families of care leavers with travel costs so that they could visit the young people more often.

University Research

As part of The EXIT research with Warwick University, we were commissioned to undertake a separate piece of research investigating innovations in mental health and wellbeing work with care

THE CARE LEAVERS' ASSOCIATION

leavers. We interviewed 10 professionals from the public sector and 3 from the charity sector. Interviews were conducted by trained care leavers.

As part of the COACHES research with Cambridge University we provided support to the care leavers on the qualitative research group and took part in the analysis of 80 case notes of young people with social work involvement who had an interaction with the Child & Adolescent Mental Health Service. We also supported recruitment for a study into self-harm and suicidal thoughts amongst care leavers.

Health

Throughout the year, we continued to promote the health needs of care leavers to policymakers and sector organisations including webinars with the Florence Nightingale Foundation and The Royal College of Paediatrics and Child Health. Our health reports and commissioning tools were downloaded 1,826 times. These were by far the most popular downloads from our website.

Access To Records

Providing support to care leavers continues to be a core part of our work. We helped 177 care leavers to access their social care files. Alongside this we continued to work with the Access To Records Campaign Group to improve the practice of local authorities in relation to subject access requests and social care files.

Zoom Social Support

During the covid pandemic we established a monthly online social session. As this proved to be popular, we continued to offer this as part of our core work. During the year, we had 216 care leavers attend the sessions. Many did so multiple times, building up a core of regular attenders. The sessions are a mix of open and topic-based discussion. They are run by care leavers for care leavers and provide a safe and supportive space.

Other areas of work

We supported a care leaver psychotherapist to establish a monthly therapy group for care leavers. We need more of this type of provision, and we look forward to evaluating the process and exploring the possibility of expanding in the future.

We provided advice and guidance to 109 care leavers of all ages.

Financial review

Over the course of this year, we received our largest ever amount of donations. We are extremely grateful to all those individuals who decided that our work was worth supporting. We also continued to receive a good level of income from our research collaborations with universities. This is an area where we would like to expand in the future. Aside from the National Lottery, we received no other major grant income during this period. Trustees have indicated that we will be focusing on fundraising in the near future to ensure the sustainability of the organisation. This will be challenging in what has become a very competitive charity sector.

THE CARE LEAVERS' ASSOCIATION

Investment powers and policy

The Trustees, having regard to the liquidity requirements of operating the charity, will keep available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2024 was £70,795 of which £69,985 are free reserves after allowing for funds tied up in tangible fixed assets.

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure, with a long-term aim of 6 months.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

We recruited some new trustees at the AGM in March 2024. Once they are settled in and have a good grasp of our work, we will be holding a Strategy Weekend in September to begin the process of developing a new strategic plan for the coming 3 years. However, our main focus will be to continue with the delivery and development of 'Care Leavers Connected'. Although our funding for criminal justice work will officially end in 2024, we will continue to engage with policymakers and support professionals. Also, our experience of working with universities has made us eager to undertake more in-depth research studies to provide evidence that highlights some of the challenges faced by care leavers.

THE CARE LEAVERS' ASSOCIATION

Trustees responsibilities in relation to the financial statements

The charity Trustees (who are also the Directors of The Care Leavers' Association, for the purposes of company law) are responsible for preparing a Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the Board of Trustees

James Goddard

Chair

Date: 17th December 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CARE LEAVERS' ASSOCIATION

I report on the accounts of the company for the year ended 31st March 2024, which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, other than that disclosed below, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A.M. King

AM King FCCA
Date: 17th December 2024

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**
(including income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.03.24 Total Funds £	Year Ended 31.03.23 Total Funds £
INCOME FROM:					
Donations & Legacies	2	53,651	-	53,651	5,651
Charitable Income	3	44,244	86,883	131,127	75,671
Trading Income	4	-	-	-	-
Other Income		-	-	-	-
TOTAL		<u>97,895</u>	<u>86,883</u>	<u>184,778</u>	<u>81,322</u>
EXPENDITURE ON:					
Charitable Activities	8	(44,447)	(112,891)	(157,338)	(129,477)
TOTAL		<u>(44,447)</u>	<u>(112,891)</u>	<u>(157,338)</u>	<u>(129,477)</u>
NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR BEFORE TRANSFERS					
		53,448	(26,008)	27,440	(48,155)
TRANSFER BETWEEN FUNDS					
		-	-	-	-
NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR AFTER TRANSFERS					
		<u>53,448</u>	<u>(26,008)</u>	<u>27,440</u>	<u>(48,155)</u>
RECONCILIATION OF FUNDS					
Total Funds Brought Forward	14	17,347	113,295	130,642	178,797
TOTAL FUNDS C/FORWARD	14	<u><u>70,795</u></u>	<u><u>87,287</u></u>	<u><u>158,082</u></u>	<u><u>130,642</u></u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 13 to 18 form part of these accounts.

THE CARE LEAVERS' ASSOCIATION

Registered Co. No. 05204243

11

BALANCE SHEET AS AT 31 MARCH 2024

	NOTES	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	10		1,317		386
CURRENT ASSETS					
Debtors & Prepayments	12	34,079		10,298	
Cash at Bank & In Hand		127,006		123,659	
		<u>161,085</u>		<u>133,957</u>	
LIABILITIES:					
Amounts falling due within one year	13	(4,320)		(3,701)	
		<u>(4,320)</u>		<u>(3,701)</u>	
NET CURRENT ASSETS (LIABILITIES)			156,765		130,256
TOTAL NET ASSETS (LIABILITIES)			<u>158,082</u>		<u>130,642</u>
ACCUMULATED RESERVES					
Unrestricted Reserves	15		70,795		17,347
Restricted Reserves	15		87,287		113,295
			<u>158,082</u>		<u>130,642</u>

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required The company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved on behalf of the Board

) Chair

James Goddard

Date: 18th December 2024

The notes on pages 13 to 18 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2024

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net movement in funds	27,440	(48,155)
Add back depreciation	1,034	686
Decrease/(increase) in debtors	(23,781)	9,736
Increase/(decrease) in creditors	619	(1,791)
Net cash used in operating activities	<u>5,312</u>	<u>(39,524)</u>
Cash flows from investment activities:		
Purchase of fixed assets	(1,965)	-
Increase/(decrease) in cash and cash equivalents during the year	<u>3,347</u>	<u>(39,524)</u>
Cash and cash equivalents brought forward	123,659	163,183
Cash and cash equivalents carried forward	<u><u>127,006</u></u>	<u><u>123,659</u></u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 8 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 14.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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

(d) Expenditure Recognition

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.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 7.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 6.

(h) Tangible fixed assets and depreciation

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Computers & Office Equipment	33.33% on cost
Fixtures, Fittings & Equipment	33.33% on cost

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

(i) Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is not registered for VAT.

(j) Pensions

The charity currently administers contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

(k) Commitments Under Operating Leases

Rentals are charged to income and expenditure as they fall due.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors

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

2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Donations	53,651	-	53,651
	53,651	-	53,651
Previous Year	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Donations	5,651	-	5,651
	5,651	-	5,651

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Year Ended 31.03.24 Total Funds
	£	£	£
National Lottery	-	59,383	59,383
Mace Foundation	-	10,000	10,000
Tudor Trust	-	17,500	17,500
Contribution towards Travel Expenses	868	-	868
Research	41,040	-	41,040
Training & Presentations	2,336	-	2,336
	44,244	86,883	131,127
Previous Year	Unrestricted Funds	Restricted Funds	Year Ended 31.03.23 Total Funds
	£	£	£
Lloyds Foundation	2,250	74,645	76,895
IGEN	-	(11,603)	(11,603)
Contribution towards Travel Expenses	690	-	690
Research	8,080	-	8,080
Training & Presentations	1,609	-	1,609
	12,629	63,042	75,671

4 INCOME FROM OTHER TRADING ACTIIVITES

	Unrestricted	Restricted	2024
	Funds	Funds	Total Funds
	£	£	£
Consultancy	-	-	-
Previous Year			
Consultancy	-	-	-

5 NET INCOME

	2024	2023
	£	£
Net income is stated after charging:		
Depreciation - owned assets	1,034	686
Accountancy	910	906
Other Financial Services	-	120

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2024	2023
	£	£	Total	Total
	£	£	£	£
Employment Costs	18,116	74,634	92,750	75,846
Website & Publicity	1,147	-	1,147	1,878
Meetings	-	-	-	1,619
Project Resources	2,000	8,750	10,750	-
Project Mentoring & Training	-	750	750	3,700
Travel Expenses	1,048	958	2,006	2,415
Volunteer & Focus Group Participation Expenses	-	2,234	2,234	3,058
Support Costs	22,136	22,368	44,504	39,029
Governance Costs	-	3,197	3,197	1,932
	<u>44,447</u>	<u>112,891</u>	<u>157,338</u>	<u>129,477</u>
				£
		Unrestricted Funds		45,624
		Restricted Funds		83,853
				<u>129,477</u>

7 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	Basis of Apportionment	General	Governance	2024 Total	2023 Total
		Support	£	£	£
		£	£	£	£
<i>Support Costs</i>					
Employment Costs	Staff Time	10,306	-	10,306	8,427
Recruitment Costs	Use of facilities	749	-	749	50
Rent, Rates & Services	Use of facilities	17,561	-	17,561	18,375
Repairs & Maintenance	Use of facilities	-	-	-	-
Telephone and Internet	Use of facilities	1,279	-	1,279	1,766
Minor Computer Equipment	Use of facilities	-	-	-	417
Computer Software	Use of facilities	3,090	-	3,090	322
Staff Travel & Subsistence	Use of facilities	5,453	-	5,453	4,389
Staff Training	Use of facilities	359	-	359	530
Moving Costs	Use of facilities	-	-	-	-
Minor Equipment	Use of facilities	690	-	690	675
Printing, Post & Stationery	Use of facilities	908	-	908	338
Insurance	Use of facilities	774	-	774	732
Publications & Subscriptions	Use of facilities	1,058	-	1,058	1,236
Miscellaneous	Use of facilities	277	-	277	87
Depreciation	Use of facilities	1,035	-	1,035	686
Trustee Travel & Meeting Expenses	Use of facilities	-	2,287	2,287	1,026
Trustee Training	Use of facilities	-	-	-	-
Payroll	Use of facilities	941	-	941	855
Book-Keeping	Use of facilities	-	-	-	120
Bank Charges	Use of facilities	24	-	24	24
Accountancy	Use of facilities	-	910	910	906
		<u>44,504</u>	<u>3,197</u>	<u>47,701</u>	<u>40,961</u>

8 TOTAL RESOURCES EXPENDED (CONT...)

	2024	2023
	£	£
STAFF COSTS:		
Wages and Salaries	98,879	80,828
Social Security Costs	2,549	2,042
Pension Costs	1,628	1,403
	<u>103,056</u>	<u>84,273</u>

The charity employed 7 people during the year. The average number of employees full time equivalent was 3 (previous year 3).

Along with the trustees the key management personnel includes the national director

The total employment benefits, including employer pension contributions of the key management personnel were £43,199 (2023: £46,855). No employee has benefits in excess of £60,000 .

9 DIRECTORS' (TRUSTEES) REMUNERATION AND EXPENSES

No remuneration was paid or payable directly or indirectly out of the funds of the charity during the year to any directors/trustees or to any persons known to be connected with any of them.

Except as disclosed below no reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

A payment was made to 1 trustee during the year for an audit report and website redevelopment. The amount paid was £1,500.

Trustee travel & subsistence 5 trustees

£2,287

10 TANGIBLE FIXED ASSETS

	Fixtures, Fittings & Equipment	Website	Computers	Total
	£	£	£	£
COST				
At 1 April 2023	1,654	3,000	5,547	10,201
Additions	410	-	1,555	1,965
Disposals	-	-	-	-
At 31 March 2024	<u>2,064</u>	<u>3,000</u>	<u>7,102</u>	<u>12,166</u>
DEPRECIATION				
At 1 April 2023	1,562	3,000	5,253	9,815
Charge for the Year	227	-	807	1,034
Disposals	-	-	-	-
At 31 March 2024	<u>1,789</u>	<u>3,000</u>	<u>6,060</u>	<u>10,849</u>
NET BOOK VALUE				
At 31 March 2024	<u>275</u>	<u>-</u>	<u>1,042</u>	<u>1,317</u>
At 31 March 2023	<u>92</u>	<u>-</u>	<u>294</u>	<u>386</u>

11 CAPITAL COMMITMENTS

	2024	2023
	£ nil	£ nil
Contracted but not provided for		

12 DEBTORS

	2024	2023
	£	£
Other Debtors	541	149
Accrued Income	32,483	6,500
Prepayments	1,055	3,649
	<u>34,079</u>	<u>10,298</u>

In 2024 debtors of £32,483 (2023: £6,500) relate to restricted funds.

13 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Creditors	1,236	1,171
Accruals	3,084	2,530
	<u>4,320</u>	<u>3,701</u>

In 2024 creditors of £243 (2023: £150) relate to restricted funds.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

14 ANALYSIS OF CHARITABLE FUNDS

Analysis of Movement in Funds

	Balance 1 April 2023	Incoming	Transfers	Outgoing	Balance 31 March 2024
	£	£	£	£	£
Restricted Funds:					
National Lottery	-	59,383	-	(35,765)	23,618
Mace Foundation	-	10,000	-	(2,615)	7,385
Lloyds Foundation	63,804	-	-	(53,628)	10,176
Barrow Cadbury Trust 2020	10,912	-	-	(3,653)	7,259
J Leon	2,211	-	-	-	2,211
Tudor Trust 2020	27,795	17,500	-	(17,230)	28,065
Pure Insights	8,290	-	-	-	8,290
Donations - Jersey	283	-	-	-	283
Total Restricted Funds:	113,295	86,883	-	(112,891)	87,287
Unrestricted Funds:					
General	14,666	97,895	-	(44,061)	68,500
Designated - training	2,295	-	-	-	2,295
Designated - capital fund	386	-	-	(386)	-
Total Unrestricted Funds:	17,347	97,895	-	(44,447)	70,795
Total Funds	130,642	184,778	-	(157,338)	158,082

Previous Year

	Balance 1 April 2022	Incoming	Transfers	Outgoing	Balance 31 March 2023
	£	£	£	£	£
Restricted Funds:					
DfE	9,446	-	-	(9,446)	-
Lloyds Foundation	44,559	74,645	-	(55,400)	63,804
Barrow Cadbury Trust 2020	17,530	-	-	(6,618)	10,912
IGEN	-	(11,603)	11,603	-	-
J Leon	2,365	-	-	(154)	2,211
Tudor Trust 2020	40,030	-	-	(12,235)	27,795
Pure Insights	8,290	-	-	-	8,290
Donations - Jersey	283	-	-	-	283
Total Restricted Funds:	122,503	63,042	11,603	(83,853)	113,295
Unrestricted Funds:					
General	52,875	18,280	(12,250)	(44,239)	14,666
Designated - training	2,825	-	-	(530)	2,295
Designated - capital fund	594	-	647	(855)	386
Total Unrestricted Funds:	56,294	18,280	(11,603)	(45,624)	17,347
Total Funds	178,797	81,322	-	(129,477)	130,642

Purpose of funds:-

National Lottery
Mace Foundation
Lloyds Foundation

Barrow Cadbury Trust 2020

J Leon
Tudor Trust 2020

Pure Insights
Donations - Jersey
Designated Funds

Contribution towards:

towards 'Connecting the Invisible Community' project
towards young care leavers in the criminal justice system
to campaign for the introduction of a statutory instrument to improve support for care leavers in the criminal justice system
towards costs of influencing policy makers to improve outcomes for care leavers in the criminal justice system.
towards Access to Records work & ATR Campaign Group.
towards costs of influencing policy makers to improve outcomes for care leavers in the criminal justice system.
towards project costs
for work in Jersey.
These have been earmarked for staff training and development and replacement of furniture and equipment.

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total £
Tangible fixed assets	810	507	1,317
Cash at bank and in hand	72,466	54,540	127,006
Other net current assets/(liabilities)	(2,481)	32,240	29,759
Total	<u>70,795</u>	<u>87,287</u>	<u>158,082</u>

Prior Year

	Unrestricted funds £	Restricted funds £	2023 Total £
Tangible fixed assets	386	-	386
Cash at bank and in hand	16,714	106,945	123,659
Other net current assets/(liabilities)	247	6,350	6,597
Total	<u>17,347</u>	<u>113,295</u>	<u>130,642</u>

16 COMPANY STATUS

The company is limited by guarantee and has no share capital. All members have agreed to contribute a sum not exceeding £1 in event of winding up.

17 CONTINGENT LIABILITIES

Other than listed below there were no contingent liabilities at 31st March 2024 (2023: £nil). Companies House holds a charge against the company in respect of a deposit deed dated March 2012. The amount secured is £2,325 in favour of Moseley Street Ventures Ltd..

18 OPERATING LEASE ARRANGEMENTS

	2024 £	2023 £
Due within one year	13,800	13,800
Within 2-5 years	31,050	3,450
	<u>44,850</u>	<u>17,250</u>

19 CONTROLLING PARTIES

The company is under the ultimate control of the Board of Directors/Trustees named on Page 1.

20 GOING CONCERN

The company's main source of income is grant funding. The trustees consider that it is appropriate to prepare the accounts on a going concern basis and consequently the accounts do not include any adjustments that would be necessary if the grant income should cease.

21 POST BALANCE SHEET EVENTS

The trustees consider that there are no significant post balance sheet events that impact on the financial statements as presented.

22 FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

The Care Leavers Association

England & Wales - Charity number 1111988

Accounts

THE CARE LEAVERS' ASSOCIATION

COMPANY REGISTRATION NO: 5204243

CHARITY REGISTRATION NO: 1111988

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2023**

THE CARE LEAVERS' ASSOCIATION

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2023**

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THE CARE LEAVERS' ASSOCIATION

Report of the Trustees for the year ended 31ST March 2023

The Trustees present their annual Directors' Report and financial statements of the charity for the year ended 31st March 2023. These are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, and the Memorandum and Articles of Association of the charity. They also comply with the 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).

Reference and administrative information

Charity Name: The Care Leavers' Association

Charity Number: 1111988

Company No: 5204243

Directors and Trustees

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law.

The Trustees and officers serving during the year and since the year end were as follows:

Trustees & Directors

James Goddard	Chair
Susan Myhan	Treasurer
Holly Glas	(resigned 20 th September 2022)
Teresa Fitzgerald	
Claire Haymonds	
Yasmine Khan	
Rebecca Senior	
Khes Nasim	(appointed 28 th January 2023)
Karen Smith	(resigned 1 st Aug 2023)
Christopher Simpson	(resigned 1 st Aug 2023)

Key management personnel: Trustees and Directors

James Goddard	Chair of Trustees
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Senior managers

David Graham

Registered Office

Third Floor
Swan Buildings
Swan Street
Manchester
M4 5JW

THE CARE LEAVERS' ASSOCIATION

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-operative Bank plc
PO Box 101
Balloon Street
Manchester
M60 4EP

Objectives and Activities

The purposes of the charity are for the relief of adults who have spent some or all of their childhood in care by associating together said persons, local authorities, statutory agencies and other organisations by:

- Providing advice, guidance and support so that care leavers may fulfil their potential as individuals and members of society and that their conditions of life may be improved.
- Advancing education of the public service providers and the media by providing information, training and advice on the issues affecting care leavers with the object of ending negative stereotyping and social inclusion.
- Improving care services for care leavers and those still in care.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and in setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through:

- User Led Support - local group support meetings across the country and care leaver led support from our national office.
- Projects – young person-led projects, access to care records, development of independent living skills, criminal justice policy and support, health.
- Training and Assessment - work with a wide range of organisations to improve service delivery to care leavers through training and quality assessment.
- Advice, information and signposting - informing care leavers about rights and signposting to additional support services, developing our guides and providing some individual casework.
- Research, Policy and Campaigns - conduct, collate and promote research about care leavers and produce policy guides to raise awareness of care leaver issues. We campaign on issues to both improve the quality of life of adult care leavers and change the existing care system. Contributing to national and local policy and practice

THE CARE LEAVERS' ASSOCIATION

Structure, governance and management

The Care Leavers' Association is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12th August 2004. It is registered as a charity with the Charity Commission (dated 9th November 2005).

Appointment of Trustees

As set out in the Articles of Association, the number of Trustees shall not be less than 3 or more than 16. Up to 13 people can be elected from the membership and up to 3 people may be co-opted by the Executive for their particular skills.

Trustee induction and training

Trustees receive a copy of the Trustee Handbook outlining the organisation and its work. At the first meeting for new trustees the work of the organisation is reviewed in detail. Training is made available to trustees throughout the year.

Organisation

The Board of Trustees administers the charity. The Board normally meets every two months. A Chief Executive (National Director) is appointed by the Trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager with any service providers must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year, no such related party transactions were reported.

A review of our achievements and performance

For a large part of the period April 22 to March 23 we struggled with limited resources. From September onwards, our only full-time worker was the National Director who, as well as covering organisational oversight work, led on the delivery of our CJS work and on supporting people through advice and guidance. There were many spinning plates that needed to be balanced and unfortunately some of them did drop. We all pulled together, both staff and trustees, and did our best to ensure we continued to operate as an organisation.

The lingering impact of the Covid-19 pandemic and the loss of key and experienced staff took considerable time to recover from. However, we continued to work on a range of fronts and were able to sustain our visible presence in our sector of the NGO world as well as help large numbers of care leavers in a variety of ways.

We would like to say a massive thank you to our CJS project funders Lloyds Foundation, Tudor Trust and Barrow Cadbury Trust who were incredibly supportive and flexible with our funding. They allowed us to find a structure that worked to deliver the project within our confines. And we would also like to say a big thank you to the Board of Trustees, who stepped in to provide more volunteering hours to take up the slack.

THE CARE LEAVERS' ASSOCIATION

Unfortunately, we also had to take a financial hit in relation to our Express Yourself mental health program. Due to the staff member leaving, we had to close the project early. This meant we did not meet our agreed target and the funder decided not to compensate us for the work we had achieved. The project itself, however, was a worthwhile activity with some good results as measured by the evaluation report that was produced for the work that we completed.

Policy Work

In May 2022 the Independent Review of Children's Social Care published its final report. The Review didn't fully meet its initial aims. It does not focus sufficiently on the journey through care and into adulthood. Indeed, based on the report, there could have been four separate reviews: 1) early intervention, 2) child protection, 3) the care system and 4) the social care workforce. The 2019 Conservative Party General Election Manifesto promised to "review the care system to make sure that all care placements and settings are providing children and young adults with the support they need". That intention has assumed a low priority within this review. While there are some valuable proposals in the sections on the care system and leaving care, several important areas are not addressed. Well-known issues with leaving care pathway planning and personal advisers are ignored. There is also a lack of understanding of the effects of trauma as young people enter into and go through the care system. This has led to there being no significant recommendations for improving mental health and wellbeing outcomes for care leavers. There is little if any mention of children in care and care leavers in the criminal justice system or of those with disabilities. Moreover, the review has done nothing to challenge negative perceptions of residential care. Indeed, it tends to reinforce them.

We spent some time talking with care leavers and other organisations to digest the report and sharing our views with government. In February 2023 the government produced its response to the review "Stable Homes Built on Love". As in the original review, the government did not spend enough time responding to the needs of care leavers. We have been invited to sit on some of the implementation groups and will continue to press for more effective responses.

We continued to be a part of the campaign group "Care to 18", which opposes the government decision to allow 16/17 year olds in care to be placed in supported accommodation without any form of care. We responded to the government consultation on a new regulatory framework for this accommodation, spending time assessing each new standard and highlighting any insufficiencies and contradictions.

Our National Director continued to act as Co-Chair of The Alliance for Children in Care and Care Leavers until the end of December 2022.

Reflecting the importance of some of our project work, we continued throughout the year to speak regularly on policy issues related to care leavers in the criminal justice system, care leavers in education and care leaver health issues. These are all areas where we have longstanding expertise, developed over many years of work.

Projects

THE CARE LEAVERS' ASSOCIATION

Young Persons (YPP)

April to August saw us bringing the 2nd cohort of Express Yourself to an end. We brought together all the young people who have been involved in the project so that they could input into the final evaluation. The project highlighted the need for additional mental health and wellbeing support for care leavers to be able to better deal with everyday life challenges. Whilst support from local authority leaving care teams can be good, the statutory minimum requirement for engagement is once every 8 weeks. This is too long a time for a care leaver to be left to fend for themselves and often leads to crisis situations. We will continue to make the mental health and wellbeing of care leavers a key priority for future work.

We continued to support our Young Persons Project Consultant with her PhD studies examining the financial barriers faced by care leavers. We hosted a number of focus groups which collected very insightful data.

We also continued to deliver a collaborative project led by Warwick University Business School to research innovation practice in leaving care services. This included developing and delivering a training and support package for care leaver peer researchers carrying out the work of the project. We have also contributed to the development of publications based on the research.

We provided support and advocacy to 112 young people during the year.

Criminal Justice

As a result of our inability to recruit the right person to the CJS Project Manager role we had to create a new structure for the work. The National Director took over lead delivery, ably supported by the CJS Support Worker and the CJS Project Steering Group.

The principal focus has been to provide support to individual prisons and probation services to help them better understand the needs of care leavers and to improve their support services. We also continued to sit on the HMPPS Care Leavers Strategy group. As part of this work we contributed to the development of new guidance.

The team took part in the 2022 HMPPS Insights festival including delivering a very well attended training session on the needs of care leavers in the CJS.

The steering group started to work on a "voice" project where they will interview a number of care leavers about their journeys through the criminal justice system. These will eventually be published as podcasts and resources on the website.

Access To Records

Providing care leavers with advice and guidance on how to access their social care files continued to be a main area of our work. During the year we provided 239 care leavers with advice and guidance. Alongside this work, conducted via telephone or email, our 'Access To Social Care Files Guide' was downloaded 1,478 times.

Zoom Social Support

THE CARE LEAVERS' ASSOCIATION

Having started during Covid restrictions we have now made our monthly zoom social support sessions part of our core service. Meetings get on average between 12 and 20 care leavers of all ages. This year we instigated themes for specific meetings.

Health

In September 2022 we started a collaboration with the University of Cambridge on a 4-year research study which will examine what CAMHS (Community Adolescent Mental Health Service) interventions predict positive outcomes for children with a social worker. Our role is to work with and support the Experts By Experience research team who are undertaking case notes research and individual interviews. We hope that this piece of work will highlight gaps in mental health provisions for young people with a social worker.

We continued throughout our work to highlight the health needs of care leavers, including delivering training sessions to various medical bodies. We also started collaborating with a care leaver who works in the NHS to raise awareness of the issues within the NHS.

Our 2018 Health report was downloaded 1,489 times and remains our most popular download.

THE CARE LEAVERS' ASSOCIATION

Financial review

As in previous years, trustees are aware of the high level of dependence that the organisation has on grants from trusts and foundations. Trustees continue to monitor the situation and work with the National Director to seek new income streams that can build reserves and more organisational resilience.

Investment powers and policy

The Trustees, having regard to the liquidity requirements of operating the charity, will keep available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2023 was of which are free reserves after allowing for funds tied up in tangible fixed assets.

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure, with a long-term aim of 6 months.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

Initially the funding for our CJS project was due to finish Dec 22. However, due to an underspend we developed due to being unable to deliver during the covid pandemic, our funders have agreed to continue the project until the end of Dec 23. We therefore continue to operate in the CJS field and may be able to do so beyond this date, subject to further funding.

Following on from our strategic development session in March 2022 trustees agreed a new Strategic Plan. As part of this we developed the outline of a project focusing on care leavers over the age of 25. In October 22 we submitted a fund request to the National Lottery Community Fund. We found out in March 23 that this proposal had been successful. We hope to recruit some new project workers in the autumn of 2023 to begin delivering the project early 2024.

We will continue to seek new funding to deliver support for younger care leavers and to continue with our policy work.

THE CARE LEAVERS' ASSOCIATION

Trustees responsibilities in relation to the financial statements

The charity Trustees (who are also the Directors of The Care Leavers' Association, for the purposes of company law) are responsible for preparing a Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the Board of Trustees



James Goddard

Chair

Date: 15th December 2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE CARE LEAVERS' ASSOCIATION**

I report on the accounts of the company for the year ended 31st March 2023, which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, other than that disclosed below, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



EL Anderson MA FCA CTA
Date: 15th December 2023

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**
(including income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.03.23 Total Funds £	Year Ended 31.03.22 Total Funds £
INCOME FROM:					
Donations & Legacies	2	5,651	-	5,651	22,559
Charitable Income	3	12,629	63,042	75,671	149,261
Trading Income	4	-	-	-	3,000
Other Income		-	-	-	-
TOTAL		18,280	63,042	81,322	174,820
EXPENDITURE ON:					
Charitable Activities	8	(45,624)	(83,853)	(129,477)	(139,633)
TOTAL		(45,624)	(83,853)	(129,477)	(139,633)
NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR BEFORE TRANSFERS					
		(27,344)	(20,811)	(48,155)	35,187
TRANSFER BETWEEN FUNDS					
		(11,603)	11,603	-	-
NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR AFTER TRANSFERS					
		(38,947)	(9,208)	(48,155)	35,187
RECONCILIATION OF FUNDS					
Total Funds Brought Forward	14	56,294	122,503	178,797	143,610
TOTAL FUNDS C/FORWARD	14	17,347	113,295	130,642	178,797

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 13 to 18 form part of these accounts.

THE CARE LEAVERS' ASSOCIATION

Registered Co. No. 05204243

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BALANCE SHEET AS AT 31 MARCH 2023

	NOTES	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	10		386		1,072
CURRENT ASSETS					
Debtors & Prepayments	12	10,298		20,034	
Cash at Bank & In Hand		123,659		163,183	
		<u>133,957</u>		<u>183,217</u>	
LIABILITIES:					
Amounts falling due within one year	13	(3,701)		(5,492)	
		<u>(3,701)</u>		<u>(5,492)</u>	
NET CURRENT ASSETS (LIABILITIES)			130,256		177,725
TOTAL NET ASSETS (LIABILITIES)			<u>130,642</u>		<u>178,797</u>
ACCUMULATED RESERVES					
Unrestricted Reserves	15		17,347		56,294
Restricted Reserves	15		113,295		122,503
			<u>130,642</u>		<u>178,797</u>

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required The company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved on behalf of the Board



) Chair

James Goddard

Date: 15th December 2023

The notes on pages 13 to 18 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2023

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH
FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net movement in funds	(48,155)	35,187
Add back depreciation	686	685
Decrease/(increase) in debtors	9,736	11,542
Increase/(decrease) in creditors	(1,791)	(41,202)
Net cash used in operating activities	<u>(39,524)</u>	<u>6,212</u>
Cash flows from investment activities:		
Purchase of fixed assets	-	(1,163)
Increase/(decrease) in cash and cash equivalents during the year	<u>(39,524)</u>	<u>5,049</u>
Cash and cash equivalents brought forward	163,183	158,134
Cash and cash equivalents carried forward	<u>123,659</u>	<u>163,183</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There were 6 restricted funds during the year. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose. Further details of each fund are disclosed in note 14.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(d) Expenditure Recognition

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. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs. Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity. The allocation of support and governance costs is analysed in note 7.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 6.

(h) Tangible fixed assets and depreciation

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets). Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Computers & Office Equipment	33.33% on cost
Fixtures, Fittings & Equipment	33.33% on cost

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

(i) **Taxation**

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is not registered for VAT.

(j) **Pensions**

The charity currently administers contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

(k) **Commitments Under Operating Leases**

Rentals are charged to income and expenditure as they fall due.

(l) **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) **Creditors**

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

2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Donations	5,651	-	5,651
	<u>5,651</u>	<u>-</u>	<u>5,651</u>

Previous Year

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Donations	22,559	-	22,559
	<u>22,559</u>	<u>-</u>	<u>22,559</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Year Ended 31.03.23 Total Funds £
Lloyds Foundation	2,250	74,645	76,895
IGEN	-	(11,603)	(11,603)
Contribution towards Travel Expenses	690	-	690
Research	8,080	-	8,080
Training & Presentations	1,609	-	1,609
	<u>12,629</u>	<u>63,042</u>	<u>75,671</u>

Previous Year

	Unrestricted Funds £	Restricted Funds £	Year Ended 31.03.22 Total Funds £
Porticus	-	29,986	29,986
Lloyds Foundation	-	55,984	55,984
Erasmus	-	923	923
IGEN	-	11,603	11,603
DfE	-	1,740	1,740
HMRC JRS	-	4,342	4,342
CJS - Tudor Trust	-	23,333	23,333
Barrow Cadbury Trust	-	5,000	5,000
Tudor Trust Wellbeing	-	2,000	2,000
Pure Insights	-	8,290	8,290
Training & Presentations	6,060	-	6,060
	<u>6,060</u>	<u>143,201</u>	<u>149,261</u>

THE CARE LEAVERS' ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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4 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2023 Total Funds
	£	£	£
Consultancy	-	-	-
Previous Year			
Consultancy	3,000	-	3,000
Prior Period as Restated	3,000	-	3,000

5 NET INCOME

	2023	2022
	£	£
Net income is stated after charging:		
Depreciation - owned assets	686	685
Accountancy	906	900
Other Financial Services	120	120

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Employment Costs	19,451	56,395	75,846	84,888
Website & Publicity	1,878	-	1,878	775
Meetings & Fora	1,619	-	1,619	-
Project Resources	-	-	-	161
Project Mentoring & Training	-	3,700	3,700	2,555
Travel Expenses	1,515	900	2,415	1,220
Volunteer & Focus Group Participation Expenses	1,850	1,208	3,058	453
Support Costs	17,379	21,650	39,029	42,754
Governance Costs	1,932	-	1,932	6,827
	<u>45,624</u>	<u>83,853</u>	<u>129,477</u>	<u>139,633</u>
				£
				Unrestricted Funds 8,555
				Restricted Funds 131,078
				<u>139,633</u>

7 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	Basis of Apportionment	General Support	Governance	2023 Total	2022 Total
		£	£	£	£
<i>Support Costs</i>					
Employment Costs	Staff Time	8,427	-	8,427	9,432
Recruitment Costs	Use of facilities	50	-	50	4,060
Rent, Rates & Services	Use of facilities	18,375	-	18,375	16,289
Repairs & Maintenance	Use of facilities	-	-	-	198
Telephone and Internet	Use of facilities	1,766	-	1,766	1,686
Minor Computer Equipment	Use of facilities	417	-	417	1,658
Computer Software	Use of facilities	322	-	322	1,995
Staff Travel & Subsistence	Use of facilities	4,389	-	4,389	1,500
Staff Training	Use of facilities	530	-	530	561
Moving Costs	Use of facilities	-	-	-	266
Minor Equipment	Use of facilities	675	-	675	1,137
Printing, Post & Stationery	Use of facilities	338	-	338	126
Insurance	Use of facilities	732	-	732	783
Publications & Subscriptions	Use of facilities	1,236	-	1,236	570
Miscellaneous	Use of facilities	87	-	87	703
Depreciation	Use of facilities	686	-	686	684
Trustee Travel & Meeting Expenses	Use of facilities	-	1,026	1,026	1,575
Trustee Training	Use of facilities	-	-	-	4,352
Payroll	Use of facilities	855	-	855	964
Book-Keeping	Use of facilities	120	-	120	120
Bank Charges	Use of facilities	24	-	24	22
Accountancy	Use of facilities	-	906	906	900
		<u>39,029</u>	<u>1,932</u>	<u>40,961</u>	<u>49,581</u>

8 TOTAL RESOURCES EXPENDED (CONT...)

	2023	2022
	£	£
STAFF COSTS:		
Wages and Salaries	80,828	88,998
Social Security Costs	2,042	3,741
Pension Costs	1,403	1,581
	<u>84,273</u>	<u>94,320</u>

The charity employed 6 people during the year. The average number of employees full time equivalent was 3 (previous year 4).

Along with the trustees the key management personnel includes the national director

The total employment benefits, including employer pension contributions of the key management personnel were £46,855 (2022: £41,242). No employee has benefits in excess of £60,000.

9 DIRECTORS' (TRUSTEES) REMUNERATION AND EXPENSES

No remuneration was paid or payable directly or indirectly out of the funds of the charity during the year to any directors/trustees or to any persons known to be connected with any of them.

Except as disclosed below no reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

Trustee travel & subsistence 5 trustees

£1,026

10 TANGIBLE FIXED ASSETS

	Fixtures, Fittings & Equipment	Website	Computers	Total
	£	£	£	£
COST				
At 1 April 2022	1,654	3,000	5,547	10,201
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2023	<u>1,654</u>	<u>3,000</u>	<u>5,547</u>	<u>10,201</u>
DEPRECIATION				
At 1 April 2022	1,468	3,000	4,661	9,129
Charge for the Year	94	-	592	686
Disposals	-	-	-	-
At 31 March 2023	<u>1,562</u>	<u>3,000</u>	<u>5,253</u>	<u>9,815</u>
NET BOOK VALUE				
At 31 March 2023	<u>92</u>	<u>-</u>	<u>294</u>	<u>386</u>
At 31 March 2022	<u>186</u>	<u>-</u>	<u>886</u>	<u>1,072</u>

11 CAPITAL COMMITMENTS

	2023	2022
	£ nil	£ nil
Contracted but not provided for		

12 DEBTORS

	2023	2022
	£	£
Other Debtors	149	11,752
Accrued Income	6,500	6,500
Prepayments	3,649	1,782
	<u>10,298</u>	<u>20,034</u>

In 2023 debtors of £6,500 (2021: £18,103) relate to restricted funds.

13 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Creditors	1,171	4,472
Accruals	2,530	1,020
	<u>3,701</u>	<u>5,492</u>

In 2023 creditors of £150 (2022: £nil) relate to restricted funds.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

14 ANALYSIS OF CHARITABLE FUNDS
Analysis of Movement in Funds

	Balance 1 April 2022	Incoming	Transfers	Outgoing	Balance 31 March 2023
	£	£	£	£	£
Restricted Funds:					
DfE	9,446	-	-	(9,446)	-
Lloyds Foundation	44,559	74,645	-	(55,400)	63,804
Barrow Cadbury Trust 2020	17,530	-	-	(6,618)	10,912
IGEN	-	(11,603)	11,603	-	-
J Leon	2,365	-	-	(154)	2,211
Tudor Trust 2020	40,030	-	-	(12,235)	27,795
Pure Insights	8,290	-	-	-	8,290
Donations - Jersey	283	-	-	-	283
Total Restricted Funds:	122,503	63,042	11,603	(83,853)	113,295
Unrestricted Funds:					
General	52,875	18,280	(12,250)	(44,239)	14,666
Designated - training	2,825	-	-	(530)	2,295
Designated - capital fund	594	-	647	(855)	386
Total Unrestricted Funds:	56,294	18,280	(11,603)	(45,624)	17,347
Total Funds	178,797	81,322	-	(129,477)	130,642

	Balance 1 April 2021	Incoming	Transfers	Outgoing	Balance 31 March 2022
	£	£	£	£	£
Restricted Funds:					
DfE	9,446	1,740	-	(1,740)	9,446
Erasmus	-	923	-	(923)	-
Porticus	51	29,986	2,099	(32,136)	-
Lloyds Foundation	37,108	55,984	-	(48,533)	44,559
HMRC JRS	-	4,342	-	(4,342)	-
Barrow Cadbury Trust 2020	23,125	5,000	-	(10,595)	17,530
IGEN	8,491	11,603	-	(20,094)	-
J Leon	2,485	-	-	(120)	2,365
Tudor Trust Wellbeing	-	2,000	-	(2,000)	-
Tudor Trust 2020	27,292	23,333	-	(10,595)	40,030
Pure Insights	-	8,290	-	-	8,290
Donations - Jersey	283	-	-	-	283
Total Restricted Funds:	108,281	143,201	2,099	(131,078)	122,503
Unrestricted Funds:					
General	31,910	31,619	(2,099)	(8,555)	52,875
Designated - training	2,825	-	-	-	2,825
Designated - capital fund	594	-	-	-	594
Total Unrestricted Funds:	35,329	31,619	(2,099)	(8,555)	56,294
Total Funds	143,610	174,820	-	(139,633)	178,797

Purpose of funds:-

DfE
Erasmus
HMRC JRS
Porticus

Lloyds Foundation

IGEN

Barrow Cadbury Trust 2020

J Leon
Tudor Trust Wellbeing
Tudor Trust 2020

Pure Insights
Donations - Jersey
Designated Funds

Contribution towards:

towards supporting care leavers during Covid-19
towards building the European Care Leavers network for furloughed salaries
costs towards improving the impact of the organisation in policy, campaigns and support for care leavers.
to campaign for the introduction of a statutory instrument to improve support for care leavers in the criminal justice system
This grant was retracted as CLA were unable to meet the outcomes due to staff turnover.
towards costs of influencing policy makers to improve outcomes for care leavers in the criminal justice system.
towards Access to Records work & ATR Campaign Group.
towards staff, trustee & volunteer wellbeing
towards costs of influencing policy makers to improve outcomes for care leavers in the criminal justice system.
towards project costs
for work in Jersey.
These have been earmarked for staff training and development and replacement of furniture and equipment.

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total £
Tangible fixed assets	386	-	386
Cash at bank and in hand	16,714	106,945	123,659
Other net current assets/(liabilities)	247	6,350	6,597
Total	<u>17,347</u>	<u>113,295</u>	<u>130,642</u>

Prior Year

	Unrestricted funds £	Restricted funds £	2022 Total £
Tangible fixed assets	1,072	-	1,072
Cash at bank and in hand	58,783	104,400	163,183
Other net current assets/(liabilities)	(3,561)	18,103	14,542
Total	<u>56,294</u>	<u>122,503</u>	<u>178,797</u>

16 COMPANY STATUS

The company is limited by guarantee and has no share capital. All members have agreed to contribute a sum not exceeding £1 in event of winding up.

17 CONTINGENT LIABILITIES

Other than listed below there were no contingent liabilities at 31st March 2023 (2022: £nil). Companies House holds a charge against the company in respect of a deposit deed dated March 2012. The amount secured is £2,325 in favour of Moseley Street Ventures Ltd..

18 OPERATING LEASE ARRANGEMENTS

	2023 £	2022 £
Due within one year	13,800	13,800
Within 2-5 years	3,450	17,250
	<u>17,250</u>	<u>31,050</u>

19 CONTROLLING PARTIES

The company is under the ultimate control of the Board of Directors/Trustees named on Page 1.

20 GOING CONCERN

The company's main source of income is grant funding. The trustees consider that it is appropriate to prepare the accounts on a going concern basis and consequently the accounts do not include any adjustments that would be necessary if the grant income should cease.

21 POST BALANCE SHEET EVENTS

The trustees consider that there are no significant post balance sheet events that impact on the financial statements as presented.

22 FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

The Care Leavers Association

England & Wales - Charity number 1111988

Accounts

THE CARE LEAVERS' ASSOCIATION

COMPANY REGISTRATION NO: 5204243

CHARITY REGISTRATION NO: 1111988

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2022**

THE CARE LEAVERS' ASSOCIATION

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2022**

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THE CARE LEAVERS' ASSOCIATION

Report of the Trustees for the year ended 31ST March 2022

The Trustees present their annual Directors' Report and financial statements of the charity for the year ended 31st March 2022. These are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, and the Memorandum and Articles of Association of the charity. They also comply with the 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).

Reference and administrative information

Charity Name: The Care Leavers' Association

Charity Number: 1111988

Company No: 5204243

Directors and Trustees

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Trustees & Directors		Director only:	
James Goddard	Chair	Rebecca Senior	(appointed May 21)
Susan Myhan	Treasurer	Holly Glas	(appointed May 21)
Teresa Fitzgerald			(resigned Oct' 22)
Claire Haymonds		Christopher Simpson	(appointed May 21)
			(resigned Sept 22)
Yasmine Khan		Karen Smith	(appointed May 21)
			(resigned Sept 22)

Key management personnel: Trustees and Directors

James Goddard Chair of Trustees

Senior managers

David Graham

Registered Office

Third Floor
Swan Buildings
Swan Street
Manchester
M4 5JW

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-operative Bank plc
PO Box 101
Balloon Street
Manchester
M60 4EP

Objectives and Activities

The purposes of the charity are for the relief of adults who have spent some or all of their childhood in care by associating together said persons, local authorities, statutory agencies and other organisations by:

- Providing advice, guidance and support so that care leavers may fulfil their potential as individuals and members of society and that their conditions of life may be improved.
- Advancing education of the public service providers and the media by providing information, training and advice on the issues affecting care leavers with the object of ending negative stereotyping and social inclusion.
- Improving care services for care leavers and those still in care.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and in setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through:

- User Led Support - local group support meetings across the country and care leaver led support from our national office.
- Projects – young person-led projects, access to care records, development of independent living skills, criminal justice policy and support, health.
- Training and Assessment - work with a wide range of organisations to improve service delivery to care leavers through training and quality assessment.
- Advice, information and signposting - informing care leavers about rights and signposting to additional support services, developing our guides and providing some individual casework.
- Research, Policy and Campaigns - conduct, collate and promote research about care leavers and produce policy guides to raise awareness of care leaver issues. We campaign on issues to both improve the quality of life of adult care leavers and change the existing care system. Contributing to national and local policy and practice

THE CARE LEAVERS' ASSOCIATION

Structure, governance and management

The Care Leavers' Association is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12th August 2004. It is registered as a charity with the Charity Commission (dated 9th November 2005).

Appointment of Trustees

As set out in the Articles of Association, the number of Trustees shall not be less than 3 or more than 16. Up to 13 people can be elected from the membership and up to 3 people may be co-opted by the Executive for their particular skills.

Trustee induction and training

Trustees receive a copy of the Trustee Handbook outlining the organisation and its work. At the first meeting for new trustees the work of the organisation is reviewed in detail. Training is made available to trustees throughout the year.

Organisation

The Board of Trustees administers the charity. The Board normally meets every two months. A Chief Executive (National Director) is appointed by the Trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager with any service providers must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year, no such related party transactions were reported.

A review of our achievements and performance

Sadly, we must begin this review of achievements by paying our respects to a valued colleague that we lost during the year. In May 2021, Criminal Justice System Project Manager Darren Coyne died after a brief illness. The loss had a profound effect on the organisation, both in personal terms for those who knew Darren and in terms of the functioning of the charity. Our recovery from it took, on both fronts, has taken some time. In December 2021, we also lost former colleague Jakeb Braden. Jakeb was instrumental in the development of our care leaver health project and expertise. He was known trustees, members and staff and had kept in touch with us after leaving his post with when funding ended in 2018. Jakeb's death was a stark reminder of the challenges that hospitalisation, serious illness and mortality can bring for care leavers with no immediate family. We remain grateful to both Darren and Jakeb for the contributions they made to our work and the development of the CLA over a significant number of years.

The Covid pandemic continued to disrupt the work of the CLA. The 2021 New Year lockdown, for example, put a stop to progress we were making on face-to-face work. However, as things eased up on the Covid front we opened our new office in June 2021 and began to resume face-to-face work. Covid still limited such work, right up until early 2022. There was, for example, a fresh Covid 'variant', along with a concomitant infection wave, over the Christmas period of 2021 and January of 2022. Many activities consequently remained hybrid. However, in terms of the re-engagement of

THE CARE LEAVERS' ASSOCIATION

staff and trustees, the March Strategy Weekend, held in Cheshire, remarked a strong return to productive real-world relationships for all those able to attend in person.

Policy Work

The main focus of our policy work has been responding to the UK government's Independent Review of Children's Social Care. Throughout the year, we responded to various calls for evidence, advice, and ideas from the review team. We have continued to seek the views of care leavers when drafting our submissions. For each of the requests, we have undertaken research to be able to submit responses that are achievable and improve outcomes for care leavers and children in care. The review had a wide remit of Children's Social Care so it is likely that most of the focus will be on early and family help rather than the care system. The review was due to report in spring 2022.

A strong feature of the CLA's policy influence in recent years has been working collaboratively with like-minded organisations. For example, we continued to work with various organisations on the campaign "Care to 18". The government had agreed to ban the use of unregulated accommodation for those young people under 15, but said that it was acceptable to use such accommodation for 16/17 year olds. This will mean that young people of that age are put into care system placements where no "care" is being provided. We, along with many other organisations and individuals, are fundamentally opposed to this position. The government instigated a consultation process exploring new regulations for this type of placement. However, the consultation was not balanced. Despite numerous responses they received against this type of placement, the government chose to ignore such views and moved ahead with the plans for regulation. We also believe that the government undertook very limited consultation with young care leavers. We continue to use all available avenues to try and change the government's position on this subject.

As Co-chair of The Alliance for Children in Care and Care Leavers, our National Director inputted into Alliance responses to the Review of Children's Social Care. He also co-chaired Alliance meetings throughout the year.

Reflecting the importance of some of our project work, we continued throughout the year to speak regularly on policy issues related to care leavers in the criminal justice system, care leavers in education and care leaver health issues. These are all areas where we have longstanding expertise, developed over many years of work.

Projects

Young Persons (YPP)

During the year, our YPP lead Carrie Harrop was given the valuable opportunity to undertake a PhD exploring the financial support available to care leavers. While we were sad to lose her as a central member of staff, this was clearly an opportunity that we recognised would be enormously beneficial both for Carrie and for the care leavers who will gain from the influence of her doctoral work and activities. We will work with Carrie to support and promote her research. Thankfully, she also decided to stay working with us for one day per week. This means that her longstanding skills and wealth of experience remain part of what the CLA offers.

During the year, we delivered the first cohort of our 'Express Yourself' mental health and wellbeing program. This took place from March to August of 2021. We delivered the program online, working with 13 young people from across the country. We evaluated progress on the program using 3

THE CARE LEAVERS' ASSOCIATION

different tools to measure self-esteem, wellbeing and confidence. All the young people improved on their scores as they moved through the program. It was challenging to deliver the program to young people across the country, as we didn't necessarily have a key leaving care worker to support each person in their home location.

As a result of Carrie moving to one day per week with us, we recruited a new worker to deliver the program. Chezzelle O'Neill joined us in October 2021. The program was adapted, based on the learning from cohort 1, and we started to recruit for cohort 2 in January of 2022. In this instance, we engaged with local authorities in the Greater Manchester area and ended up working with 11 young people. Our interim evaluation of the program shows that all participants benefit greatly in relation to self-esteem, wellbeing and confidence. However, it also shows that the program is taking us much longer to deliver than initially anticipated. This is partly due to young people often cancelling sessions at the last minute, as they struggle to deal with everyday life situations. Ironically, these problems often reflect the inadequacies of their leaving care support, which we are, in part, seeking to address with the program. We will review the full evaluation and make changes to future cohorts. We will also share our learning with government and local authorities; in particular, because our work has shown that current leaving care Personal Adviser (PA) support package is woefully inadequate for some care leavers.

We also continued to deliver a collaborative project led by Warwick University Business School to research innovation practice in leaving care services. This included developing and delivering a training and support package for care leaver peer researchers carrying out the work of the project. We have also contributed to the development of publications based on the research.

Improving educational opportunities for care leavers was a key part of our YPP work. As part of this, we delivered training to Open University staff and worked in collaboration with the University of Roehampton to develop care leaver student support packages.

All of the YPP team continued, throughout the year, to attend meetings, deliver training and support care leavers. We provided support and advocacy to 56 young people during the year.

Criminal Justice

In the early part of this financial year, we focused on trying to recruit a new CJS Project Manager to replace Darren. Unfortunately, despite several attempts, we were unable to appoint. As a result, the project is being delivered by the National Director and supported by the CJS Steering Group.

Our main focus, in this area of our work, has been on maintaining relationships with prisons and key policy leads in the sector. Covid still had an impact on this work, as we were unable to visit any prisons for most of the year. However, we were able to engage with 36 prisons, to advise and help them with their support for care leavers.

Alongside this, we continued to work with the HMPPS Care Leavers Strategy group and the Youth Justice Board, in order to ensure that improving support for care leavers in the criminal justice system remains a policy priority.

THE CARE LEAVERS' ASSOCIATION

We owe a massive thank you to the funders of this project, who have been more than understanding and supportive as we try and overcome the challenges we have faced. Both in relation to the difficulties caused by pandemic restrictions and our recovery from the loss of Darren Coyne's leadership in this work, our funders have shown flexibility and realism.

Access To Records

The Covid-19 pandemic provided some care leavers with more opportunity to reflect on their life history. As a result, we saw a marked increase in the number of people approaching us to request advice on accessing their social care file. Demand for this support has remained high and we helped 287 people. Many of these inquiries are relatively simple to provide support. It is a case of providing precise guidance on how to request a file and how the 'Subject Access Request' process works. Other cases, however, are more complex. This can be because the process itself becomes complex, perhaps due to problems with the local authorities, or other bodies, who are providing the information. Sometimes, also, individual care leavers need to discuss various aspects of the experience and its implications. Alongside this work, conducted via telephone or email, our 'Access To Social Care Files Guide' was downloaded 1,295 times.

Zoom Social Support

To respond to the restrictions on face-to-face meetings during the pandemic, along with the obvious risks of social isolation during that period, we began running two-hour evening social support sessions, once a month, using the online Zoom platform. These started during the first month of lockdown, in April 2020. As we moved in and out of Covid restrictions, during the following two years, we decided to continue with monthly zoom sessions. They are now part of our core services. They are particularly important because they allow CLA members and other care leavers the chance to connect with each other in ways that they may not have been able to do before. This particularly applies, for example, for those with physical disabilities, parenting responsibilities or other factors that limit their ability to attend face-to-face events. As such, we have been able to involve some care leavers in our activities that have not engaged with us before. During the year, spread over the course of the meetings, we had 141 individual care leavers attend the sessions. Some of these attend very regularly, others occasionally and others just once or twice.

Financial review

As in previous years, trustees are aware of the high level of dependence that the organisation has on grants from trusts and foundations. Trustees continue to monitor the situation and work with the National Director to seek new income streams that can build reserves and more organisational resilience.

Investment powers and policy

The Trustees, having regard to the liquidity requirements of operating the charity, will keep available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2022 was £56,294 (2021: £35,329) of which £55,222 are free reserves after allowing for funds tied up in tangible fixed assets.

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure, with a long-term aim of 6 months.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

The organisation held a strategy development planning session in March 2022. This took place over a residential weekend, which allowed for a great deal of in-depth discussion. The overall consensus of that weekend planning event was on the need to focus on key issues and activities that we feel we can do well and for which we are either uniquely placed or uniquely experienced to do effectively. As such, we will continue to contribute to the following areas: improving Leaving Care policy and practice, improving Criminal Justice Sector policy and practice and improving health outcomes for care leavers of all ages. We plan on developing a new project that supports care leaver adults, particularly those over 25, with issues of identity, belonging and community. This latter area remains relatively neglected, with the predominant focus of the sector – perhaps understandably, given the levels of overt need – on issues affecting younger care leavers. The CLA has led the way, over many years, in highlighting many of those issues facing young care leavers, often with initiatives and campaigns that others in the sector have drawn from and built upon. We aim to continue to provide innovative leadership, partly by taking debates about issues facing care leavers into areas that have been hitherto ignored or poorly served.

THE CARE LEAVERS' ASSOCIATION

Trustees responsibilities in relation to the financial statements

The charity Trustees (who are also the Directors of The Care Leavers' Association, for the purposes of company law) are responsible for preparing a Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the Board of Trustees

James Goddard

Chair

Date: 8th December 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE CARE LEAVERS' ASSOCIATION**

I report on the accounts of the company for the year ended 31st March 2022, which are set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

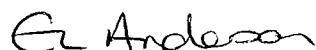
Independent examiner's statement

In connection with my examination, other than that disclosed below, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



EL Anderson MA FCA CTA
Date: 8th December 2022

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**
(including income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.03.22 Total Funds £	Year Ended 31.03.21 Total Funds £
INCOME FROM:					
Donations & Legacies	2	22,559	-	22,559	1,079
Charitable Income	3	6,060	143,201	149,261	231,538
Trading Income	4	3,000	-	3,000	10,580
Other Income		-	-	-	200
TOTAL		31,619	143,201	174,820	243,397
EXPENDITURE ON:					
Charitable Activities	8	(8,555)	(131,078)	(139,633)	(154,364)
TOTAL		(8,555)	(131,078)	(139,633)	(154,364)
NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR BEFORE TRANSFERS					
		23,064	12,123	35,187	89,033
TRANSFER BETWEEN FUNDS					
		(2,099)	2,099	-	-
NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR AFTER TRANSFERS					
		20,965	14,222	35,187	89,033
RECONCILIATION OF FUNDS					
Total Funds Brought Forward	17	35,329	108,281	143,610	54,577
TOTAL FUNDS C/FORWARD	17	56,294	122,503	178,797	143,610

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 13 to 20 form part of these accounts.

THE CARE LEAVERS' ASSOCIATION

Registered Co. No. 05204243

11

BALANCE SHEET AS AT 31 MARCH 2022

	NOTES	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	12		1,072		594
CURRENT ASSETS					
Debtors & Prepayments	14	20,034		31,576	
Cash at Bank & In Hand		163,183		158,134	
		<u>183,217</u>		<u>189,710</u>	
LIABILITIES:					
Amounts falling due within one year	15	(5,492)		(46,694)	
		<u>(5,492)</u>		<u>(46,694)</u>	
NET CURRENT ASSETS (LIABILITIES)			177,725		143,016
TOTAL NET ASSETS (LIABILITIES)			<u>178,797</u>		<u>143,610</u>
ACCUMULATED RESERVES					
Unrestricted Reserves	17		56,294		51,329
Prior Period Adjustment	25		-		(16,000)
Unrestricted Reserves as restated					35,329
Restricted Reserves	17		122,503		108,281
			<u>178,797</u>		<u>143,610</u>

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

-The members have not required The company to obtain an audit of its accounts for the year in question in accordance with section 476.

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved on behalf of the Board

) Chair

James Goddard

Date: 8th December 2022

The notes on pages 13 to 20 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2022

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH
FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net movement in funds	35,187	89,033
Add back depreciation	685	296
Decrease/(increase) in debtors	11,542	(5,018)
Increase/(decrease) in creditors	(41,202)	(66,503)
Net cash used in operating activities	<u>6,212</u>	<u>17,808</u>
Cash flows from investment activities:		
Purchase of fixed assets	(1,163)	(890)
Increase/(decrease) in cash and cash equivalents during the year	<u>5,049</u>	<u>16,918</u>
Cash and cash equivalents brought forward	158,134	141,216
Cash and cash equivalents carried forward	<u><u>163,183</u></u>	<u><u>158,134</u></u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There were 12 restricted funds during the year.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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

(d) Expenditure Recognition

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.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 9.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 8.

(h) Tangible fixed assets and depreciation

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Computers & Office Equipment	33.33% on cost
Fixtures, Fittings & Equipment	33.33% on cost

(i) Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is not registered for VAT.

(j) Pensions

The charity currently does administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

(k) Commitments Under Operating Leases

Rentals are charged to income and expenditure as they fall due.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors

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

THE CARE LEAVERS' ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

15

2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Donations	22,559	-	22,559
	<u>22,559</u>	<u>-</u>	<u>22,559</u>
Previous Year			
	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Donations	1,079	-	1,079
	<u>1,079</u>	<u>-</u>	<u>1,079</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Year Ended 31.03.22 Total Funds £
Porticus	-	29,986	29,986
Lloyds Foundation	-	55,984	55,984
Erasmus	-	923	923
IGEN	-	11,603	11,603
DfE	-	1,740	1,740
HMRC JRS	-	4,342	4,342
CJS - Tudor Trust	-	23,333	23,333
Barrow Cadbury Trust	-	5,000	5,000
Tudor Trust Wellbeing	-	2,000	2,000
Pure Insights	-	8,290	8,290
Training & Presentations	6,060	-	6,060
	<u>6,060</u>	<u>143,201</u>	<u>149,261</u>

Previous Year

	Unrestricted Funds £	Restricted Funds £	Year Ended 31.03.21 Total Funds £
Porticus	-	69,986	69,986
(less deferred to 2022)	-	(29,986)	(29,986)
Lloyds Foundation	-	74,645	74,645
Big Lottery Fund	-	28,275	28,275
DfE	-	38,010	38,010
HMRC JRS	-	6,924	6,924
CJS - Tudor Trust	-	23,334	23,334
Barrow Cadbury Trust	-	25,000	25,000
(less deferred to 2022)	-	(5,000)	(5,000)
Training & Presentations	350	-	350
	<u>350</u>	<u>231,188</u>	<u>231,538</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Consultancy	3,000	-	3,000
	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Previous Year			
Consultancy	26,580	-	26,580
Prior Period Adjustment (see note 25)	(16,000)	-	(16,000)
Prior Period as Restated	<u>10,580</u>	<u>-</u>	<u>10,580</u>

THE CARE LEAVERS' ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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5 NET INCOME

	2022	2021
	£	£
Net income is stated after charging:		
Depreciation - owned assets	685	296
Accountancy	900	900
	<u>1,585</u>	<u>1,200</u>

6 INVESTMENT INCOME

	2022	2021
	£	£
Bank Interest Receivable	-	-
	<u>-</u>	<u>-</u>

7 TAX ON SURPLUS ON ORDINARY ACTIVITIES

UK Corporation Tax	-	-
	<u>-</u>	<u>-</u>

8 EXPENDITURE ON CHARITABLE ACTIVITIES

		2022	2021
	Activities	Total	Total
	£	£	£
Employment Costs	<i>Staff Time</i>	84,888	107,388
Website & Publicity	<i>Direct</i>	775	3,462
Project Resources	<i>Direct</i>	161	1,931
Project Mentoring & Training	<i>Direct</i>	2,555	-
Project Sessional Fees	<i>Direct</i>	-	7,210
Travel Expenses	<i>Direct</i>	1,220	283
Volunteer Expenses	<i>Direct</i>	453	-
Support Costs		42,754	33,064
Governance Costs		6,827	1,026
		<u>139,633</u>	<u>154,364</u>

	2022	2021
Unrestricted Funds	8,555	1,084
Restricted Funds	131,078	153,280
	<u>139,633</u>	<u>154,364</u>

9 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	Basis of Apportionment	General Support	Governance	2022 Total	2021 Total
		£	£	£	
<i>Support Costs</i>					
Employment Costs	<i>Staff Time</i>	9,432	-	9,432	11,932
Recruitment Costs	<i>Use of facilities</i>	4,060	-	4,060	-
Rent, Rates & Services	<i>Use of facilities</i>	16,289	-	16,289	10,595
Repairs & Maintenance	<i>Use of facilities</i>	198	-	198	-
Legal Fees	<i>Use of facilities</i>	-	-	-	30
Telephone and Internet	<i>Use of facilities</i>	1,686	-	1,686	1,352
Minor Computer Equipment	<i>Use of facilities</i>	1,658	-	1,658	1,476
Computer Software	<i>Use of facilities</i>	1,995	-	1,995	1,069
Staff Travel & Subsistence	<i>Use of facilities</i>	1,500	-	1,500	399
Staff Training	<i>Use of facilities</i>	561	-	561	1,075
Moving Costs	<i>Use of facilities</i>	266	-	266	225
Minor Equipment	<i>Use of facilities</i>	1,137	-	1,137	970
Printing, Post & Stationery	<i>Use of facilities</i>	126	-	126	703
Insurance	<i>Use of facilities</i>	783	-	783	746
Publications & Subscriptions	<i>Use of facilities</i>	570	-	570	986
Miscellaneous	<i>Use of facilities</i>	703	-	703	14
Depreciation	<i>Use of facilities</i>	684	-	684	296
Trustee Travel & Meeting Expenses	<i>Use of facilities</i>	-	1,575	1,575	126
Trustee Training	<i>Use of facilities</i>	-	4,352	4,352	-
Payroll	<i>Use of facilities</i>	964	-	964	1,174
Book-Keeping	<i>Use of facilities</i>	120	-	120	-
Bank Charges	<i>Use of facilities</i>	22	-	22	22
Accountancy	<i>Use of facilities</i>	-	900	900	900
		<u>42,754</u>	<u>6,827</u>	<u>49,581</u>	<u>34,090</u>

THE CARE LEAVERS' ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

17

10 TOTAL RESOURCES EXPENDED (CONT...)

	2022	2021
	£	£
STAFF COSTS:		
Wages and Salaries	88,998	111,327
Social Security Costs	3,741	6,223
Pension Costs	1,581	1,770
	<u>94,320</u>	<u>119,320</u>

The average number of employees during the year was 4 (previous year: 4).
 Along with the trustees the key management personnel includes the national director
 The total employment benefits, including employer pension contributions of the key management personnel were £41,242 (2021: £38,056). No employee has benefits in excess of £60,000 .

11 DIRECTORS' (TRUSTEES) REMUNERATION AND EXPENSES

No remuneration was paid or payable directly or indirectly out of the funds of the charity during the year to any directors/trustees or to any persons known to be connected with any of them.

Except as disclosed below no reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

Trustee travel	5 trustees	<u>£862</u>
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12 TANGIBLE FIXED ASSETS

	Fixtures, Fittings & Equipment	Website	Computers	Total
	£	£	£	£
COST				
At 1 April 2021	1,374	3,000	4,664	9,038
Additions	280	-	883	1,163
Disposals	-	-	-	-
At 31 March 2022	<u>1,654</u>	<u>3,000</u>	<u>5,547</u>	<u>10,201</u>
DEPRECIATION				
At 1 April 2021	1,374	3,000	4,070	8,444
Charge for the Period	94	-	591	685
Disposals	-	-	-	-
At 31 March 2022	<u>1,468</u>	<u>3,000</u>	<u>4,661</u>	<u>9,129</u>
NET BOOK VALUE				
At 31 March 2022	<u>186</u>	<u>-</u>	<u>886</u>	<u>1,072</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>594</u>	<u>594</u>

13 CAPITAL COMMITMENTS

	2022	2021
	£ nil	£ nil
Contracted but not provided for		

14 DEBTORS

	2022	2021
	£	£
Other Debtors	18,252	30,035
Accrued Income	-	16,000
Prior Period Adjustment	-	(16,000)
Prepayments	1,782	1,541
	<u>20,034</u>	<u>31,576</u>

In 2022 debtors of £18,103 (2021: £27,874) relate to restricted funds.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

15 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Creditors	4,472	5,992
Deferred Income	-	34,986
Accruals	1,020	5,716
	<u>5,492</u>	<u>46,694</u>

In 2022 creditors of £nil (2021: £34,986) relate to restricted funds.

16 DEFERRED INCOME

	2022	2021
	£	£
Deferred income comprises grants paid in advance.		
Balance as at 1st April 2021	34,986	34,986
Amount released to income earned from charitable activities	(34,986)	(34,986)
Amount deferred in year	-	34,986
Balance at 31 March 2022	<u>-</u>	<u>34,986</u>

17 ANALYSIS OF CHARITABLE FUNDS

Analysis of Movement in Funds

	Balance 1 April 2021	Incoming	Transfers	Outgoing	Balance 31 March 2022
	£	£	£	£	£
Restricted Funds:					
DfE	9,446	1,740	-	(1,740)	9,446
Erasmus	-	923	-	(923)	-
Porticus	51	29,986	2,099	(32,136)	-
Lloyds Foundation	37,108	55,984	-	(48,533)	44,559
HMRC JRS	-	4,342	-	(4,342)	-
Barrow Cadbury Trust 2020	23,125	5,000	-	(10,595)	17,530
IGEN	8,491	11,603	-	(20,094)	-
J Leon	2,485	-	-	(120)	2,365
Tudor Trust Wellbeing	-	2,000	-	(2,000)	-
Tudor Trust 2020	27,292	23,333	-	(10,595)	40,030
Pure Insights	-	8,290	-	-	8,290
Donations - Jersey	283	-	-	-	283
Total Restricted Funds:	<u>108,281</u>	<u>143,201</u>	<u>2,099</u>	<u>(131,078)</u>	<u>122,503</u>
Unrestricted Funds:					
General	31,910	31,619	(2,099)	(8,555)	52,875
Designated - training	2,825	-	-	-	2,825
Designated - capital fund	594	-	-	-	594
Total Unrestricted Funds:	<u>35,329</u>	<u>31,619</u>	<u>(2,099)</u>	<u>(8,555)</u>	<u>56,294</u>
Total Funds	<u>143,610</u>	<u>174,820</u>	<u>-</u>	<u>(139,633)</u>	<u>178,797</u>

THE CARE LEAVERS' ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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17 ANALYSIS OF CHARITABLE FUNDS cont...

Previous Year

	Balance 1 April 2020	Incoming	Transfers	Outgoing	Balance 31 March 2021
	£	£	£	£	£
Restricted Funds:					
DfE	-	38,010	(2,561)	(26,003)	9,446
Porticus	13	40,000	-	(39,962)	51
Lloyds Foundation	5,739	74,645	-	(43,276)	37,108
HMRC JRS	-	6,924	-	(6,924)	-
Barrow Cadbury Trust	10	-	-	(10)	-
Barrow Cadbury Trust 2020	3,125	20,000	-	-	23,125
IGEN	8,491	-	-	-	8,491
J Leon	2,639	-	-	(154)	2,485
Big Lottery Fund	8,676	28,275	-	(36,951)	-
Tudor Trust 2020	3,958	23,334	-	-	27,292
Donations - Jersey	283	-	-	-	283
Total Restricted Funds:	32,934	231,188	(2,561)	(153,280)	108,281
Unrestricted Funds:					
General	18,556	12,209	1,933	(788)	31,910
Designated - training	2,825	-	-	-	2,825
Designated - capital fund	262	-	628	(296)	594
Total Unrestricted Funds:	21,643	12,209	2,561	(1,084)	35,329
Total Funds	54,577	243,397	-	(154,364)	143,610

Purpose of funds:-

DfE

Erasmus

HMRC JRS

Porticus

Lloyds Foundation

IGEN

Barrow Cadbury Trust 2020

J Leon

Tudor Trust Wellbeing

Tudor Trust 2020

Pure Insights

Donations - Jersey

Designated Funds

Contribution towards:

towards supporting care leavers during Covid-19

towards building the European Care Leavers network
for furloughed salaries

costs towards improving the impact of the organisation in policy,
campaigns and support for care leavers.

to campaign for the introduction of a statutory instrument to improve
support for care leavers in the criminal justice system

Wellbeing project to address the lack of self-autonomy and low emotional
wellbeing often faced by care leavers.

towards costs of influencing policy makers to improve outcomes for care
leavers in the criminal justice system.

towards Access to Records work & ATR Campaign Group.

towards staff, trustee & volunteer wellbeing

towards costs of influencing policy makers to improve outcomes for care
leavers in the criminal justice system.

towards project costs

for work in Jersey.

These have been earmarked for staff training and development
and replacement of furniture and equipment.

THE CARE LEAVERS' ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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18 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2022 Total
	£	£	£
Tangible fixed assets	1,072	-	1,072
Cash at bank and in hand	58,783	104,400	163,183
Other net current assets/(liabilities)	(3,561)	18,103	14,542
Total	56,294	122,503	178,797

Prior Year

	Unrestricted funds	Restricted funds	2021 Total
	£	£	£
Tangible fixed assets	594	-	594
Cash at bank and in hand	39,369	118,765	158,134
Other net current assets/(liabilities)	11,366	(10,484)	882
Prior period adjustment	(16,000)	-	(16,000)
Other net current assets/(liabilities) as restated	(4,634)	(10,484)	(15,118)
Total	35,329	108,281	143,610

19 COMPANY STATUS

The company is limited by guarantee and has no share capital. All members have agreed to contribute a sum not exceeding £1 in event of winding up.

20 CONTINGENT LIABILITIES

Other than listed below there were no contingent liabilities at 31st March 2022 (2021: £nil). Companies House holds a charge against the company in respect of a deposit deed dated March 2012. The amount secured is £2,325 in favour of Moseley Street Ventures Ltd..

21 CONTROLLING PARTIES

The company is under the ultimate control of the Board of Directors/Trustees named on Page 1.

22 GOING CONCERN

The company's main source of income is grant funding. The trustees consider that it is appropriate to prepare the accounts on a going concern basis and consequently the accounts do not include any adjustments that would be necessary if the grant income should cease.

23 POST BALANCE SHEET EVENTS

The trustees consider that there are no significant post balance sheet events that impact on the financial statements as presented.

24 FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

25 PRIOR PERIOD ADJUSTMENTS

The following accounts have been restated to allow for the adjustment of duplicated income.

	2021 £
Consultancy Income as previously stated	26,580
Adjustment	(16,000)
Consultancy Income as restated	<u>10,580</u>
Debtors as previously stated	47,576
Adjustment	(16,000)
Debtors as restated	<u>31,576</u>
Unrestricted Fund Balance as previously stated	51,329
Adjustment	(16,000)
Unrestricted Fund Balance as restated	<u>35,329</u>

The Care Leavers Association

England & Wales - Charity number 1111988

Accounts

THE CARE LEAVERS' ASSOCIATION

COMPANY REGISTRATION NO: 5204243

CHARITY REGISTRATION NO: 1111988

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2021**

THE CARE LEAVERS' ASSOCIATION

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2021**

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THE CARE LEAVERS' ASSOCIATION

Report of the Trustees for the year ended 31ST March 2021

The Trustees present their annual Directors' Report and financial statements of the charity for the year ended 31ST March 2021. These are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, and the Memorandum and Articles of Association of the charity. They also comply with the 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).

Reference and administrative information

Charity Name: The Care Leavers' Association

Charity Number: 1111988

Company No: 5204243

Directors and Trustees

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

James Goddard	Chair
Susan Myhan	Treasurer
Teresa Fitzgerald	
Claire Haymonds	
Yasmine Khan	

Key management personnel: Trustees and Directors

James Goddard	Chair of Trustees
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Senior managers

David Graham

Registered Office until June 2021

Beehive Mill
Jersey Street
Ancoats
Manchester
M4 6JG

From June 2021

First Floor
Swan Buildings
Swan Street
Manchester
M4 5JW

THE CARE LEAVERS' ASSOCIATION

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-operative Bank plc
PO Box 101
Balloon Street
Manchester
M60 4EP

Objectives and Activities

The purposes of the charity are for the relief of adults who have spent some or all of their childhood in care by associating together said persons, local authorities, statutory agencies and other organisations by:

- Providing advice, guidance and support so that care leavers may fulfil their potential as individuals and members of society and that their conditions of life may be improved.
- Advancing education of the public service providers and the media by providing information, training and advice on the issues affecting care leavers with the object of ending negative stereotyping and social inclusion.
- Improving care services for care leavers and those still in care.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and in setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through:

- User Led Support - local group support meetings across the country and care leaver led support from our national office.
- Projects – young person-led projects, access to care records, development of independent living skills, criminal justice policy and support, health.
- Training and Assessment - work with a wide range of organisations to improve service delivery to care leavers through training and quality assessment.
- Advice, information and signposting - informing care leavers about rights and signposting to additional support services, developing our guides and providing some individual casework.
- Research, Policy and Campaigns - conduct, collate and promote research about care leavers and produce policy guides to raise awareness of care leaver issues. We campaign on issues to both improve the quality of life of adult care leavers and change the existing care system. Contributing to national and local policy and practice

THE CARE LEAVERS' ASSOCIATION

Structure, governance and management

The Care Leavers' Association is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12th August 2004. It is registered as a charity with the Charity Commission (dated 9th November 2005).

Appointment of Trustees

As set out in the Articles of Association, the number of Trustees shall not be less than 3 or more than 16. Up to 13 people can be elected from the membership and up to 3 people may be co-opted by the Executive for their particular skills.

Trustee induction and training

Trustees receive a copy of the Trustee Handbook outlining the organisation and its work. Trustees attend a training day and are given a more experienced Trustee as a mentor. A skills audit is taken every year and training arranged as appropriate.

Organisation

The Board of Trustees administers the charity. The Board normally meets every two months. A Chief Executive (National Director) is appointed by the Trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager with any service providers must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year, no such related party transactions were reported.

A review of our achievements and performance

Throughout this year, as was the case for very many other organisations and individuals, we were severely restricted by the Covid-19 pandemic. We closed our office in March 2020 and all the team worked from home, with the exception of one staff member who was placed on furlough. We did not return to an office base until August 2021. Between April 2020 and March 2021, we conducted no face-to-face work. However, our projects continued to operate. We embraced the new 'zoom culture' of remote working and moved much of our work online. This included, for example, individual case work with adult care leavers who continued to contact us by email and telephone. We also continued with our policy work, although such work was limited as policy-makers in our sector focused on Covid-19 issues. We specifically undertook work funded by the Department of Education to support care leavers during the Covid-19 pandemic.

Covid-19 hit the nation hard, but children in care and care leavers were disproportionately affected. Many were left without visits and support from social workers and leaving care workers. As we have seen from recent high-profile cases in the media, this sometimes had catastrophic consequences. The effects of this lack of care and support will be felt by children in care and care leavers for many years to come. With respect to care leavers, our persistence with case work reflected our awareness of the effects of isolation on this group.

THE CARE LEAVERS' ASSOCIATION

Policy Work

We are indebted to the support of Porticus, who provided funding for the National Director to engage in policy work. A key focus of our policy work has been accommodation. We were a founding member of the 'Care To 18' campaign group, a coalition of organisations and individuals. The campaign was established to challenge the UK government's view that young people aged 16-18 could be placed into accommodation without care. These are children who, for whatever reason, have been placed by the courts into the care system under a care order. Despite their obvious vulnerability and challenging circumstances, the government has decided it is acceptable for those children not to receive any care. As part of the campaign, we responded to the government's consultation on unregulated accommodation and have taken part in numerous social media events, including an online petition. We also took part in numerous meetings with civil servants.

During this time, we were also members of the SI 445 campaign group. At the beginning of the Covid-19 pandemic, the government introduced Statutory Instrument 445. This removed a number of key safeguards for children in care. The government's argument was that it would be difficult to administer these safeguards in the circumstances of the pandemic. The group campaigned vigorously to show that removing these safeguards would have a detrimental effect on children in care. In the end, a legal challenge agreed that the government had acted unlawfully by removing the safeguards.

In November 2019, the CLA National Director was elected as co-chair of the Alliance for Children in Care and Care Leavers. Throughout the year, we have worked with Alliance members on various policy issues.

In February 2020, the government finally announced the start of an independent review of children's social care. This turned out not to be the review of the care system we were promised at the 2019 General Election but, instead, a review to be conducted in a short time frame with a much wider remit. Throughout the year, we have responded to various calls for evidence, advice, and ideas from the review team. We have continued to seek the views of care leavers when drafting our submissions. The review is due to report in spring 2022.

THE CARE LEAVERS' ASSOCIATION

Projects

Young Persons (YPP)

In June of 2020 we accepted funding from the Department of Health to offer support to care leavers during the Covid-19 pandemic. The project was in four parts. Firstly, we recruited a specialist website company and worked with them and younger care leavers to redevelop our peer support website. As part of this, we worked with 100 care leavers who developed content for the site. Secondly, we delivered training to 503 leaving care professionals to enable them to better support care leavers through the pandemic. Thirdly, we delivered an arts project. We recruited an arts therapist to work with care leavers to explore issues of identity and the challenges of coping with Covid-19. We delivered 24 sessions, working with 42 individuals. An evaluation of the project showed improvements on measurements of loneliness, isolation, wellbeing, and confidence. Lastly, we delivered 147 sessions of advocacy to individual care leavers, via email and telephone.

Throughout the year, we continued to work on our 'Express Yourself' project. This is our mental health and wellbeing program, funded by the Igen Trust. We were grateful for the continued support of the Igen Trust and their understanding in relation to the ever-changing environment created by pandemic restrictions. For example, Covid-19 meant that we could no longer run the program with face-to-face settings. Therefore, we spent some time working with young care leavers to adapt the program to be delivered online. We then spent some time recruiting participants from across the country. We started to deliver to a cohort of care leavers in March 2021.

We also began participation in a collaborative project led by Warwick University Business School to research innovation practice in leaving care services. As well as contributing to the development of the project, we trained and supported the young care leavers who are involved in delivering the work.

Our Young Persons Project Manager continued, throughout the year, to attend meetings, deliver training and support care leavers.

Criminal Justice

The pandemic has had a major impact on our ability to deliver our project milestones in this area. At the beginning, and throughout the pandemic, the focus of the policy and practice leads on CJS work was in responding to the immediate pandemic context. We were often faced with key people in the CJS telling us that they were only dealing with Covid-19 challenges and could not focus on the needs of care leavers in the criminal justice system. In some cases, leading professionals who had responsibility for care leavers were moved into other roles, primarily to deal with covid.

In practical terms, we have been unable to have face-to-face meetings, to get into any prisons or to hold any seminars or conferences. Pandemic restrictions continue to have a significant impact on the work we do. The criminal justice system is a highly risk-averse environment even in 'normal' times. The extra level of risk from the pandemic has thus made it extremely difficult to continue to do the work as we once did.

THE CARE LEAVERS' ASSOCIATION

Recruiting our advisory group was the first success for the project. However, this was not a straightforward process. We wanted to ensure that we had a good mix of people in the group, from a range of backgrounds and with different skills. We also wanted to ensure that each person would have the time and the energy to commit to the group for the lifetime of the project. Outside of the group meetings, this means talking with and supporting each person to enable them to contribute to work outside of the meetings. In the longer term, we hope this will result in each member developing new skills and contribute to their personal skills development. Despite the pandemic restrictions, meaning that we have not been able to meet as a group in person, all members of the group have remained engaged with the project and we have successfully held some online meetings.

The other main success of the project is that, despite the pandemic challenges, we have managed to retain contact with the regional groups with whom we were planning to hold regional seminars. Covid-19 prevented the seminars from going ahead, but the continued connections mean that we do not have to start from the beginning and rebuild relationships but will be able to deliver the seminars in Year 2 of the project.

Health

Throughout the year, we continued to promote the health needs of care leavers to policy-makers and sector organisations. We also conducted a survey of care leavers, in order to highlight their needs and experiences during the Covid-19 pandemic.

Engagement with professionals has remained high. Our health reports and commissioning tools were downloaded 1,640 times. These were by far the most popular downloads from our website.

Access To Records

The Covid-19 pandemic provided some care leavers with more opportunity to reflect on their life history. As a result, we saw a large increase in the number of people requesting support to access their social care files. During the year, we helped 340 care leavers to access their files. Alongside this, our Access To Social Care Files guide was downloaded 721 times.

Zoom Social Support

To respond to the restrictions on meetings, and to the obvious risks of social isolation that arose because of the pandemic, we decided to run two-hour evening social support sessions using the online Zoom platform. For the first six months, we ran these sessions every fortnight. Then we moved to every month. They ran from the start of the pandemic and continue to run up to the present. During the year, we had 229 care leavers attend the sessions. Many did so multiple times, building up a core of regular attenders

THE CARE LEAVERS' ASSOCIATION

Financial review

Trustees are aware of our reliance on grant funding from trust funds. Each project area is developing options for increasing revenue income. On the whole, Trustees are keen to retain a level of independence that comes from not delivering services. However, we have agreed, over several years, to explore opportunities for service delivery where there are gaps to care leaver provision and we believe we are best suited to meet the identified need.

Investment powers and policy

The Trustees, having regard to the liquidity requirements of operating the charity, will keep available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2021 was £51,329 (2020: £21,643) of which £50,735 are free reserves after allowing for funds tied up in tangible fixed assets.

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure, with a long-term aim of 6 months.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

Our AGM is due to take place in May 2021. At that meeting, we should be recruiting several new Trustees. A number of our members, some with relevant skills, have expressed an interest in joining our Board. Our immediate focus will be to develop a strategy to respond to the issues we have faced during the Covid-19 pandemic. We have been working closely with all our funders, who have been very sympathetic and supportive of our situation and context. Over the next year, we will be working hard to catch up with some of the key milestones that we were unable to achieve due to Covid-19. We also look forward to moving back into a physical office during 2021 and have been seeking locations in our historic base of Manchester.

THE CARE LEAVERS' ASSOCIATION**Trustees responsibilities in relation to the financial statements**

The charity Trustees (who are also the Directors of The Care Leavers' Association, for the purposes of company law) are responsible for preparing a Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the Board of Trustees

James Goddard
Chair

Date: 17th December 2021

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE CARE LEAVERS' ASSOCIATION**

I report on the accounts of the company for the year ended 31st March 2021, which are set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, other than that disclosed below, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

EL Anderson

EL Anderson MA FCA CTA
Date: 17th December 2021

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021
(including income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.03.21 Total Funds £	Year Ended 31.03.20 Total Funds £
INCOME FROM:					
Donations & Legacies	2	1,079	-	1,079	741
Charitable Income	3	350	231,188	231,538	154,717
Trading Income	4	26,580	-	26,580	28,000
Other Income		200	-	200	397
TOTAL		<u>28,209</u>	<u>231,188</u>	<u>259,397</u>	<u>183,855</u>
EXPENDITURE ON:					
Charitable Activities	8	(1,084)	(153,280)	(154,364)	(165,182)
TOTAL		<u>(1,084)</u>	<u>(153,280)</u>	<u>(154,364)</u>	<u>(165,182)</u>
NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR BEFORE TRANSFERS					
		27,125	77,908	105,033	18,673
TRANSFER BETWEEN FUNDS					
		2,561	(2,561)	-	-
NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR AFTER TRANSFERS					
		<u>29,686</u>	<u>75,347</u>	<u>105,033</u>	<u>18,673</u>
RECONCILIATION OF FUNDS					
Total Funds Brought Forward	17	21,643	32,934	54,577	35,904
TOTAL FUNDS C/FORWARD	17	<u>51,329</u>	<u>108,281</u>	<u>159,610</u>	<u>54,577</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 13 to 20 form part of these accounts.

THE CARE LEAVERS' ASSOCIATION

Registered Co. No. 05204243

11

BALANCE SHEET AS AT 31 MARCH 2021

	NOTES	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	12		594		1
CURRENT ASSETS					
Debtors & Prepayments	14	47,576		26,558	
Cash at Bank & In Hand		<u>158,134</u>		<u>141,216</u>	
		<u>205,710</u>		<u>167,774</u>	
LIABILITIES:					
Amounts falling due within one year	15	<u>(46,694)</u>		<u>(113,198)</u>	
		<u>(46,694)</u>		<u>(113,198)</u>	
NET CURRENT ASSETS (LIABILITIES)			159,016		54,576
TOTAL NET ASSETS (LIABILITIES)			<u>159,610</u>		<u>54,577</u>
ACCUMULATED RESERVES					
Unrestricted Reserves	17		51,329		21,643
Restricted Reserves	17		<u>108,281</u>		<u>32,934</u>
			<u>159,610</u>		<u>54,577</u>

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required The company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved on behalf of the Board

) Chair

James Goddard

Date: 17th December 2021

The notes on pages 13 to 20 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2021

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH
FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net movement in funds	105,033	18,673
Add back depreciation	296	199
Decrease/(increase) in debtors	(21,018)	(13,684)
Increase/(decrease) in creditors	(66,503)	41,081
Net cash used in operating activities	<u>17,808</u>	<u>46,269</u>
Cash flows from investment activities:		
Purchase of fixed assets	(890)	-
Increase/(decrease) in cash and cash equivalents during the year	16,918	46,269
Cash and cash equivalents brought forward	141,216	94,947
Cash and cash equivalents carried forward	<u>158,134</u>	<u>141,216</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 8 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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

(d) Expenditure Recognition

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.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 9.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 8.

(h) Tangible fixed assets and depreciation

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Computers & Office Equipment	33.33% on cost
Fixtures, Fittings & Equipment	33.33% on cost

(i) Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is not registered for VAT.

(j) Pensions

The charity currently does administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

(k) Commitments Under Operating Leases

Rentals are charged to income and expenditure as they fall due.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors

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

2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Donations	1,079	-	1,079
	<u>1,079</u>	<u>-</u>	<u>1,079</u>

Previous Year

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Donations	741	-	741
	<u>741</u>	<u>-</u>	<u>741</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Year Ended 31.03.21 Total Funds £
Porticus	-	69,986	69,986
(less deferred to 2022)	-	(29,986)	(29,986)
Lloyds Foundation	-	74,645	74,645
Big Lottery Fund	-	28,275	28,275
DfE	-	38,010	38,010
HMRC JRS	-	6,924	6,924
CJS - Tudor Trust	-	23,334	23,334
Barrow Cadbury Trust	-	25,000	25,000
(less deferred to 2022)	-	(5,000)	(5,000)
Training & Presentations	350	-	350
	<u>350</u>	<u>231,188</u>	<u>231,538</u>

Previous Year

	Unrestricted Funds £	Restricted Funds £	Year Ended 31.03.20 Total Funds £
Innovation Unit	2,000	-	2,000
UK Donor-Advised Foundation	10,000	-	10,000
Erasmus	-	3,046	3,046
Porticus	-	39,993	39,993
(less deferred to 2021)	-	(29,993)	(29,993)
Lloyds Foundation	-	74,645	74,645
(less deferred to 2021)	-	(55,984)	(55,984)
Big Lottery Fund	-	40,000	40,000
IGEN	-	14,750	14,750
CJS - Tudor Trust	-	52,000	52,000
(less deferred to 2021)	-	(17,167)	(17,167)
Barrow Cadbury Trust	-	22,667	22,667
(less deferred to 2021)	-	(5,000)	(5,000)
Training & Presentations	3,760	-	3,760
	<u>15,760</u>	<u>138,957</u>	<u>154,717</u>

4 INCOME FROM OTHER TRADING ACTIIVITES

	Unrestricted Funds	Restricted Funds	Total Funds
Consultancy	26,580	-	26,580
	<u>26,580</u>	<u>-</u>	<u>26,580</u>
Previous Year			
Consultancy	28,000	-	28,000
	<u>28,000</u>	<u>-</u>	<u>28,000</u>

5 NET INCOME

	2021 £	2020 £
Net income is stated after charging:		
Depreciation - owned assets	296	199
Accountancy	900	900
	<u>900</u>	<u>900</u>

6 INVESTMENT INCOME

	2021 £	2020 £
Bank Interest Receivable	-	-
	<u>-</u>	<u>-</u>

7 TAX ON SURPLUS ON ORDINARY ACTIVITIES

UK Corporation Tax	-	-
	<u>-</u>	<u>-</u>

8 EXPENDITURE ON CHARITABLE ACTIVITIES

		2021 Total £	2020 Total £
Employment Costs	<i>Staff Time</i>	107,388	92,615
Website & Publicity	<i>Direct</i>	3,462	247
Project Resources	<i>Direct</i>	1,931	4,424
Project Training	<i>Direct</i>	-	307
Project Sessional Fees	<i>Direct</i>	7,210	-
Travel Expenses	<i>Direct</i>	283	20,821
Events & Conference	<i>Direct</i>	-	1,293
Volunteer Expenses	<i>Direct</i>	-	754
Support Costs		33,064	42,132
Governance Costs		1,026	2,589
		<u>154,364</u>	<u>165,182</u>

	2021	2020
Unrestricted Funds	1,084	32,587
Restricted Funds	153,280	132,595
	<u>154,364</u>	<u>165,182</u>

9 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	<i>Basis of Apportionment</i>	General Support £	Governance £	2021 Total £	2020 Total
<i>Support Costs</i>					
Employment Costs	<i>Staff Time</i>	11,932	-	11,932	10,291
Rent, Rates & Services	<i>Use of facilities</i>	10,595	-	10,595	21,853
Legal Fees	<i>Use of facilities</i>	30	-	30	1,251
Telephone and Internet	<i>Use of facilities</i>	1,352	-	1,352	1,427
Minor Computer Equipment	<i>Use of facilities</i>	1,476	-	1,476	-
Computer Software	<i>Use of facilities</i>	1,069	-	1,069	507
Staff Travel	<i>Use of facilities</i>	399	-	399	3,316
Staff Training	<i>Use of facilities</i>	1,075	-	1,075	49
Moving Costs	<i>Use of facilities</i>	225	-	225	-
Minor Equipment	<i>Use of facilities</i>	970	-	970	584
Printing, Post & Stationery	<i>Use of facilities</i>	703	-	703	321
Insurance	<i>Use of facilities</i>	746	-	746	717
Publications & Subscriptions	<i>Use of facilities</i>	986	-	986	606
Miscellaneous	<i>Use of facilities</i>	14	-	14	206
Depreciation	<i>Use of facilities</i>	296	-	296	199
MC Travel & Meeting Expenses	<i>Use of facilities</i>	-	126	126	1,689
Payroll	<i>Use of facilities</i>	1,174	-	1,174	781
Bank Charges	<i>Use of facilities</i>	22	-	22	24
Accountancy	<i>Use of facilities</i>	-	900	900	900
		<u>33,064</u>	<u>1,026</u>	<u>34,090</u>	<u>44,721</u>

10 TOTAL RESOURCES EXPENDED (CONT...)

	2021	2020
	£	£
STAFF COSTS:		
Wages and Salaries	111,327	97,660
Social Security Costs	6,223	3,804
Pension Costs	1,770	1,442
	<u>119,320</u>	<u>102,906</u>

The average number of employees during the year was 4 (previous year: 4).

Along with the trustees the key management personnel includes the national director

The total employment benefits, including employer pension contributions of the key management personnel were £38,056 (2020: £36,771). No employee has benefits in excess of £60,000 .

11 DIRECTORS' (TRUSTEES) REMUNERATION AND EXPENSES

No remuneration was paid or payable directly or indirectly out of the funds of the charity during the year to any directors/trustees or to any persons known to be connected with any of them.

Except as disclosed below no reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

Trustee travel	7 trustees	<u>£126</u>
----------------	------------	-------------

12 TANGIBLE FIXED ASSETS

	Fixtures, Fittings & Equipment £	Website £	Computers £	Total £
COST				
At 1 April 2020	1,374	3,000	3,775	8,149
Additions	-	-	889	889
Disposals	-	-	-	-
At 31 March 2021	<u>1,374</u>	<u>3,000</u>	<u>4,664</u>	<u>9,038</u>
DEPRECIATION				
At 1 April 2020	1,374	3,000	3,774	8,148
Charge for the Period	-	-	296	296
Disposals	-	-	-	-
At 31 March 2021	<u>1,374</u>	<u>3,000</u>	<u>4,070</u>	<u>8,444</u>
NET BOOK VALUE				
At 31 March 2021	<u>-</u>	<u>-</u>	<u>594</u>	<u>594</u>
At 31 March 2020	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>

13 CAPITAL COMMITMENTS

	2021	2020
	£ nil	£ nil
Contracted but not provided for	<u>£ nil</u>	<u>£ nil</u>

14 DEBTORS

	2021	2020
	£	£
Other Debtors	30,035	5,654
Accrued Income	16,000	19,800
Prepayments	1,541	1,104
	<u>47,576</u>	<u>26,558</u>

In 2021 debtors of £27,874 (2020: £9,346) relate to restricted funds.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

15 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Creditors	5,992	2,931
Deferred Income	34,986	108,144
Accruals	5,716	2,123
	<u>46,694</u>	<u>113,198</u>

All deferred income in 2021 & 2020 relate to restricted funds. In 2021 accruals of £3,372 (2020: £nil) relate to restricted funds

16 DEFERRED INCOME

	2021	2020
	£	£
Deferred income comprises grants paid in advance.		
Balance as at 1st April 2020	108,144	53,417
Amount released to income earned from charitable activities	(108,144)	(53,417)
Amount deferred in year	34,986	108,144
Balance at 31 March 2021	<u>34,986</u>	<u>108,144</u>

17 ANALYSIS OF CHARITABLE FUNDS

Analysis of Movement in Funds

	Balance 1 April 2020	Incoming	Transfers	Outgoing	Balance 31 March 2021
	£	£	£	£	£
Restricted Funds:					
DfE	-	38,010	(2,561)	(26,003)	9,446
Porticus	13	40,000	-	(39,962)	51
Lloyds Foundation	5,739	74,645	-	(43,276)	37,108
HMRC JRS	-	6,924	-	(6,924)	-
Barrow Cadbury Trust	10	-	-	(10)	-
Barrow Cadbury Trust 2020	3,125	20,000	-	-	23,125
IGEN	8,491	-	-	-	8,491
J Leon	2,639	-	-	(154)	2,485
Big Lottery Fund	8,676	28,275	-	(36,951)	-
Tudor Trust 2020	3,958	23,334	-	-	27,292
Donations - Jersey	283	-	-	-	283
Total Restricted Funds:	<u>32,934</u>	<u>231,188</u>	<u>(2,561)</u>	<u>(153,280)</u>	<u>108,281</u>
Unrestricted Funds:					
General	18,556	28,209	1,933	(788)	47,910
Designated - training	2,825	-	-	-	2,825
Designated - capital fund	262	-	628	(296)	594
Total Unrestricted Funds:	<u>21,643</u>	<u>28,209</u>	<u>2,561</u>	<u>(1,084)</u>	<u>51,329</u>
Total Funds	<u>54,577</u>	<u>259,397</u>	<u>-</u>	<u>(154,364)</u>	<u>159,610</u>

Previous Year

	Balance 1 April 2019	Incoming	Transfers	Outgoing	Balance 31 March 2020
	£	£	£	£	£
Restricted Funds:					
Erasmus	1,655	3,046	-	(4,701)	-
Porticus	-	10,000	-	(9,987)	13
Lloyds Foundation	-	18,661	-	(12,922)	5,739
Barrow Cadbury Trust	3,199	12,667	-	(15,856)	10
Barrow Cadbury Trust 2020	-	5,000	-	(1,875)	3,125
IGEN	-	14,750	-	(8,259)	8,491
J Leon	2,878	-	-	(239)	2,639
Big Lottery Fund	11	40,000	-	(31,335)	8,676
CJS Tudor Trust	18,546	29,000	-	(47,546)	-
Tudor Trust 2020	-	5,833	-	(1,875)	3,958
Donations - Jersey	283	-	-	-	283
Total Restricted Funds:	<u>26,572</u>	<u>138,957</u>	<u>-</u>	<u>(132,595)</u>	<u>32,934</u>
Unrestricted Funds:					
General	5,997	44,898	-	(32,339)	18,556
Designated - training	2,874	-	-	(49)	2,825
Designated - capital fund	461	-	-	(199)	262
Total Unrestricted Funds:	<u>9,332</u>	<u>44,898</u>	<u>-</u>	<u>(32,587)</u>	<u>21,643</u>
Total Funds	<u>35,904</u>	<u>183,855</u>	<u>-</u>	<u>(165,182)</u>	<u>54,577</u>

Purpose of funds:-	Contribution towards:
DFE	towards supporting care leavers during Covid-19
HMRC JRS	for furloughed salaries
Erasmus	towards building the European Care Leavers network
Porticus	costs towards improving the impact of the organisation in policy, campaigns and support for care leavers.
Lloyds Foundation	to campaign for the introduction of a statutory instrument to improve support for care leavers in the criminal justice system
IGEN	Wellbeing project to address the lack of self-autonomy and low emotional wellbeing often faced by care leavers.
Barrow Cadbury Trust	towards the CJS Young Advocates.
Barrow Cadbury Trust 2020	towards costs of influencing policy makers to improve outcomes for care leavers in the criminal justice system.
J Leon	towards Access to Records work & ATR Campaign Group.
Big Lottery Fund	to develop a digital platform to reduce isolation.
CJS - Tudor Trust	towards the cost of rolling out the results of a previously funded pilot into a structured project to support care leavers who have experience of the criminal justice system.
Tudor Trust 2020	towards costs of influencing policy makers to improve outcomes for care leavers in the criminal justice system.
Donations - Jersey	for work in Jersey.
Designated Funds	These have been earmarked for staff training and development and replacement of furniture and equipment.

18 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total £
Tangible fixed assets	594	-	594
Cash at bank and in hand	74,355	83,779	158,134
Other net current assets/(liabilities)	(23,620)	24,502	882
Total	51,329	108,281	159,610

	Unrestricted funds £	Restricted funds £	2020 Total £
Tangible fixed assets	1	-	1
Cash at bank and in hand	138	141,078	141,216
Other net current assets/(liabilities)	21,504	(108,144)	(86,640)
Total	21,643	32,934	54,577

19 COMPANY STATUS

The company is limited by guarantee and has no share capital. All members have agreed to contribute a sum not exceeding £1 in event of winding up.

20 CONTINGENT LIABILITIES

Other than listed below there were no contingent liabilities at 31st March 2021 (2020: £nil). Companies House holds a charge against the company in respect of a deposit deed dated March 2012. The amount secured is £2,325 in favour of Moseley Street Ventures Ltd..

21 CONTROLLING PARTIES

The company is under the ultimate control of the Board of Directors/Trustees named on Page 1.

22 GOING CONCERN

The company's main source of income is grant funding. The trustees consider that it is appropriate to prepare the accounts on a going concern basis and consequently the accounts do not include any adjustments that would be necessary if the grant income should cease.

23 POST BALANCE SHEET EVENTS

The trustees consider that there are no significant post balance sheet events that impact on the financial statements as presented.

24 FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.