

**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**

**INDEX PAGE**

<b>PAGE NO.</b>	<b>CONTENTS</b>
1 - 8	Trustees' Annual Report
9	Independent Examiner's Report
10	Statement of Financial Activities
11	Statement of Cash Flows
12	Balance Sheet
13 - 20	Notes to the Accounts

## THE CARE LEAVERS' ASSOCIATION

### **Report of the Trustees for the year ended 31<sup>ST</sup> March 2021**

The Trustees present their annual Directors' Report and financial statements of the charity for the year ended 31<sup>ST</sup> 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 12<sup>th</sup> August 2004. It is registered as a charity with the Charity Commission (dated 9<sup>th</sup> 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.

## **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 31<sup>st</sup> 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

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James Goddard  
Chair

Date: 17<sup>th</sup> 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 31<sup>st</sup> 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.

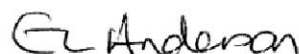
### Independent examiner's statement

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 MA FCA CTA  
Date: 17<sup>th</sup> 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 £
<b>INCOME FROM:</b>					
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
<b>TOTAL</b>		<b>28,209</b>	<b>231,188</b>	<b>259,397</b>	<b>183,855</b>
<b>EXPENDITURE ON:</b>					
Charitable Activities	8	(1,084)	(153,280)	(154,364)	(165,182)
<b>TOTAL</b>		<b>(1,084)</b>	<b>(153,280)</b>	<b>(154,364)</b>	<b>(165,182)</b>
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR BEFORE TRANSFERS</b>					
		27,125	77,908	105,033	18,673
<b>TRANSFER BETWEEN FUNDS</b>					
		2,561	(2,561)	-	-
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR AFTER TRANSFERS</b>					
		29,686	75,347	105,033	18,673
<b>RECONCILIATION OF FUNDS</b>					
Total Funds Brought Forward	17	21,643	32,934	54,577	35,904
<b>TOTAL FUNDS C/FORWARD</b>	<b>17</b>	<b>51,329</b>	<b>108,281</b>	<b>159,610</b>	<b>54,577</b>

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.

## BALANCE SHEET AS AT 31 MARCH 2021

	NOTES	£	2021	£	£	2020	£
<b>FIXED ASSETS</b>							
Tangible Fixed Assets	12			594			1
<b>CURRENT ASSETS</b>							
Debtors & Prepayments	14		47,576			26,558	
Cash at Bank & In Hand			158,134			141,216	
			<u>205,710</u>			<u>167,774</u>	
<b>LIABILITIES:</b>							
Amounts falling due within one year	15		(46,694)			(113,198)	
			<u>(46,694)</u>			<u>(113,198)</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>				159,016			54,576
<b>TOTAL NET ASSETS (LIABILITIES)</b>				<u>159,610</u>			<u>54,577</u>
<b>ACCUMULATED RESERVES</b>							
Unrestricted Reserves	17			51,329			21,643
Restricted Reserves	17			108,281			32,934
				<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
<b>Net cash used in operating activities</b>	<b>17,808</b>	<b>46,269</b>
<b>Cash flows from investment activities:</b>		
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
<b>Cash and cash equivalents carried forward</b>	<b>158,134</b>	<b>141,216</b>

## 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 ACTIVITIES**

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

**5 NET INCOME**

Net income is stated after charging:  
 Depreciation - owned assets  
 Accountancy

2021 £	2020 £
296	199
900	900

**6 INVESTMENT INCOME**

Bank Interest Receivable

2021 £	2020 £
-	-

**7 TAX ON SURPLUS ON ORDINARY ACTIVITIES**

UK Corporation Tax

-	-
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**8 EXPENDITURE ON CHARITABLE ACTIVITIES**

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

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

**9 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS**

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

**10 TOTAL RESOURCES EXPENDED (CONT...)**

	2021	2020
	£	£
<b>STAFF COSTS:</b>		
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>
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**12 TANGIBLE FIXED ASSETS**

	Fixtures, Fittings & Equipment £	Website £	Computers £	Total £
<b>COST</b>				
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>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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		

**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 £
<b>Restricted Funds:</b>					
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
<b>Total Restricted Funds:</b>	<u>32,934</u>	<u>231,188</u>	<u>(2,561)</u>	<u>(153,280)</u>	<u>108,281</u>
<b>Unrestricted Funds:</b>					
General	18,556	28,209	1,933	(788)	47,910
Designated - training	2,825	-	-	-	2,825
Designated - capital fund	262	-	628	(296)	594
<b>Total Unrestricted Funds:</b>	<u>21,643</u>	<u>28,209</u>	<u>2,561</u>	<u>(1,084)</u>	<u>51,329</u>
<b>Total Funds</b>	<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 £
<b>Restricted Funds:</b>					
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	-	(6,259)	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
<b>Total Restricted Funds:</b>	<u>26,572</u>	<u>138,957</u>	<u>-</u>	<u>(132,595)</u>	<u>32,934</u>
<b>Unrestricted Funds:</b>					
General	5,997	44,898	-	(32,339)	18,556
Designated - training	2,874	-	-	(49)	2,825
Designated - capital fund	461	-	-	(199)	262
<b>Total Unrestricted Funds:</b>	<u>9,332</u>	<u>44,898</u>	<u>-</u>	<u>(32,587)</u>	<u>21,643</u>
<b>Total Funds</b>	<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
<b>Total</b>	<b>51,329</b>	<b>108,281</b>	<b>159,610</b>

	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)
<b>Total</b>	<b>21,643</b>	<b>32,934</b>	<b>54,577</b>

**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.