

**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**

### **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 2022

The Trustees present their annual Directors' Report and financial statements of the charity for the year ended 31<sup>st</sup> 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 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. 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 31<sup>st</sup> 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

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James Goddard

Chair

Date: 8<sup>th</sup> 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 31<sup>st</sup> 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.

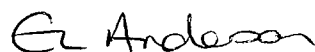
### **Independent examiner's statement**

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: 8<sup>th</sup> 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 £
<b>INCOME FROM:</b>					
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
<b>TOTAL</b>		<b>31,619</b>	<b>143,201</b>	<b>174,820</b>	<b>243,397</b>
<b>EXPENDITURE ON:</b>					
Charitable Activities	8	(8,555)	(131,078)	(139,633)	(154,364)
<b>TOTAL</b>		<b>(8,555)</b>	<b>(131,078)</b>	<b>(139,633)</b>	<b>(154,364)</b>
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR BEFORE TRANSFERS</b>					
		23,064	12,123	35,187	89,033
<b>TRANSFER BETWEEN FUNDS</b>					
		(2,099)	2,099	-	-
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR AFTER TRANSFERS</b>					
		20,965	14,222	35,187	89,033
<b>RECONCILIATION OF FUNDS</b>					
Total Funds Brought Forward	17	35,329	108,281	143,610	54,577
<b>TOTAL FUNDS C/FORWARD</b>	<b>17</b>	<b>56,294</b>	<b>122,503</b>	<b>178,797</b>	<b>143,610</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.

# THE CARE LEAVERS' ASSOCIATION

Registered Co. No. 05204243

11

## BALANCE SHEET AS AT 31 MARCH 2022

	NOTES	£	2022	£	2021	£
<b>FIXED ASSETS</b>						
Tangible Fixed Assets	12			1,072		594
<b>CURRENT ASSETS</b>						
Debtors & Prepayments	14	20,034			31,576	
Cash at Bank & In Hand		163,183			158,134	
		<u>183,217</u>			<u>189,710</u>	
<b>LIABILITIES:</b>						
Amounts falling due within one year	15	(5,492)			(46,694)	
		<u>(5,492)</u>			<u>(46,694)</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>				177,725		143,016
<b>TOTAL NET ASSETS (LIABILITIES)</b>				<u>178,797</u>		<u>143,610</u>
<b>ACCUMULATED RESERVES</b>						
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)
<b>Net cash used in operating activities</b>	<u>6,212</u>	<u>17,808</u>
<b>Cash flows from investment activities:</b>		
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
<b>Cash and cash equivalents carried forward</b>	<u>163,183</u>	<u>158,134</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

16

5 NET INCOME

Net income is stated after charging:

Depreciation - owned assets

Accountancy

2022	2021
£	£
685	296
900	900

6 INVESTMENT INCOME

Bank Interest Receivable

2022	2021
£	£
-	-

7 TAX ON SURPLUS ON ORDINARY ACTIVITIES

UK Corporation Tax

-	-
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8 EXPENDITURE ON CHARITABLE ACTIVITIES

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

	2022	2021
	£	£
Unrestricted Funds	8,555	1,084
Restricted Funds	131,078	153,280
	139,633	154,364

9 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

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

THE CARE LEAVERS' ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

17

10 TOTAL RESOURCES EXPENDED (CONT...)

	2022	2021
	£	£
<b>STAFF COSTS:</b>		
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 £862

12 TANGIBLE FIXED ASSETS

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

Contracted but not provided for

2022	2021
£ nil	£ nil

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
	£	£	£	£	£
<b>Restricted Funds:</b>					
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
<b>Total Restricted Funds:</b>	<u>108,281</u>	<u>143,201</u>	<u>2,099</u>	<u>(131,078)</u>	<u>122,503</u>
<b>Unrestricted Funds:</b>					
General	31,910	31,619	(2,099)	(8,555)	52,875
Designated - training	2,825	-	-	-	2,825
Designated - capital fund	594	-	-	-	594
<b>Total Unrestricted Funds:</b>	<u>35,329</u>	<u>31,619</u>	<u>(2,099)</u>	<u>(8,555)</u>	<u>56,294</u>
<b>Total Funds</b>	<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

19

17 ANALYSIS OF CHARITABLE FUNDS cont...

Previous Year

	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>	<b>32,934</b>	<b>231,188</b>	<b>(2,561)</b>	<b>(153,280)</b>	<b>108,281</b>
<b>Unrestricted Funds:</b>					
General	18,556	12,209	1,933	(788)	31,910
Designated - training	2,825	-	-	-	2,825
Designated - capital fund	262	-	628	(296)	594
<b>Total Unrestricted Funds:</b>	<b>21,643</b>	<b>12,209</b>	<b>2,561</b>	<b>(1,084)</b>	<b>35,329</b>
<b>Total Funds</b>	<b>54,577</b>	<b>243,397</b>	<b>-</b>	<b>(154,364)</b>	<b>143,610</b>

**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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

20

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
<b>Total</b>	<b>56,294</b>	<b>122,503</b>	<b>178,797</b>

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)
<b>Total</b>	<b>35,329</b>	<b>108,281</b>	<b>143,610</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 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>