

'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 202. 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

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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 find 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	(39,524)	6,212
Cash flows from investment activities:		
Purchase of fixed assets	-	(1,163)
Increase/(decrease) in cash and cash equivalents during the year	(39,524)	5,049
Cash and cash equivalents brought forward	163,183	158,134
Cash and cash equivalents carried forward	123,659	163,183

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
	45,624	83,853	129,477	139,633
				£
				Unrestricted Funds 8,555
				Restricted Funds 131,078
				139,633

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
		39,029	1,932	40,961	49,581

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	17,347	113,295	130,642

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	56,294	122,503	178,797

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
	17,250	31,050

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.