

THE CARE LEAVERS' ASSOCIATION

COMPANY REGISTRATION NO: 5204243

CHARITY REGISTRATION NO: 1111988

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

THE CARE LEAVERS' ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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THE CARE LEAVERS' ASSOCIATION

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

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

The financial statements comply with the Charities Act 2011, the Companies Act 2006, and the Memorandum and Articles of Association of the charity. They also comply with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charity Name: The Care Leavers' Association

Charity Number: 1111988

Company No: 5204243

Directors and Trustees

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

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

Key management personnel: Trustees and Directors

James Goddard Chair of Trustees

Senior managers

David Graham

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Registered Office

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

Independent Examiners

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

Bankers

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

Objectives and Activities

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

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

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

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

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

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

Structure, governance and management

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

Appointment of Trustees

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

Trustee induction and training

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

Organisation

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

Related parties and co-operation with other organisations

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

A review of our achievements and performance

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

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Policy Work

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

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

Projects

Care Leavers Connected

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

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

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

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Young Persons (YPP)

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

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

We undertook 6 focus groups with young care leavers.

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

Criminal Justice

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

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

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

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

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

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

University Research

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

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

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

Health

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

Access To Records

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

Zoom Social Support

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

Other areas of work

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

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

Financial review

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

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Investment powers and policy

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

Reserves policy and going concern

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

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

Risk Management

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

Plans for Future Periods

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

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Trustees responsibilities in relation to the financial statements

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

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

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

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

By order of the Board of Trustees

James Goddard

Chair

Date: 17th December 2024

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

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

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

have not been met; or

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

A.M.King

AM King FCCA
Date: 17th December 2024

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

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

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

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

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

BALANCE SHEET AS AT 31 MARCH 2024

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

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

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

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

Approved on behalf of the Board

) Chair

James Goddard

Date: 18th December 2024

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

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2024

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

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

(b) Funds structure

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

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

Further details of each fund are disclosed in note 14.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

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

(g) Charitable Activities

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

(h) Tangible fixed assets and depreciation

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

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

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

(i) Taxation

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

(j) Pensions

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

(k) Commitments Under Operating Leases

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

(l) Debtors

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

(m) Creditors

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

2 INCOME FROM DONATIONS AND LEGACIES

| | Unrestricted Funds £ | Restricted Funds £ | Total 2024 £ |
|-----------|----------------------------|--------------------------|-----------------|
| Donations | 53,651 | - | 53,651 |
| | <u>53,651</u> | <u>-</u> | <u>53,651</u> |

Previous Year

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

3 INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | Year Ended 31.03.24 Total Funds £ |
|--------------------------------------|----------------------------|--------------------------|---|
| National Lottery | - | 59,383 | 59,383 |
| Mace Foundation | - | 10,000 | 10,000 |
| Tudor Trust | - | 17,500 | 17,500 |
| Contribution towards Travel Expenses | 868 | - | 868 |
| Research | 41,040 | - | 41,040 |
| Training & Presentations | 2,336 | - | 2,336 |
| | <u>44,244</u> | <u>86,883</u> | <u>131,127</u> |

Previous Year

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

4 INCOME FROM OTHER TRADING ACTIIVITES

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

5 NET INCOME

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

6 EXPENDITURE ON CHARITABLE ACTIVITIES

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

7 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

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

8 TOTAL RESOURCES EXPENDED (CONT...)

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

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

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

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

9 DIRECTORS' (TRUSTEES) REMUNERATION AND EXPENSES

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

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

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

Trustee travel & subsistence 5 trustees

£2,287

10 TANGIBLE FIXED ASSETS

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

11 CAPITAL COMMITMENTS

| | 2024 | 2023 |
|---------------------------------|-------|-------|
| | £ nil | £ nil |
| Contracted but not provided for | | |

12 DEBTORS

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

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

13 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

14 ANALYSIS OF CHARITABLE FUNDS

Analysis of Movement in Funds

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

Previous Year

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

Purpose of funds:-

National Lottery
Mace Foundation
Lloyds Foundation

Barrow Cadbury Trust 2020

J Leon
Tudor Trust 2020

Pure Insights
Donations - Jersey
Designated Funds

Contribution towards:

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

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

Prior Year

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

16 COMPANY STATUS

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

17 CONTINGENT LIABILITIES

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

18 OPERATING LEASE ARRANGEMENTS

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

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.