



## **The Separated Child Foundation**

(A Charity, founded in 2007, and a company limited by guarantee)



*Eid celebrations at Club Class, May 2023*

## **Trustees Annual Report and Unaudited Financial Statements For the year ended 30 June 2023**

**Charity number 1120669  
Company number 6270575**

<b>CONTENTS</b>	<b>Page</b>
Report of the Trustees	2-21
Independent Examiner's report	22-23
Statement of Financial Activities	24
Balance Sheet	25
Notes forming part of the financial statements	26-35

## REPORT OF THE TRUSTEES 2022/23

The Trustees present their report and independently examined financial statements for the year ending 30 June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP) issued in March 2005.

## REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name:	The Separated Child Foundation
Charity registration number:	1120669
Company registration number:	6270575
Registered Office:	84 Cromwell Road, London, SW19 8NA

### Trustees

Angela Gluck	Acting Chair
Fathiaa Abdalla	Chair-Elect (appointed as Trustee in July 2023)
Arnaud Vervoitte	Deputy Chair (and Chair of Management Committee to April 2023)
Alison Hylton-Potts	Honorary Treasurer
Gloria Abramoff FRSA	Chair of Influencing Committee (to November 2022)
Michael Donnelly	(Appointed January 2023) Chair of Management Committee (from April 2023)
Laura Hughston	(Appointed January 2023)
Christina Moore	
Lauren Murray	(Appointed January 2023)
Rabia Nasimi	
Alexandra Taliadoros	(To September 2022)
Alemu Tebeje Ayele	(Appointed June 2023)
Hannah Ward	Chair of Influencing Committee (resigned September 2023)

### Secretary

Hannah Williams	Appointed September 2022
-----------------	--------------------------

### The Separated Child Foundation

Trustees Annual Report and Unaudited Financial Statements for the Year Ended 30<sup>th</sup> June 2023

## PATRONS



**Lord (Alfred) Dubs** has held key positions in local and national government, and in several influential organisations. He was Labour MP (1979-87), Director of the Refugee Council (1988-95) and since 1994 a Labour life peer, Baron Dubs of Battersea. A child refugee fleeing Nazism, he champions the rights of separated children; he successfully introduced an amendment to the Immigration Act 2016 to offer them safe passage to Britain during the refugee crisis.



**Ama Ata Aidoo**, a playwright, poet, and novelist, has won many literary awards, including the 1992 Commonwealth Writers Prize for her novel *Changes*. Her writing focuses on the tension between Western and African world views. Many of her protagonists are women who defy stereotypical female roles.



**Dr Anthony Julius** is a prominent British lawyer and academic, whose doctorate is in English literature. A highly regarded litigation lawyer, he has acted for many high-profile clients. He is a partner in the prestigious London law firm Mishcon de Reya, Chairs the economics consultancy Oxera, and holds the chair in Law and Arts in the Faculty of Laws at University College London.



**The Baroness Neuberger DBE** is a rabbi and social reformer, and in the period 1997-2004 she was chief executive of the King's Fund. Julia Neuberger was created a life peer in 2004 and in 2007 Chaired the Commission on the Future of Volunteering. Her publications include *The Moral State We're In* (2005). She served as Senior Rabbi of West London Synagogue 2011—2020.



**Jonathan Ross OBE** is a film critic, chat show host and presenter of television and radio. His Queen's Birthday Honour in 2005 was given for services to broadcasting. He has received BAFTAs three times for television entertainment performance and, in 2008, the Sony Gold Award 'Music Radio Personality of the Year'.

## BANKERS

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent ME19 4JQ

## The Separated Child Foundation

Trustees Annual Report and Unaudited Financial Statements for the Year Ended 30<sup>th</sup> June 2023

## **CHAIR'S REVIEW**

The Separated Child Foundation exists to offer practical, emotional, and social support to separated children and young people who seek asylum in our country.

The demand for our work remains high as over 5,200 separated children claimed asylum here in the year to June 2023. These children arrive alone with nothing, having fled their homelands because of war or persecution, travelling alone because their parents have been killed or were unable to leave.

The pandemic restricted migration routes via freight and rail. Separated children now routinely take the dangerous journey across the Channel, travelling in small boats like dinghies - completely unfit for the rough seas they may face - mainly arriving on our shores in Dover, Kent.

Since 2007 we have provided 30,000 welcome packs: giving comfort with clothes, toiletries and essential items to children who arrive with nothing but the threadbare clothes they stand up in. The increase in arrivals into Dover continues to place pressure on our partners there. Consequently, demand has remained high for the 'essentials pack' that we supply to them, containing underwear, tops, toiletries, and a towel, to complement the tracksuit provided to the children by the Border Force on arrival.

If we add these together with the arrival and sleep packs, last year we distributed almost 6,200 packs to children - 16% more than the prior year. This could not have been achieved without our 50 regular volunteer 'Purple Packers'. Last year's packing sessions were assisted by volunteers from esynergy, AXA XL, Cisco, ITV, and Croydon Minster. We are immensely grateful – thank you!

During the year we developed training resources to help foster carers better prepare for the emotional, sociological, and physical needs of separated children. We also initiated a second Club Class – our weekly after school educational, social and cultural programme for children aged 14-18 – with partner International Care Network in Bournemouth. In our evaluation 96% of children attending both Club Classes said they had improved their English, and 92% reported making new friends because of Club Class.

We are proud to be active members of three campaigning groups - 'Together with Refugees', 'Refugee Migrant Children's Consortium' and 'Families Together': co-signing demands to the government to end the practise of placing children into hotels whilst they await their decisions.

Underpinning these developments we grew our staff team to six people, with the addition of an Operations Manager role to help our CEO manage the organisation's growing infrastructure, and a Logistics Coordinator to manage day-to-day logistics at our packing base. We retained low overheads by working with 100+ partners in locations as far afield as Plymouth, Cardiff, Kent and Glasgow. We are grateful to Big Yellow Self Storage for continuing to facilitate our packing sessions through the generous provision of packing and storage spaces. We are also thankful for our partnership with Croydon Minster where congregants come together to share their energy and commitment in packing essentials packs in the church hall.

Thanks to the generosity of our donors, we were able to meet the targets we had set to fund our plans. With the increase in costs, the year ahead looks challenging, but we aim to continue growth in our programmes to meet demand.

On behalf of the Board, to all our partners, and donors – Trusts, Companies, individuals and volunteers – thank you. Our success would not have been possible without your support.

**Angela Gluck**

**Acting Chair of Trustees**

**The Separated Child Foundation**

Trustees Annual Report and Unaudited Financial Statements for the Year Ended 30<sup>th</sup> June 2023

## CHARITABLE OBJECTIVES AND ACTIVITIES

### Background



The Separated Child Foundation was set up in memory of Ester Gluck who was born in 1982 and who died in 2006 at the age of 24.

Compassionate and creative, Ester was deeply committed to working for the benefit of refugees and people seeking asylum. In particular, she cared about the needs of young refugees, especially those who have become separated from their parents and close family.

### Charitable objectives and aims

The Separated Child Foundation has two aims:

- › to offer emotional, social, financial and physical support to separated children and young people, either directly or indirectly through their carers; and,
- › to engage in educational activities that raise awareness of the needs of separated children and young people, and of refugees and people seeking asylum more generally, and that encourage positive responses to them.

### Welcome packs

As outlined by our Acting Chair above, the need for our work remains high, with over 5,200 separated children (also known as unaccompanied minors) claiming asylum here in the year to June 2023. They flee their homes in Afghanistan, Sudan, Syria and other war zones and / or places of persecution in search of safety. They travel alone because their parents have been killed or are otherwise unable to leave; traumatised but immensely brave.

When separated children and young people arrive in our country, it is almost always at the end of a difficult, demanding and dangerous journey. Invariably they arrive exhausted, lacking even the most basic necessities of life, after walking in groups at night, sleeping during the day and taking turns to keep watch.

The packs project is our main work, accounting for over half of our budget. Packs are distributed to children by our partners: charities, local authorities, and NHS services that are in direct contact with children across England, Scotland and Wales.

*Arrival packs* - tailored for girls and boys and for different sizes these are duffle bags containing toiletries, a towel, 3 pairs of socks / tops / underwear, a pair of slippers, sweatpants and hoodie, weatherproof jacket, hat, gloves, scarf, a notepad and pen.

*Sleep Packs* - contain a lavender pouch, ear plugs, a nightlight, a night shirt, a stress ball and a 'Sweet Dreams' card. Our partners use the packs as part of their work with children to get them settled back into 'normal' sleep routines, as many suffer from terrible insomnia and / or nightmares from the trauma they have witnessed and experienced.

The packs are given to children at different points in their time here i.e., on arrival into the UK, and / or on arrival to the location that the government decides to disperse them to via the national transfer scheme. They give children the comfort and welcome they need; practical items for living and to help

### The Separated Child Foundation

Trustees Annual Report and Unaudited Financial Statements for the Year Ended 30<sup>th</sup> June 2023

them to get clean, warm, and dry. Most partners distribute both packs, but some areas just take arrival or sleep packs.

**Essentials packs:** these are specially created for our Dover partners who have borne the brunt of the increase in arrivals of separated children by boat. They contain a full wash bag (as in the arrival pack), a towel, and 3 sets of underwear, t-shirts, and socks to complement the track suit provided by the Border Force to the children on arrival.

If we add these together with the arrival and sleep packs, we distributed over 6,200 packs to separated children between July 2022 and June 2023, 16% more than during the previous year.

### Feedback from children

*"I really liked the light. It's dim and I can sleep with it. I smelt this [the lavender bag] and the first night I slept like never before."*

*"I have clean clothes! I had only the ones I was wearing, now I have a choice, thank you!"*

*"I get scared at night and I can't sleep, the little light helps me to see."*

*"The squeeze ball helps me when I am stressed."*

*"I love the lavender!"*

*"This was very good, I come with nothing and was scared. This make me happy and make me know there are good people."*

The below 'wordcloud' is based on direct quotes from children found in 46 evaluation reports from partners.





## Our partners

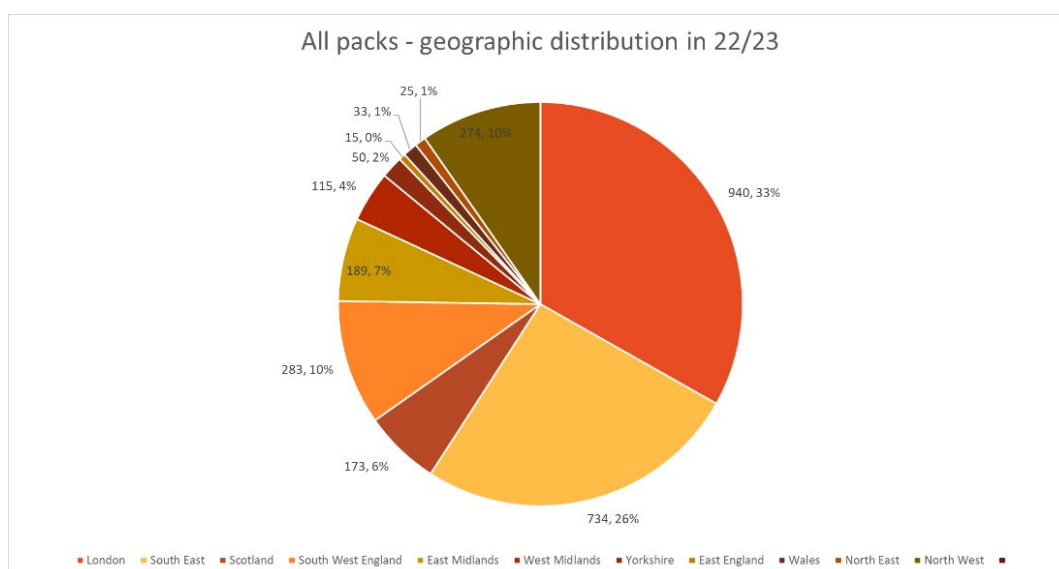


Whilst much of our work is Southeast based (with a big focus on Dover) we work with partners in locations as far afield as Plymouth, Cardiff, Liverpool, Kent and Glasgow. The furthest our packs travelled in 2022-2023 was to Angus in Scotland, 491 miles from London.

Last year we gained new partners such as Newport Council (Wales), East Ayrshire Council (Scotland), Somerset NHS Foundation Trust (South East England), the Phoenix Community Care (London) and the Manchester Local Care Organisation.

*Photograph shows collection by Newport Council in June 2023*

As can be seen from the graph below, we are growing our distribution network for arrival and sleep packs. Some partners collect packs (49%) and for others, delivery is arranged by either hiring a driver (36%) or using Parcelforce (15%).



## Feedback from partners

The reports shared by partners in the quarterly evaluation forms indicated that the packs have three main positive impacts on their work with separated asylum-seeking children:-

1. The packs make children and young people smile. Unfortunately, a smile is not a given gesture for many children who have experienced trauma, violence and neglect. Many partners reported how this smile was a strong symbolic signal that meant a lot when packs were given out.

## The Separated Child Foundation

Trustees Annual Report and Unaudited Financial Statements for the Year Ended 30<sup>th</sup> June 2023



2. The packs help to build and strengthen the relationship between frontline professionals and children. Whether social workers, nurses, doctors, or youth workers, the packs play a role in facilitating the human interaction that is often hindered by language and culture barriers.
3. In a broader sense, being able to give our packs to children contributes to a welcoming environment. Partners have varied capacity to be able provide that environment, so the packs can play a unique role in showing care and protection.

*"Young people are reported as looking visibly happy when receiving a pack and taking an interest in what is inside them. Staff have felt the packs are a really valuable resource to provide to young people upon entering Durham's care as it is not always clear as to how well young people have been sleeping in previous Home Office accommodation or throughout their journey. Care and housing providers have fed back that they feel this is a great idea and also a nice welcoming touch for young people."*

**North East and North Cumbria ICB – NHS**

*"We think they are great, they cover all the essentials needed for when a child first arrives and makes children feel warm and welcomed. Thank you for putting them together."*

**Hampshire County Council**

*"Young people attend asleep groups via our Wellbeing Project at Guardianship Scotland This is a set of three workshops to help promote sleep hygiene, learn coping strategies and reduce trauma symptoms. We give young people a sleep pack from The Separated Child Foundation which is always well recieved and the contents complement the work we do."*

**Guardianship Scotland**

*"It was really helpful to provide young people who present to our service with a welcome pack, it was a personal service that helped them to feel valued and thought of especially given their journey and experiences during their journey, thank you."*

**North Somerset Council**

*"A lot of the young people we see often arrive with few to no belongings. It makes a difference for them to have access to care items/ sleep packs at a time when they are still building a life from the start. The packs are very well-put together with a lot of care and considerations. In a time when this country becomes more and more hostile to the most vulnerable people in need of safety, it means a lot to show young separated children that they are not alone, they are cared for and welcomed."*

**South London and Maudsley NHS Foundation Trust**

*"As a team we rely on these. They enable us to set up a room for a new arriving young person really well. We often lay out the clothing etc on the bed for the newly arriving young person to create a welcoming and homely look to where they will stay. They are also ready and available which helps us when we receive arrivals late at night with short notice."*

**The Baca Charity**

**The Separated Child Foundation**

Trustees Annual Report and Unaudited Financial Statements for the Year Ended 30<sup>th</sup> June 2023

*"The packs have been very well received, the children love the packs and have been extremely grateful to The Separated Child Foundation. As workers it's been a really nice part of our job to be able to deliver these packs and reassures us that they have the necessary items that they need until we can complete their assessments."*

Devon County Council

### Our packing team and logistics



During the year, teams of dedicated volunteers regularly assembled pack items in spaces provided free or at a vastly reduced rate by Big Yellow Self Storage in Staples Corner, and we purchased pack items from reputable suppliers including other charities.

*Photograph shows a group from Israeli Scouts Western Europe at the Big Yellow in March 2023*

We had 40 different volunteer 'Purple Packers' coming to sessions at the Big Yellow in 2022-2023 and during the year we built on our Pack Leader programme to help us manage this growing programme of work. As at June 2023 we had five Pack Leaders and a Volunteer Coordinator.



*Photographs from L-R: Pack Leader Naji and another regular volunteer creating essentials packs, Volunteer Coordinator Carrie with completed packs (both January 2023) and a group of young volunteers preparing for their Bat Mitzvahs by packing sleep packs (May 2023)*



Last year's packing sessions were assisted by volunteers from esynergy, AXA XL, Cisco, ITV and Israeli Scouts Western Europe. We also held community packing sessions for 60 local volunteers at Croydon Minster's church hall in October 2022 and March 2023.

In May 2023 we contributed to a successful bid by Croydon Minster for funds to enable them to continue hosting community packing sessions throughout summer and autumn 2023, which will have a hugely positive impact on our ability to supply packs to Dover.

*Photograph shows Pack Leader Ari at a community packing session at Croydon Minster in October 2022*

Our Project Manager works three days a week, and is responsible for looking after our volunteers, co-ordinating packing sessions, ordering and co-ordinating stock and orders with partners; and for monitoring data and producing reports.

In May 2023 we appointed a Logistics Coordinator working 7 hours a week to assist the Project Manager with the ordering and co-ordination of stock, and managing some deliveries and collections at the Big Yellow.

### **The profile of children helped**

Whilst events in Ukraine and latterly in Afghanistan and Sudan have dominated recent news cycles, children receiving packs have fled from wars and conflict all over the world. This is exemplified in our profiling of where children have fled from at least 27 different countries and regions: Afghanistan, Albania, Algeria, Burkina Faso, Chad, Egypt, Eritrea, Ethiopia, Guinea, Iran, Iraq, Kurdistan Region, Kuwait, Libya, Mali, Niger, Nigeria, Pakistan, Senegal, Sierra Leone, Somalia, South Sudan, Sudan, Syria, Turkey, Vietnam and Yemen. The majority of the children we helped were aged between 12 and 18 years old (95%), where 37.5% were between 12 and 16 and 57.5% were between 17 and 18.

### **Club Class**

'Club Class' is a cross between a club and a class: an educational, social and cultural programme for children aged between 14-18 which runs every week after school including during school holidays. We run it in partnership, in Croydon with the Refugee Council, and – new for last year - in Bournemouth with the International Care Network.

### **The Separated Child Foundation**

Trustees Annual Report and Unaudited Financial Statements for the Year Ended 30<sup>th</sup> June 2023





The group is a great place for children to meet other peers, make friends, have fun, build confidence, and improve their English, in a fun and safe environment. It focuses on developing their social and life skills, and providing information about UK systems and processes that affect them. After the sessions the children have time to relax, play games, eat together and socialise.

Our Bournemouth Club Class has up to 15 children attending regularly. Topics have included: navigating feelings and managing emotions, budgeting, paying bills, healthy eating and cooking on a budget (as part of discussions around Leaving Care and Adulthood).

*Photograph shows Ramadan crafts created by young people at our Club Class in Bournemouth*

In December an outing to the Miracle Café was scheduled to compliment Club Class sessions around religious holidays around the world and how they are celebrated. The young people enjoyed a traditional British Christmas dinner, played parlour games and were given small gifts (donated by the local Foodbank).

## Outcomes

Last year we introduced an evaluation process and initially asked attendees of Club Class “Why do you come to Club Class”?

- ✓ 97% told us they wanted to: ‘Practice speaking English’; ‘Make friends / be with other people’; and, ‘Have fun / play games’.
- ✓ 90% wanted to ‘Learn about the UK (laws, culture, traditions)’. 86% told us they wanted to: ‘Get help with asylum application / UK status / papers & their school / college work.’
- ✓ 72% wanted to go on trips.
- ✓ Other reasons included: ‘trying new food, knowing about other cultures, improve confidence, try new things, and dancing’.



By engaging children in this way, we identified topics and activities meaningful to them, which guided the session planning by youth workers from early 2023. It also enabled us to evaluate progress against the top reasons that children told us they come to Club Class for.

The first set of results included that 96% of children reported that they had improved their English, and 92% reported making new friends because of Club Class.

*Photograph shows young people exploring their aspirations as part of a ‘Future Me’ workshop designed to encourage the participants to think positively about their futures (May 2023)*

## The Separated Child Foundation

Trustees Annual Report and Unaudited Financial Statements for the Year Ended 30<sup>th</sup> June 2023

## Feedback from a Club Class partner

*"When I was with 'M' last week using an interpreter, I asked how good he was with his money and he said that he could budget now as he learnt about it at Club Class!"*

## The Club Class team

The team is made up of freelance youth workers, managed by our Programme Manager who is responsible for developing and managing new Club Classes with partners. There are currently three youth workers – two for Bournemouth and one in Croydon. Sessions are also attended by at least one member of staff from our partner organisations to support our young people on a one-on-one basis, allowing our youth workers to facilitate the group discussions, activities and games.



*Photograph shows a mural created by participants from Club Class as part of a youth day with other refugee youth groups in May 2023*

## Training for foster carers

Last year we identified a need for the foster carers of separated children to be better prepared for the emotional, sociological and physical needs which separated children uniquely present with. Our ambition is that every foster-carer who cares for (or is planning on caring for) a separated child is aware of, and has access to, pertinent and high-quality information to better help them prepare ahead of their young person arriving, enabling the best possible outcome for both child and carer.

During the year our Programme Manager developed a new training resource for foster carers in the form of an animated video. She identified and consulted with appropriate professionals and agencies to create the content and ultimately promote the video in order to maximise access amongst foster carers. This consultation included foster carers, fostering agencies, local authority fostering teams, social workers and academics. This video was successfully launched in early autumn 2023.

## Giving children a voice

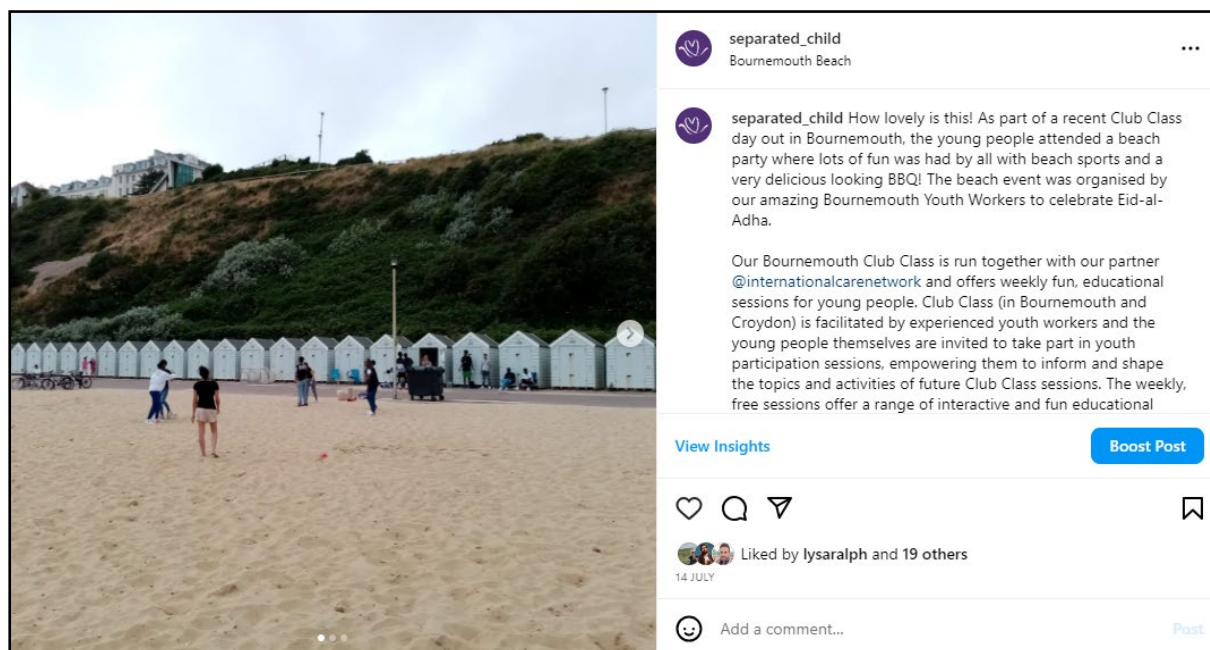
We use digital communications to tell the children's stories, sharing their needs and hopes and raising awareness of the challenges they face to encourage compassionate responses to them in wider society.

At the end of 2022 we launched an Instagram account in order to be able to connect with a wider audience via social media. For the first time and following our safeguarding policy in terms of images

## The Separated Child Foundation

Trustees Annual Report and Unaudited Financial Statements for the Year Ended 30<sup>th</sup> June 2023

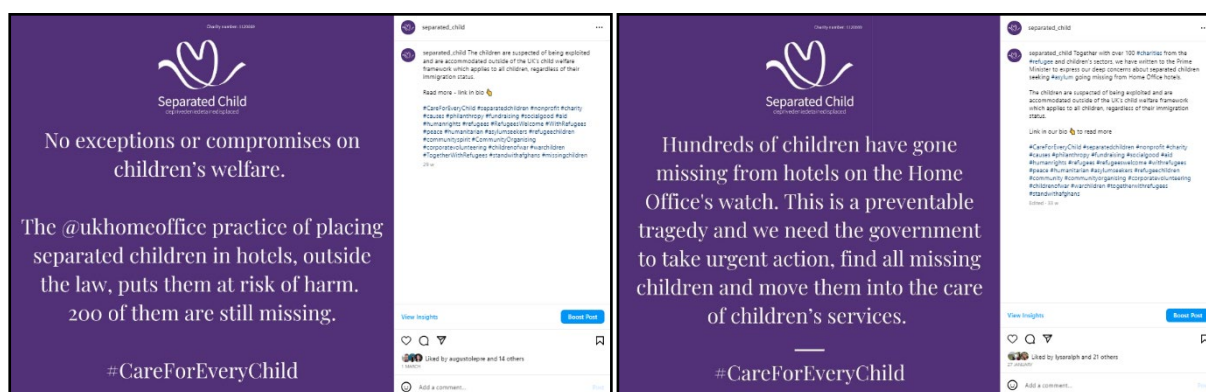
of children, we have shared pictures of Club Class activities and days out to demonstrate the importance of varied social and cultural experiences for the children we support.



Instagram post about a Club Class trip to Bournemouth beach to celebrate Eid at the end of June 2023

## Influencing

We have continued as members of three campaigning groups this year - 'Together with Refugees', 'Refugee Migrant Children's Consortium' and 'Families Together'. We have co-signed letters on issues such as demanding an end to the practice of placing children into hotels whilst they await their decisions. We have also participated in selected coalition-led campaigns, empowering our social media followers and email subscribers to advocate on behalf of separated children.



Instagram posts from spring 2023 as part of the #CareForEveryChild campaign

## The Separated Child Foundation

Trustees Annual Report and Unaudited Financial Statements for the Year Ended 30<sup>th</sup> June 2023



## The Ester Gluck Awards

We launched the Ester Gluck Awards in 2022, to celebrate separated children who have delivered or initiated a project which promoted positive social change. These awards suitably recognise Ester as the inspiration for the establishment of the Foundation and honour her life and memory. We short-listed our first winner at the end of this financial year and will be relaunching the programme at the end of 2023.

## Recognition of our work



Whilst the feedback from our partners and beneficiaries is the most valuable assessment of our work, we were delighted to receive recognition from two external organisations in 2022-2023.

In January we were named as one of Big Issue's 100 Changemakers for 2023 and in March our Project Manager Augusto Lepre-de-Souza was proud to accept The Mitzvah Day Beneficiary Charity Award on behalf of The Separated Child Foundation.



These awards are testament to our growing profile in the UK, and the compassionate ambition that connects our volunteers, Trustees and staff.

*Top image: 100 Changemakers for 2023 logo*

*Bottom image: Project Manager Augusto with the Mitzvah Day Award (March 2023)*

## The Separated Child Foundation

Trustees Annual Report and Unaudited Financial Statements for the Year Ended 30<sup>th</sup> June 2023

## CHARITABLE ACTIVITIES - FUTURE PLANS

The coming year is the first of our five-year strategy 2023-2028 with priority areas as below:

**Welcome packs:** we aim to grow numbers distributed, targeting new partner recruitment in line with distribution of children via the government's national transfer scheme. To support this we are exploring the establishment of stock satellite sites to reduce distribution costs in the North of England, North Wales, and Scotland. We will work with separated children to explore the need for and develop new types of packs e.g., sports / study packs; and with companies to secure donated goods to reduce the cost of our overall project.

**Youth Forum:** we aim to establish a Forum made up of separated children, either through established Club Classes or through the development of a separate entity. Its purpose will be to give separated children a lead role in informing the direction of our work and supporting them to advocate for themselves and their rights.

**Club Class:** we will continue to develop our weekly Club Class in London and Bournemouth with additional activities such as trips out. We will explore avenues to develop new Club Classes in other areas, using feedback from the Youth Forum and evaluation data to improve the Club Class offer for further expansion.

**Training for foster carers:** we successfully finalised and distributed training resources in the form of an online video in early autumn 2023. Longer term we will continue to develop materials to support foster carers who care for separated children and work with appropriate agencies to promote the materials to maximise access amongst foster carers.

**Giving children a voice:** we wish to grow our role in empowering separated children to tell their stories and reflect on their experiences, needs and hopes. This raises awareness of their needs in wider society, and changes attitudes towards them.

**Influencing:** we will increase our campaigning work, using our direct experience with children to add weight to our authority and advocacy work. We will advocate and influence nationally on behalf of separated children to improve their lives; empowering our supporters to act as agents of change.

**New programmes:** we will continue to develop new work to give more separated children the opportunity to take part in activities that will enhance their lives and enable them to fulfil their potential.

**Infrastructure:** we aim to continue to retain low overheads; using resources efficiently. We will monitor the staffing structure and roles to ensure they are appropriate for our developing needs, and optimise the opportunities offered through volunteers and the use of interns.

## FINANCIAL REVIEW

The charity has limited assets and receives no statutory funding. Our principal sources of funding are voluntary through donations from individuals, companies, Trusts, the National Lottery Community Fund (NLCF), and gifts in kind (items for the Packs and pro bono support).

The Income and Expenditure Account shows total incoming resources for the year ending 30<sup>th</sup> June 2023 (YE23) of £268,174 (YE22 - £334k). Resources expended amount to £280,879 (YE22 - £243k), which left a net deficit of -£12,705 which was planned following our YE22 surplus of £91k. The YE22 surplus was due to an exceptionally high donor gift late in YE22 which led to our plan to spend down some of these reserves during YE23.

Total net assets at the year-end amounted to £179,666 (YE22 - £192k) of which £13,331 was restricted funds (YE22 - £6k).

Excluding fundraising and governance costs, 96p of each £1 invested reached separated children. Fundraising costs as a ratio of income raised were 4%.

### Reserves policy and position

Our YE23 free reserves amounted to £166,335 (excluding restricted funds which are to be carried forward for spend in YE24). The Trustees have agreed a policy of holding three to six months of the coming year annual expenditure by way of cash reserve.

The Trustees' policy – reviewed annually - is to hold three to six months of the coming year expenditure in free reserves. This will mitigate the risk of reducing our services to separated children should income drop unexpectedly.

We have estimated that our YE24 plans will cost around £340k and our free reserves equates to less than six months of this expenditure, therefore falling in line with our Trustees policy.

### Income generation

We raised around £267k in total from our generous donors. 63% of this (c. £169k) was given by Trusts and the National Lottery Community Fund (NLCF). 28% (c. £75k) was raised from individual donors and community fundraising. The balance (9% / £23k) was given by corporate partners.

Our investment into Trust fundraising continued to reap dividends, with new grants from the National Lottery Community Fund (NLCF) and Trusts supporting our Club Class expansion and training video for foster carers, respectively.

We receive regular donations from connections of the Trustees and volunteers and during the year many of our supporters elected to raise funds for us. Community fundraising events included a walk along the full length of Hadrian's Wall, a packing session for a young person's Bat Mitzvah, a carol concert hosted by The London Chorus in support of our work and a cycle ride organised by colleagues at AXA XL.

Engaging new supporters via digital campaigns is a key area for us. In YE23 we grew our email subscribers to over 13,000 and our individual monthly donors to over 60. In December 2022 we launched our Instagram account to build engagement with a new audience. We focus heavily on 'behind the scenes' content such as our volunteer packing sessions, although we continue to use all of our social media platforms to tell children's stories as a way of giving them a voice. Our plans for 2023-2024 include increasing our Twitter followers to 1,500 and our Instagram followers to 500, as well as utilising Facebook campaigns to grow the number of engaged email subscribers to 15,000.

### The Separated Child Foundation

Trustees Annual Report and Unaudited Financial Statements for the Year Ended 30<sup>th</sup> June 2023

We gained a substantial grant from AXA XL during the year and their employees raised funds for us alongside joining our packing sessions. Our partnerships with esynergy, Empiric and FinderMonkey continued with regular monthly donations. During the year we trialled charging a fee for companies to join our packing sessions, using them as team building events. We aim to build on this in 2023-2024. We are incredibly grateful to the individuals and organisations who donate money and gifts in kind to us, and the individuals who volunteer their time. Without them, we simply could not survive. We would like in particular to thank esynergy, Impiric, AXA XL, RelativeConnections, the NLCF Awards for All programme, the New North London Synagogue; and the following Trusts and Foundations:

Alchemy Foundation; Archer Trust; AXA Foundation; Carmela and Ronnie Pignatelli Foundation; Croydon Relief in Need Charity; Edith Maud Ellis 1985 Trust; Eleanor Rathbone Charitable Trust; Forrester Family Trust; Fulmer Charitable Trust; George Oliver Foundation; Gladys Wightwick Charitable Trust; Green Hall Foundation; J & H Orlander Trust; Lawson Trust; Lady More Charitable Trust; Leach Fourteenth Trust; Leigh Trust; Leri Charitable Trust; Mbili Charitable Trust; Ostrich Charitable Trust; Pears Family Charitable Foundation; Sir James Roll Charitable Trust; Souter Charitable Trust; Truemark Trust; and the Underwood Trust.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The organisation is a charity and a company limited by guarantee, incorporated on 6 June 2007 and registered as a charity on 24 August 2007. The charity was established under a Memorandum and Articles of Association which established its objects and powers, and how it is governed. In the event of it being wound up, members are required to contribute an amount not exceeding £1.

### Governance structure – Board of Trustees

The Trustees are responsible for the strategic policy and direction of the charity. A scheme of delegation to an individual Trustee is implemented when individual charity policies are implemented.

Trustees are recruited in a variety of ways:-

- Via the 'Board opportunities' page on our website
- Through free advertising platforms such as Reach Volunteering
- As a result of connections made at networking events

Each prospective Trustee must submit a CV, the details for two referees, and a letter detailing the skills and experience they can offer the charity, and their reasons for wishing to do so. Short-listed candidates are offered a meeting, usually on Zoom, with two or three members of the existing Board. Subject to the latter's recommendation, the prospective Trustee is invited to join a Board meeting as an observer before the Board votes on whether or not the candidate may join as a Trustee.

During 2022-2023, the Board expanded to a total of 11 members, including the Acting Chair and Deputy Chair. Due to the expansion of the Board it was agreed that two new Committees would be established (in addition to the existing Influencing Committee) to best manage the charity's future growth, namely a Management Committee focused on staffing, finance and risk amongst other things, and a Development Committee which would include our Programme Manager. As a result of the formation of these Committees, the number of full Board meetings has been reduced to six per year.

Between July 2022 and June 2023, the Management Committee – comprising Acting Chair, Deputy Chair, Treasurer, CEO and Operations Manager – held five meetings. The Development Committee is currently paused whilst the Board focuses on other pressing matters.

Angela Gluck, our co-Founder, continued in the role of Acting Chair of Trustees throughout the financial year. Angela is an author who has worked as a teacher, lecturer, teacher-trainer, school inspector and curriculum creator. The appointment of a new Chair will be a key focus in 2023-2024 as Angela redirects her energies to support the Foundation in other ways e.g. speaking engagements.

Our Deputy Chair is Arnaud Vervoitte, INQUEST's Operations Director, who previously held senior roles at the Refugee Council, and Just for Kids Law. Our Treasurer is Alison Hylton-Potts – a midwife, and Chartered Accountant, she was previously Finance Director at Autotrader.

New Trustees joining us were:

- › Professor Mike Donnelly PhD - a semi-retired academic who has acted as an expert and special adviser to senior UK politicians.
- › Laura Hughston - a programme quality expert with extensive expertise in international development.
- › Lauren Murray - Humanitarian Child Protection Lead for Save the Children.

### The Separated Child Foundation

Trustees Annual Report and Unaudited Financial Statements for the Year Ended 30<sup>th</sup> June 2023

› Alemu Tebeje Ayele - a journalist, teacher, poet, community activist and website campaigner.

Trustees continuing from previous years were: Gloria Abramoff FRSA (Managing Director of Tonic Productions, and previously Creative Director of Children In Need); Christina Moore (Chief Content Officer for Curio and founder of Don't Skip Media, whose experience includes judge for The British Podcast Awards and Audio Production Awards); Rabia Nasimi (Head of ESM Research for the UK Covid-19 enquiry); and, Hannah Ward (Director of Policy, Advocacy and Communications at International Alert).

All Trustees are required to complete the NSPCC Introduction to Child Protection safeguarding training as part of their induction and to undertake a DBS check. Trustees are expected to be fully apprised of the challenges that children and young adults in the UK asylum system experience, to demonstrate a sensitive understanding of the trauma and difficulties faced by separated children before they even flee their homelands, and to keep abreast of current events and political initiatives that affect refugees and asylum seekers - especially separated children and young people.

## Management structure

The charity is managed under the leadership of its Chief Executive Officer, Richard Hammond, supported by Hannah Williams as Operations Manager, Augusto Lepre-de-Souza as Project Manager (packing project) and Helen Tirebuck as Programme Manager. In November 2022, Samantha Bowden joined the charity as its first Administrator, and in May 2023 we appointed our first Logistics Coordinator for the packing project, Karolin Lehmann. All six members of staff work part time. Helen Tirebuck manages our three freelance youth workers for Club Class.

Alongside supporting the CEO and the team, Hannah and Samantha manage the charity's digital fundraising, communications, and website. A freelance fundraiser supports the charity with its Trusts and Lottery fundraising.

During the year we took on a new consultancy in the form of a monthly retainer, with R Human Resources, who advise on all aspects of employment including contracts, policies and procedures, and staff wellbeing.

In July 2022 we appointed a small external accountancy firm to look after our bookkeeping and payroll functions. In April 2023 we moved these functions to the care of Godfrey Wilson. Godfrey Wilson also prepare our monthly management accounts.

We continue to appoint other consultants on a short-term basis as appropriate e.g. Sarah Crowhurst, who advises us on lead generation and other digital marketing campaigns.

## Risk management

The Trustees will limit expenditure to the funds available to them from time to time. It has no present intention to borrow any monies. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Key risks are recorded on our risk register and discussed at Board Meetings.

Under our Safeguarding Policy, all Trustees, staff and senior volunteers are required to hold a DBS certificate which they get updated every three years. Our CEO and front-facing staff likely to work with children have an 'enhanced' DBS check. We have ensured that our policy and any associated procedures / training comply with statutory requirements.

Our policy reflects available guidance on good practice in safeguarding children, young people and vulnerable adults, and that safeguarding arrangements are proportionate to the risks involved. We

### The Separated Child Foundation

Trustees Annual Report and Unaudited Financial Statements for the Year Ended 30<sup>th</sup> June 2023



have committed to addressing safeguarding throughout our work, through the three pillars of prevention, reporting and response. During the year we also developed and / or updated the following policies: Reserves Policy, Volunteer Policy and associated procedure documents, Equality, Diversity & Inclusion Policy, Safeguarding & Child Protection Policy.

The organisational risk register is updated by the CEO and reviewed and interrogated regularly by the Management Committee and the Board of Trustees.

## Public benefit

The Trustees, having considered section 4 of the Charities Act 2006, have satisfied themselves that they have complied with the duty to have regard to the Public Benefit guidance published by the Charity Commission. The Activities and Achievements of The Separated Child Foundation are outlined in this Report and the Trustees believe these demonstrate that The Separated Child Foundation is providing public benefit. The Trustees seek to benefit primarily those separated children within the UK, wherever they reside.

## Statement of responsibilities of the trustees

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £nil to the assets of the charity in the event of winding up. The Trustees are members of the charity but this entitles them only

## The Separated Child Foundation

Trustees Annual Report and Unaudited Financial Statements for the Year Ended 30<sup>th</sup> June 2023

to voting rights. The Trustees have no beneficial interest in the charity.

#### **Independent examiners**

Godfrey Wilson Limited were appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the Trustees on 9<sup>th</sup> November 2023 and signed on their behalf by



**Mrs Alison Hylton-Potts (Treasurer)**

## **Independent examiner's report**

### **To the trustees of**

### **The Separated Child Foundation**

---

I report to the trustees on my examination of the accounts of The Separated Child Foundation (the charitable company) for the year ended 30 June 2023, which are set out on pages 24 to 35.

#### **Responsibilities and basis of report**

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

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

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides bookkeeping and payroll services to the charitable company. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

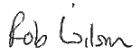
**Independent examiner's report**

**To the trustees of**

**The Separated Child Foundation**

---

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Date: 9 November 2023

**Rob Wilson FCA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

## The Separated Child Foundation

### Statement of financial activities (incorporating an income and expenditure account)

For the year ended 30 June 2023

	Note	Restricted £	Unrestricted £	2023 Total £	Restated 2022 Total £
<b>Income from:</b>					
Donations and legacies	3	76,138	190,728	<b>266,866</b>	333,867
Investments		-	1,308	<b>1,308</b>	86
<b>Total income</b>		<u>76,138</u>	<u>192,036</u>	<u><b>268,174</b></u>	<u>333,953</u>
<b>Expenditure on:</b>					
Raising funds		-	11,797	<b>11,797</b>	12,288
Charitable activities		<u>68,429</u>	<u>200,653</u>	<u><b>269,082</b></u>	<u>230,896</u>
<b>Total expenditure</b>	4	<u>68,429</u>	<u>212,450</u>	<u><b>280,879</b></u>	<u>243,184</u>
<b>Net income / (expenditure) and net movement in funds</b>		7,709	(20,414)	<b>(12,705)</b>	90,769
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>5,622</u>	<u>186,749</u>	<u><b>192,371</b></u>	<u>101,602</u>
<b>Total funds carried forward</b>		<u><u>13,331</u></u>	<u><u>166,335</u></u>	<u><u><b>179,666</b></u></u>	<u><u>192,371</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 11 to the accounts.

Prior period expenditure have been reclassified to reflect the requirements of the Charities SORP (FRS 102) and to be comparable with the current year. The restatements are purely reclassifications of expenditure and do not affect net income.

## The Separated Child Foundation

### Balance sheet

As at 30 June 2023

	Note	£	2023 £	2022 £
<b>Current assets</b>				
Debtors	8	132		27,100
Cash at bank and in hand		<u>188,618</u>		<u>168,929</u>
		<b>188,750</b>		196,029
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	9	<u>(9,084)</u>		<u>(3,658)</u>
<b>Net assets</b>	10		<u><b>179,666</b></u>	<u>192,371</u>
<b>Funds</b>	11			
Restricted funds			<b>13,331</b>	5,622
Unrestricted funds				
General funds			<u><b>166,335</b></u>	<u>186,749</u>
<b>Total charity funds</b>			<u><b>179,666</b></u>	<u>192,371</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

Approved by the trustees on 9 November 2023 and signed on their behalf by

*Angela Gluck*

Angela Gluck - Acting Chair of Trustees



## **The Separated Child Foundation**

### **Notes to the financial statements**

**For the year ended 30 June 2023**

---

#### **1. Accounting policies**

##### **a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Separated Child Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### **b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

##### **c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

##### **d) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

## The Separated Child Foundation

### Notes to the financial statements

For the year ended 30 June 2023

---

#### 1. Accounting policies (continued)

##### e) Interest receivable

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.

##### f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on cost as follows:

	2023	2022
Raising funds	4.2%	5.1%
Charitable activities	95.8%	94.9%

##### i) 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.

##### j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### k) 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 funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## The Separated Child Foundation

### Notes to the financial statements

For the year ended 30 June 2023

---

#### 1. Accounting policies (continued)

##### l) Financial instruments

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

##### m) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

##### n) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

#### 2. Prior period comparatives: statement of financial activities

	Restricted	Unrestricted	Restated 2022 Total
	£	£	£
<b>Income from:</b>			
Donations and legacies	67,245	266,622	333,867
Investments	-	86	86
<b>Total income</b>	<u>67,245</u>	<u>266,708</u>	<u>333,953</u>
<b>Expenditure on:</b>			
Raising funds	-	12,288	12,288
Charitable activities	86,798	144,098	230,896
<b>Total expenditure</b>	<u>86,798</u>	<u>156,386</u>	<u>243,184</u>
<b>Net income / (expenditure) and net movements in funds</b>	<u>(19,553)</u>	<u>110,322</u>	<u>90,769</u>

**The Separated Child Foundation**

**Notes to the financial statements**

**For the year ended 30 June 2023**

---

**3. Income from donations and legacies**

	Restricted £	Unrestricted £	2023 Total £
Trusts / NLCF	76,138	93,294	<b>169,432</b>
Donations	-	97,434	<b>97,434</b>
<b>Total income from donations and legacies</b>	<b>76,138</b>	<b>190,728</b>	<b>266,866</b>
<b>Prior period comparative:</b>			
	Restricted £	Unrestricted £	2022 Total £
Trusts / NLCF	67,245	134,158	201,403
Donations	-	132,464	132,464
<b>Total income from donations and legacies</b>	<b>67,245</b>	<b>266,622</b>	<b>333,867</b>

**The Separated Child Foundation**

**Notes to the financial statements**

**For the year ended 30 June 2023**

**4. Total expenditure**

	Raising funds £	Charitable activities £	Support costs £	2023 Total £
Staff costs (note 6)	-	76,108	25,913	<b>102,021</b>
Fundraising costs	10,260	-	-	<b>10,260</b>
Arrival and sleep packs	-	124,074	-	<b>124,074</b>
Club class	-	26,040	-	<b>26,040</b>
Operational costs	-	7,812	7,804	<b>15,616</b>
Independent examination fees	-	-	2,340	<b>2,340</b>
Legal fees	-	-	528	<b>528</b>
<b>Sub-total</b>	10,260	234,034	36,585	<b>280,879</b>
Allocation of support and governance costs	1,537	35,048	(36,585)	-
<b>Total expenditure</b>	<b>11,797</b>	<b>269,082</b>	-	<b>280,879</b>

Total governance costs were £2,868 (2022: £3,036)

**The Separated Child Foundation**

**Notes to the financial statements**

**For the year ended 30 June 2023**

**4. Total expenditure (continued)**  
**Prior period comparative**

	Raising funds £	Charitable activities £	Support costs £	Restated 2022 Total £
Staff costs (note 6)	-	49,362	16,806	66,168
Fundraising costs	10,992	-	-	10,992
Arrival and sleep packs	-	151,118	-	151,118
Club class	-	3,900	-	3,900
Operational costs	-	2,162	5,808	7,970
Independent examination fees	-	-	1,740	1,740
Legal fees	-	-	1,296	1,296
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Sub-total</b>	10,992	206,542	25,650	243,184
Allocation of support and governance costs	1,296	24,354	(25,650)	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	<b>12,288</b>	<b>230,896</b>	<b>-</b>	<b>243,184</b>
	<hr/>	<hr/>	<hr/>	<hr/>



## The Separated Child Foundation

### Notes to the financial statements

#### For the year ended 30 June 2023

##### 5. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	142	67
Independent examiners' remuneration:		
▪ Independent examination (including VAT)	2,340	1,740
▪ Other services (including VAT)	<u>1,544</u>	<u>-</u>

Two Trustees were reimbursed for travel costs (£106) and DBS checks (£36) during the current year. In the previous year, one Trustee was reimbursed for travel costs (£67).

##### 6. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	97,679	64,607
Social security costs	2,458	260
Pension costs	<u>1,884</u>	<u>1,301</u>
	<u>102,021</u>	<u>66,168</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Chief Executive Officer, Richard Hammond. The total employee benefits of the key management personnel were £39,444 (2022: £36,082).

	2023 No.	2022 No.
Average head count	<u>4.83</u>	<u>4.00</u>

##### 7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**The Separated Child Foundation**

**Notes to the financial statements**

**For the year ended 30 June 2023**

**8. Debtors**

	<b>2023</b>	2022
	£	£
Other debtors	-	26,950
Prepayments	<u>132</u>	<u>150</u>
	<u><b>132</b></u>	<u><b>27,100</b></u>

**9. Creditors : amounts due within 1 year**

	<b>2023</b>	2022
	£	£
Trade creditors	<b>4,152</b>	221
Accruals	<b>4,037</b>	3,233
Other taxation and social security	<b>895</b>	-
Other creditors	<u>-</u>	<u>204</u>
	<u><b>9,084</b></u>	<u><b>3,658</b></u>

**10. Analysis of net assets between funds**

	Restricted funds £	General funds £	Total funds £
Current assets	13,331	175,419	<b>188,750</b>
Current liabilities	<u>-</u>	<u>(9,084)</u>	<u><b>(9,084)</b></u>
<b>Net assets at 30 June 2023</b>	<u><b>13,331</b></u>	<u><b>166,335</b></u>	<u><b>179,666</b></u>

**Prior period comparative**

	Restricted funds £	General funds £	Total funds £
Current assets	5,622	190,407	196,029
Current liabilities	<u>-</u>	<u>(3,658)</u>	<u>(3,658)</u>
<b>Net assets at 30 June 2022</b>	<u><b>5,622</b></u>	<u><b>186,749</b></u>	<u><b>192,371</b></u>

**The Separated Child Foundation**

**Notes to the financial statements**

**For the year ended 30 June 2023**

**11. Movements in funds**

	At 1 July 2022 £	Income £	Expenditure £	At 30 June 2023 £
<b>Restricted funds</b>				
AXA Foundation	-	11,638	(11,638)	-
Carmela and Ronnie Pignatelli Foundation	-	2,500	(2,500)	-
Croydon Relief In Need Charity	-	1,000	(1,000)	-
Edith Maud Ellis 1985 Trust	-	2,000	(2,000)	-
Eleanor Rathbone Charitable Trust	-	3,000	(3,000)	-
George Oliver Foundation	-	5,000	(947)	<b>4,053</b>
Green Hall Foundation	-	5,000	(5,000)	-
Lawson Trust	-	5,000	(5,000)	-
Leri Charitable Trust	-	10,000	(10,000)	-
NLCF - Awards for All	5,622	10,000	(7,094)	<b>8,528</b>
Sobell Foundation	-	3,000	(3,000)	-
Truemark Trust	-	3,000	(2,250)	<b>750</b>
Underwood Trust	-	15,000	(15,000)	-
<b>Total restricted funds</b>	<u>5,622</u>	<u>76,138</u>	<u>(68,429)</u>	<u><b>13,331</b></u>
<b>Unrestricted funds</b>				
General funds	<u>186,749</u>	<u>192,036</u>	<u>(212,450)</u>	<u><b>166,335</b></u>
<b>Total unrestricted funds</b>	<u>186,749</u>	<u>192,036</u>	<u>(212,450)</u>	<u><b>166,335</b></u>
<b>Total funds</b>	<u><u>192,371</u></u>	<u><u>268,174</u></u>	<u><u>(280,879)</u></u>	<u><u><b>179,666</b></u></u>

**Purposes of restricted funds**

AXA Foundation	Funding towards arrival and sleep packs.
Carmela and Ronnie Pignatelli Foundation	Funding towards essentials packs (including management).
Croydon Relief In Need Charity	Funding towards arrival and sleep packs.
Edith Maud Ellis 1985 Trust	Funding towards video training for foster carers.
Eleanor Rathbone Charitable Trust	Funding towards arrival and sleep packs.

## The Separated Child Foundation

### Notes to the financial statements

For the year ended 30 June 2023

#### 11. Movements in funds (continued)

##### Purposes of restricted funds (continued)

George Oliver Foundation	Funding towards Club Class.
Green Hall Foundation	Funding towards arrival and sleep packs.
Lawson Trust	Funding towards essentials packs.
Leri Charitable Trust	Funding towards arrival and sleep packs.
NLCF - Awards for All	Funding towards Club Class and youth worker fees.
Sobell Foundation	Funding towards arrival and sleep packs (including management and distribution).
Truemark Trust	Funding towards essentials packs.
Underwood Trust	Funding towards essentials packs (including management).

Prior period comparative	At 1 July 2021 £	Income £	Expenditure £	At 30 June 2022 £
<b>Restricted funds</b>				
UK Youth	12,000	-	(12,000)	-
Underwood Trust	-	10,000	(10,000)	-
NLCF - Awards for All	5,175	-	(5,175)	-
NLCF - Awards for All	-	9,975	(4,353)	<b>5,622</b>
Stanley Grundy Charitable	-	9,000	(9,000)	-
7 Stars Foundation	-	7,500	(7,500)	-
The Worshipful Company of Grocers	-	5,000	(5,000)	-
Green Hall Foundation	-	5,000	(5,000)	-
February Foundation	-	5,000	(5,000)	-
Other restricted funds	8,000	15,770	(23,770)	-
<b>Total restricted funds</b>	<b>25,175</b>	<b>67,245</b>	<b>(86,798)</b>	<b>5,622</b>
<b>Unrestricted funds</b>				
General funds	76,427	266,708	(156,386)	<b>186,749</b>
<b>Total unrestricted funds</b>	<b>76,427</b>	<b>266,708</b>	<b>(156,386)</b>	<b>186,749</b>
<b>Total funds</b>	<b>101,602</b>	<b>333,953</b>	<b>(243,184)</b>	<b>192,371</b>

#### 12. Related party transactions

There were no related party transactions in the current or prior period.