

Company Number: 07657115
Registered Charity Number: 1144355
Scottish Charity Number: SC048777

Marie Collins Foundation

(a Company Limited by Guarantee)

Trustees Annual Report and Financial Statements
for the year ended 31 March 2021

Marie Collins Foundation

Contents

	Page
Charity Information	1
Report of the Trustees	2
Statement of Trustees' responsibilities	11
Audit Report	12
Statement of Financial Activities	16
Balance Sheet	17
Statement of Cash Flows	18
Notes to the Financial Statements	19

Marie Collins Foundation

Charity Information

Trustees

Professor R Armitage
Ms Claire Bethel
Mrs Lucy Legard
Mr K Hopwood (Chair)
Ms Y Rahemtulla
Mr Gordon Scobbie
Mr P Stevens (Honorary Treasurer)

Registered charity number

1144355

Company number

07657115

Scottish charity number

SC048777

Honorary President

Chief Constable S Bailey

Key Management Personnel

Mrs T Palmer – Chief Executive Officer (retired 28 May 2021)
Mrs V Green – Director of Services and Chief Executive Officer (Appointed interim CEO 29 May 2021 and permanent 15 July 2021)
Mrs R Morris – Director of Operations

Registered office

PO box 160
Ripon
Yorkshire
HG4 9AD

Auditor

Garbutt & Elliott Audit Limited
Triune Court
Monks Cross Drive
York
YO32 9GZ

Bankers

Barclays Bank
Leicester
LE87 2BB

Charity Bank
Fosse House
182 High St
Tonbridge
TN9 1BE

Marie Collins Foundation

Report of the Trustees for the year ended 31 March 2021

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, submit their report and independently examined financial statements for the year ended 31 March 2021 and confirm they comply with current statutory requirements.

These Financial Statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) as detailed in the accounting policies.

Structure, Governance and Management

Marie Collins Foundation is a company limited by guarantee (number 07657115) incorporated on 3 June 2011 and a charity established by Constitution and registered in October 2011 with the Charity Commission (registered charity number 1144355) and the Office of the Scottish Charity Regulator (OSCR) in October 2018 (registered charity number SC048777).



The Charity's Objects/Mission

The principal objects of the charity are to ensure that children and young people who suffer sexual abuse facilitated by the internet or otherwise, and their families, are supported to recover and live safe and fulfilling lives, free from fear and positive about their future.

The Charity's Activities/Achievements and Performance

The Marie Collins Foundation (MCF) was registered as a charity in October 2011 and held its first Board meeting in March 2012. Since that time the Board initially met on a bi-monthly basis to support the start-up period of the charity and now meets quarterly. The CEO, Directors and Board members bring a wealth of experience to the organisation and a varied mixture of skills. Currently, both the voice of victims are represented on the Board as well as those from academia, clinical practice, health, education, the law marketing, communications, media, awareness-raising and campaigning.

The Board undertake processes that ensure our charitable activities are based on a sound governance footing. Such processes include DBS checks on all trustees, staff and volunteers, development of a risk register, a trustees' skills audit, development of relevant policies, ensuring that appropriate indemnities are in place to protect the liabilities of the charity, development of a five-year strategic plan and an accompanying business plan. All these processes have been reviewed throughout the year April 2020-March 2021. All the Charity's business processes and infrastructure comply with the relevant legal requirements e.g. Children's Act, Disability Discrimination Act, General Data Protection Regulation.

The period reported has been dominated by the coronavirus pandemic. Whilst this inevitably curtailed some of our activities, work continued apace as the organisation adapted to lockdown restrictions, took activity online and responded to the potential for increased vulnerability of children and young people during the pandemic. Arrangements were made to enable staff to work from home, with equipment and technology provided to facilitate this. Weekly team meetings were established via video conferencing to monitor staff welfare and enable communication.

Marie Collins Foundation

Report of the Trustees for the year ended 31 March 2021 (Continued)

The Charity's Activities/Achievements and Performance (continued)

From the outset the Charity has had planned and controlled growth resulting in a sustainable business model including income management. Associated with this growth is the expansion of the staff group enabling us to meet the increased demands for our services. Where it has been possible our priority has been to secure 3-year funding sources this currently includes BT (2022), End Violence Against Children (EVAC) (2022) and Microsoft (2021). We have also regularly received funding from the Home Office as a trusted partner of the Indecent Images of Children Education Campaign and whilst this has been funding on a yearly basis we had previously received 3 consecutive years funding. Due to Covid the funding for 2020-21 was reduced and no grant was received for this reporting period. However, we have been invited to tender for a fourth year of funding for the financial year ending March 2022. Additionally, we are in the second year of partnership with Help for Children with receipt of a second grant supporting the development of a resource for parents and carers of children with additional needs e.g. Autism. We received a project grant from the West Yorkshire Police to work in partnership to provide support, training and resources for schools in Kirklees. In March 2021 we received funding from North Yorkshire Community fund to support 'Keeping Children Safe in North Yorkshire' project to include provision of training and resources for Police Community Support Officers, Designated Safeguarding Leads, School Liaison Officers.

In addition to the above restricted grants, we received the following unrestricted funding: Breslaff Centre, Garfield Weston and a local Covid support grant from Hambleton District Council.

The Charity's CEO

Tink Palmer MBE retired on 28th May 2021. Tink will be missed not only as a strong and inspirational leader but as a highly skilled member of the MCF team. She has worked with children and their families for over 45 years, specialising in the last 30 years in child sexual abuse.

Tink first began working with children abused via the internet and new technologies in 1999 and developed a professional interest and expertise in this area – particularly regarding the forensic and recovery needs of the children and young people.

In 2009 Tink set up the MCF which became a registered charity in 2011. Her expertise, ambition and drive turned MCF from an idea to the organisation it is today – one with influence on both the national and international stage at local and government level. She pulled together a dedicated team of specialists with strengths across a breadth of safeguarding disciplines, all who share the vision and aims of the MCF.

The Board of Trustees would like to wish Tink well in her coming retirement and above all thank her for the positive influence she has had on improving outcomes for children and their families. She has empowered professionals to really understand the impact of abuse facilitated and enabled by technology. She has assisted countless victims/survivors and their support networks to recover. Tink has left a true legacy that will continue to thrive because of her commitment and dedication.

The Board appointed Vicki Green as CEO 15th July 2021.

Marie Collins Foundation

Report of the Trustees for the year ended 31 March 2021 (Continued)

The Charity's Activities/Achievements and Performance(continued)



Informing Media

Our Subject Matter Expert who is a survivor of sexual abuse facilitated by the internet, has taken part in a number of high-profile media opportunities, sharing her story in order to inform practice. These include Dateline Australia (broadcast April 2021), RTE1 Irish radio (broadcast September 2020) and BBC Radio Newsbeat (broadcast September 2020).

Victim and Survivor voices

- We are in discussion with the International Justice Mission, sharing experience and information with a view to collaborating on best practice guidance when preparing and supporting survivors as advocates.
- The 'Speaking Truth to Power' survivor and youth research project is now due to commence in April following the seminar which included a 'call to action' to organisations working with survivors and young people to facilitate collaboration and understanding of best practice from these organisations. This project will involve a review of the globally available literature on effective survivor support and care, as well as examples of effective youth engagement. The project also aims to identify best practice in wider survivor-focused and youth engagement practices internationally.
- A working group has been established for which the CEOs of the MCF and National Working Group have drawn up Terms of Reference to take this field of work forward. Selected individuals have been invited to be members of an advisory group.
- Support given to Ukrainian Ombudsmen for Children to develop victim focused practice by social workers.
- MCF submitted several case studies to We Protect Global Alliance following request for victim/survivor experiences to inform development of 2022 Global Threat Assessment.

Partnership working

- Partnered with South-West Grid for Learning to gather information to challenge the effectiveness and ease of use of Twitter reporting mechanisms;
- Supported National Center for Missing & Exploited Children (NCMEC)/Microsoft's position with regard to the EU directive, a rule to inhibit the monitoring of email, messaging apps and other digital services and restrict the use of software that scans for child sexual abuse imagery and so-called grooming by online predators;
- Contributed to the Home Office 'Something's Not Right' campaign;
- Worked with the Centre for Social Justice on its report, Unsafe Children, published April 2021;
- Worked with Centre for expertise of Child Sexual Abuse (CSA centre) on the content for its online resource for professionals working with CSA;
- Contributed to Internet Watch Foundation (IWF) parents' hub and resource with feedback and survivor quote.

Board and Forum Representation

- UK Council for Child Internet Safety (UKCCIS) Digital resilience group
- The National Police Chiefs' Council Child Sexual Exploitation (CSE) Support Group
- The National Police Chiefs' Council Steering Group for Operation Hydrant
- The National Police Chiefs' Council, Child Protection and Abuse Investigations (CPAI) Group
- The National Crime Agency (NCA) Protect and Prepare Board

Marie Collins Foundation

Report of the Trustees for the year ended 31 March 2021 (Continued)

The Charity's Activities/Achievements and Performance(continued)

- The NCA Child Exploitation and Online Protection International NGO Advisory Group Protect and Prepare Board
- The Crown Prosecution Service Stakeholders Steering Group
- Project Soteria – Aid Sector Group
- Voluntary Sector Silver Command
- We Protect Global Alliance CSO Reference Group

Conferences and meetings

During the past year members of staff have been active contributors to over 10 conferences.

Contribution to governmental events

Our Subject Matter Expert spoke at the European Parliament Intergroup Expert meeting on the "EU Legislation on the fight against child sexual abuse online. What is the role of the private sector and technology?"

Responding to consultations

We are actively contributing to the Victims Bill consultation group and have met the Sentencing guidelines for sex offences.



Recruitment

A Training and Development Manager and a team of 5 Associate Trainers were successfully recruited.

Global Protection Network (GPN)

The GPN platform launched in November 2020. The platform provides global access to registered users (currently through a free online portal), accessible across devices, to contemporary training materials, advice and the latest research that enables child protection professionals to achieve sustainable improvements in their service response. The platform membership is intentionally small at the moment while content is being curated - Current membership of the platform is 181. In the next two years membership will significantly increase, and success will be evidenced not by numbers but use. We are seeking evidence of repeat use of both the platform content and the opportunities afforded by the platform for consultation and collaboration.

Training:

- This year we facilitated on virtual platforms 23 of our BT sponsored Click Path to Protection training sessions for frontline professionals to enable them to increase their knowledge base and their assessment and intervention skills. Despite COVID we trained 384 professionals. A total of 7284 delegates have been trained since the roll out in 2016. The average number of children that professionals reported supporting 27, we predict (supported by University of Suffolk evaluation) that as direct result of the training, approximately 189,000 children are potentially better safeguarded and supported towards recovery after online sexual abuse.
- 120 professionals completed the pilot of the Think e-learning package in Bedfordshire.
- Open CLiCK: Three free open sessions are planned as a pilot to test processes prior to a programme of paid-for courses being rolled out in the next reporting year.

Marie Collins Foundation

Report of the Trustees for the year ended 31 March 2021 (Continued)

The Charity's Activities/Achievements and Performance (Continued)

- Two courses are currently available through the GPN platform – Introduction to Child Protection self-learning, and a virtual Intermediate Course for Investigators that is facilitated (15 Zimbabwe Republic Police officers attended the first session).
- We also have delivered a number of bespoke training sessions for police, social workers, Non-Governmental Organisations (NGOs), education and healthcare professionals within the UK and internationally.

All training is evaluated by the University of Suffolk. After the training, 91% reported the training had significantly improved their knowledge of online risk; 91% similarly reported higher confidence levels in assessing online risk and 86% felt they were better able to support children and their families after online sexual abuse.

Conference – The 6th International Conference hosted between the 27th October and 23rd November was entirely online this year in response to Covid. 15 Conference sessions delivered to 340 individuals (428 total attendance). Additionally, we hosted a new event, The Virtual Youth Conference: 'Speaking Truth to Power', on 17 March 2021. There were 75 attendees from 12 countries. A follow-up project will involve a review of the globally available literature on effective survivor support and care, as well as examples of effective youth engagement and best practice.



Recruitment

A Research Analyst was recruited to identify and curate content for the GPN platform.

GPN

We were awarded funds in March 2019 from the Global Fund to End Violence Against Children (EVAC) to develop and implement the Global Protection Online Network (GPN) platform and to deliver support and capacity building in priority countries and in line with the We Protect Model National Response.

Research

We continue to participate in several research projects. We are currently actively contributing to initiatives by the Universities of Manchester, Lancaster, and Swansea.

New innovative work developments

- We have revised and adapted our training material in light of COVID-19 for virtual training delivery. This has been piloted in North Yorkshire and independently evaluated by the University of Suffolk.
- There are 330 resources currently on the GPN platform under the 'Find Out More' section, and this is continually increasing with new reports from partner organisations and academics undergoing research in this field.
- MCF and Saigon Children are developing an educational resource for primary aged children (6-8 years), teachers and parents. The resource will be an illustrated book in English and Vietnamese with accompanying teachers plan and guidance for parents.
- We have developed Harm Reduction guidance for parents/carers and professionals in partnership with National Working Group (NWG).
- Harm reduction leaflets for parents of autistic children are in development with ACT (Ann Craft Trust).

Marie Collins Foundation

Report of the Trustees for the year ended 31 March 2021 (Continued)

The Charity's Activities/Achievements and Performance (Continued)

- Workshops for parents have been designed and will be rolled out over the coming year, starting May 2021.
- We are working in collaboration with Huddersfield University Media to develop resources accessible for young people.
- Together with partners we have developed working groups who specifically look at the Dark Web, support for secondary victims of internet crime, and development of guidance for supporting survivors who may speak publicly.
- We are continuing to liaise with two production teams – working on behalf of Global Education Philanthropists and Baroness Joanna Shields – on films highlighting real survivor experiences.

Industry consultation

We have met with Thorn, Google and UK Interactive Entertainment (UKIE) (the trade body for the UK's games and interactive entertainment sector) to look at ways of working together and/or securing future funding.



Direct support work

We continue working directly with children to assist their recovery and safeguard them from further harm – to date (end of March 2021) we have directly worked with 116 children. Our services for children know no time limit and each child is supported for as long as they require to ensure that they have recovered and are safe to move forward in their lives.

Support for parents/carers

We continue engaging with and supporting the parents/grandparents/carers of child victims. Such support is threefold, to assist them in understanding what has happened to their child online, enable them to become more empowered and thus more protective of their child and to guide them through the criminal justice and care systems when required.

Support for professionals working with children and young people

We continue to respond to requests for advice and assistance from police investigators, social workers and other safeguarding professionals involved in complex online protection activities.

Improving the service response to the recovery needs of children

We have shared our knowledge and experience with the authors of various publications and internet platforms that offer guidance on working with children harmed online.

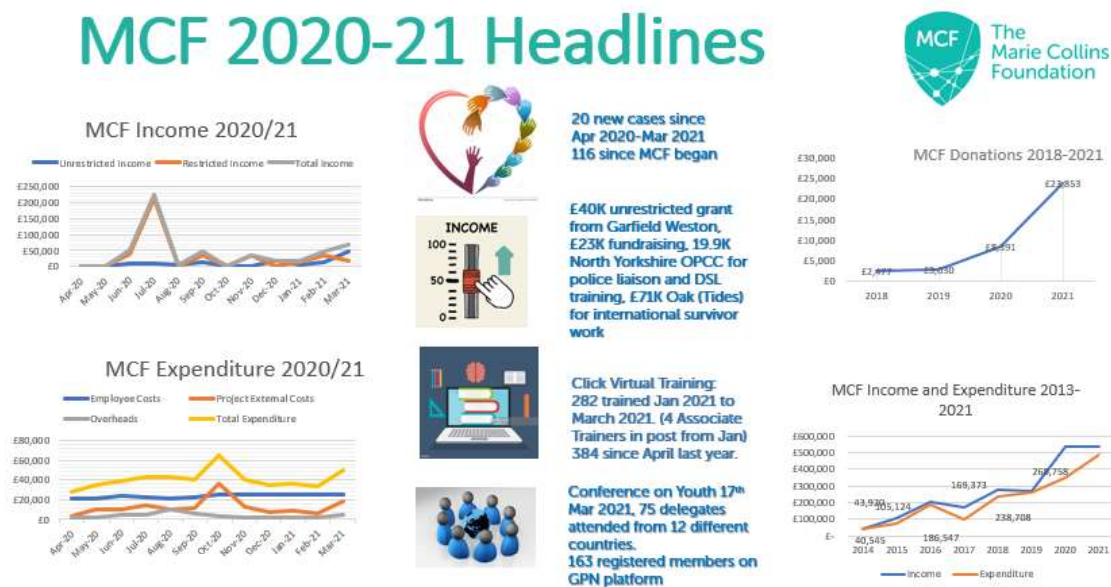
Plans for the Future

During the period April 2020 to March 2021 the Marie Collins Foundation has continued to successfully build upon its reputation for being an organisation that has the skills and knowledge base to improve and influence the current service provision for children harmed online. Having established the charity as one of the lead agencies in the field of online abuse of children, we will continue to endeavour, over the coming years, to continue our momentum for developing a strong, sustainable funding base that will allow the organisation to grow and have greater influence and the development of a further 5-year strategic plan outlines how we plan to do this.

Marie Collins Foundation

Report of the Trustees for the year ended 31 March 2021 (Continued)

A Summary Infographic for 2020-2021



Financial review

Total income for the year under review was £475,587, £397,517 of which was restricted, and total expenditure for the year was £482,780, £348,598 of which was restricted. The Marie Collins Foundation would like to thank all its supporters and funders for their support over the past year.

Reserves policy

The charity's cash reserves at the year-end totalled £390,510. The charity is still relatively young and is going through a rapid development phase. The Reserves Policy states that 3 months operational costs are the reserves level required, which is currently around £74,000.

The free reserves of £119,554 exceed the level of £74,000 set by the Trustees owing to a number of grants during a year which were intended for a general purpose of promoting best practice when intervening with child victims abused online and preventing further abuse.

Fundraising

We strive to achieve the highest fundraising standards and we value our supportive funders. We are staying up to date with developments in charity regulation, data protection and the Fundraising Preference Service (FPS) to make sure we are legally compliant and adhering to all guidelines. Our fundraisers follow the Institute of Fundraising's Code of Practice. No complaints relating to fundraising were received in the year.

Remuneration of Key staff

The pay of the charity's key management staff is reviewed annually and may be increased in accordance with national indicators such as inflation or average earnings where financially possible and prudent. The remuneration is also benchmarked with charities of a similar size and activity to ensure that it is fair and not out of line with that generally paid for similar roles.

Marie Collins Foundation

Report of the Trustees for the year ended 31 March 2021 (Continued)

Recruitment of Trustees

Trustee vacancies are filled through advertisements and nominations and trustees are elected at the next scheduled Board of Trustees Meeting following a vacancy becoming available. Board membership is reviewed at each quarterly meeting. The induction and training of Trustees is carried out by the Chair, supported by the Trustees and wider MCF team.

Risk Management

The Trustees have established a Risk Management Group which meets every six months and the group and Board have examined the major risks which the charity faces and seek to control these risks to mitigate any impact that they may have on the charity. These are managed on an ongoing basis as part of a regular risk review cycle. The key risk identified, is funding as this impacts on MCF's ability to carry out its main aims and objectives. The charity has achieved steady increased growth and income. The trustees recognise that, having placed the charity on a safe governance footing, the newly launched 5-year strategic plan clearly identifies the work priorities and associated funding needs and will continue to monitor funding on a quarterly basis.

Public benefit

Trustees of a charity have a new duty to report in their Annual Report on their charity's public benefit. The directors of the Marie Collins Foundation have considered the requirements which are explained on the Charity Commission website. These requirements came into force for accounting periods ending on or after 31 March 2010.

Public benefit statement

The sections of this report above entitled "The Charity's Objects/Mission" and "The Charity's Activities/Achievements and Performances" sets out the Marie Collins Foundation's objectives and reports on the activity and successes in the year to 31 March 2021, as well as explaining the key development plans for the current financial year. The trustees have considered that the Marie Collins Foundation's work benefits a wide range of individuals in the local community and much further afield.

The trustees have concluded:

1. That the aims of the organisation continue to be charitable;
2. That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
3. That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and
4. That there is no detriment or harm arising from the aims or activities.

Auditor

Garbutt & Elliott Audit Limited were reappointed as auditor and have indicated their willingness to stand for reappointment at the Annual General Meeting.

Marie Collins Foundation

Report of the Trustees for the year ended 31 March 2021 (Continued)

Statement of disclosure to the auditor

The Trustees of the company who held office at the date of approval of this annual report confirm that:

- so far as they are aware, there is no relevant audit information, information needed by the company's auditors in connection with preparing their report, of which the company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of this information.

Small Company Rules

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006.

Reference and administrative details

The Reference and administrative information is shown on the Charity Information page which forms part of these Financial Statements.

Signed on behalf of the Board on 19/10/2021

Karl Hopwood

Mr K Hopwood
Chair

peter stevens

Mr P Stevens
Honorary Treasurer

Marie Collins Foundation

Statement of Trustees' responsibilities for the year ended 31 March 2021

Trustees and their Statutory Responsibilities

The Trustees, who are also the Directors of Marie Collins Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these 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 judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, and the Companies Act 2006. They 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Marie Collins Foundation

Independent Auditor's Report to the Members of Marie Collins Foundation

Opinion

We have audited the financial statements of Marie Collins Foundation for the year ended 31 March 2021 which comprise of the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Marie Collins Foundation

Independent Auditor's Report to the Members of Marie Collins Foundation (continued)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was capable of identifying irregularities, including fraud

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, through discussion with the Trustees and other management, and from inspection of the charity's regulatory and legal correspondence. We discussed with the Trustees and other management the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance during the audit.

Marie Collins Foundation

Independent Auditor's Report to the Members of Marie Collins Foundation (continued)

The charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation, pensions legislation, taxation legislation and further laws and regulations that could indirectly affect the financial statements, comprising safeguarding, environmental, health and safety and employment legislation, and, in the current climate, Covid regulations.

We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. These procedures did not identify any potentially material actual or suspected non-compliance.

To identify risks of material misstatement due to fraud we considered the opportunities and incentives and pressures that may exist within the charity to commit fraud. Our risk assessment procedures included: enquiry of Trustees and other management to understand the high level policies and procedures in place to prevent and detect fraud, reading Board minutes and considering performance targets and incentive schemes in place for management. We communicated identified fraud risks throughout our team and remained alert to any indications of fraud during the audit.

As a result of these procedures we identified the greatest potential for fraud in the following areas:

- income recognition and in particular the risk that income is recognised in the wrong reporting period; and
- subjective accounting estimates.

Both fraud risks arise due to a potential desire to present weaker results in order to secure additional funding. As required by auditing standards we also identified and addressed the risk of management override of controls.

We performed the following procedures to address the risks of fraud identified:

- identifying and testing high risk journal entries through vouching the entries to supporting documentation;
- assessing significant accounting estimates for bias; and
- testing the recognition of income and in particular that it was appropriately recognised or deferred.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

Marie Collins Foundation

Independent Auditor's Report to the Members of Marie Collins Foundation (continued)

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2016 and Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Garbutt & Elliott Audit Limited

Laura Mashedor
Senior Statutory Auditor

19/10/2021

.....

For and on behalf of Garbutt & Elliott Audit Limited
Statutory Auditor

Triune Court
Monks Cross Drive
York
YO32 9GZ

Marie Collins Foundation

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2021

		2021	2021	2021	2020	2020	2020
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income from:							
Donations and gift aid		23,853	-	23,853	7,981	-	7,981
Charitable activities:							
Grant income	4	50,930	397,517	448,447	115,569	382,241	497,810
Other trading activities:							
Training fee income		500	-	500	1,525	-	1,525
Consultancy income		1,079	-	1,079	2,466	-	2,466
Conference income		-	-	-	4,595	-	4,595
Investments:							
Bank interest		580	-	580	838	-	838
Other Income:		1,128	-	1,128	1,677	-	1,677
Total income		78,070	397,517	475,587	134,651	382,241	516,892
Expenditure on:							
Raising funds:	5	23,242	-	23,242	12,580	-	12,580
Charitable activities:	6	110,940	348,598	459,538	4,843	334,194	339,037
Total expenditure		134,182	348,598	482,780	17,423	334,194	351,617
Net (deficit)/surplus for the year		(56,112)	48,919	(7,193)	117,228	48,047	165,275
Transfers between funds		-	-	-	(56,456)	56,456	-
Net movement in funds		(56,112)	48,919	(7,193)	60,772	104,503	165,275
Total funds brought forward		177,208	164,480	341,688	116,436	59,977	176,413
Total funds carried forward	14, 15	121,096	213,399	334,495	177,208	164,480	341,688

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 19 to 27 form part of these financial statements.

Marie Collins Foundation

Balance Sheet as at 31 March 2021

		2021	2020
	Notes	£	£
Fixed assets			
Tangible assets	10	1,542	2,874
Current assets			
Debtors	11	3,430	6,556
Cash at bank and in hand		390,510	352,760
		393,940	359,316
Creditors: Amounts falling due within one year	12	(60,987)	(20,502)
Net current assets		332,953	338,814
Net assets		334,495	341,688
Funds of the charity			
General – unrestricted	14	121,096	177,208
Restricted funds	15	213,399	164,480
		334,495	341,688

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The Financial Statements were approved by the Trustees on 19/10/2021 and signed on their behalf by:

Karl Hopwood

Mr K Hopwood
Chair

peter stevens

Mr P Stevens
Treasurer

The notes on pages 19 to 27 form part of these financial statements.

Company Registration Number: 07657115

Marie Collins Foundation

Statement of Cash Flows for the Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities	19	37,170	189,078
Cash flows from investing activities			
Interest received		580	838
Purchase of fixed assets		-	(3,099)
Net cash provided by/(used in) investing activities		580	(2,261)
Change in cash and cash equivalents in the year		37,750	186,817
Cash and cash equivalents at the beginning of the year		352,760	165,943
Cash and cash equivalents at the end of the year		390,510	352,760

Marie Collins Foundation

Notes to the Financial Statements for the year ended 31 March 2021

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Company information

The charitable company is limited by guarantee and does not have share capital. The liability of members is limited to £10 per member. The charity was incorporated in England and the registered office is Triune Court, Monks Cross Drive, York, YO32 9GZ.

Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

Going Concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Whilst the global economy has been significantly impacted by the COVID-19 virus, the charity still has reserves sufficient to meet its immediate requirements. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income in the Statement of Financial Activities ("SOFA") is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

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

Expenditure

Expenditure is included in the SOFA on an accruals basis.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, finance, human resources, information systems and governance costs which support the services providing care to child victims and families.

Fund accounting

Funds held by the Foundation are either:

Unrestricted funds – these funds can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds – these funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Marie Collins Foundation

Notes to the Financial Statements for the year ended 31 March 2021 (Continued)

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Individual assets costing more than £500 are capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	25% Straight line
Office equipment	25% Straight line

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 held for working capital. Bank overdrafts are shown within borrowings in current liabilities.

Debtors

Prepayments and accrued income represent time apportioned expenses or income to be recognised in a future accounting period.

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

Creditors, loans and provisions

Creditors, loans and provisions are recognised where the society 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, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Pension Costs

The charity operates a defined contribution scheme for the employees of the Charity. Contributions are charged as an expense to the Statement of Financial Activities in the period in which they fall due.

Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

Marie Collins Foundation

Notes to the Financial Statements for the year ended 31 March 2021 (Continued)

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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.

The Trustees are of the opinion that there are no key estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3. Taxation

The Foundation is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Foundation is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

4. Income from Charitable Activities - Grant income

Year ended 31 March 2021	2021 £	2020 £
EVAC	222,255	173,062
BT	148,000	107,750
Microsoft	19,316	40,628
Home Office	-	89,400
Help for Children	15,909	35,300
Google	-	51,670
West Yorkshire Police	5,527	-
NYCC	19,940	-
Breslaff Centre	10,000	-
Coronavirus Government Grants	7,500	-
Total	448,447	497,810

Marie Collins Foundation

Notes to the Financial Statements for the year ended 31 March 2021 (Continued)

5. Expenditure on raising funds

Year ended 31 March 2021	2021 £	2020 £
Direct costs	216	2,082
Support costs:		
Administrative support	12,607	4,259
Professional and consultancy fees	9,506	3,888
Conferences, events and meetings	913	1,855
Other	-	496
Total	23,242	12,580

All expenditure on raising funds is unrestricted in both years.

6. Expenditure on charitable activities

Year ended 31 March 2021	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Staff costs (Note 8)	95,671	188,259	283,930
EVAC Expenses	5,348	101,605	106,953
Home Office Expenses	-	5,333	5,333
HFC expenses	-	24,863	24,863
Support costs:			
Administrative support	6,607	5,506	12,113
Professional and consultancy fees	1,599	7,534	9,133
Conferences, events and meetings	100	777	877
Other	1,615	14,721	16,336
Total	110,940	348,598	459,538

Marie Collins Foundation

Notes to the Financial Statements for the year ended 31 March 2021 (Continued)

6. Expenditure on charitable activities (continued)

Year ended 31 March 2020	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Staff costs (Note 8)	2,212	190,184	192,396
EVAC Expenses	-	29,938	29,938
Home Office Expenses	-	18,679	18,679
HFC expenses	-	9,492	9,492
Support costs:			
Administrative support	355	27,133	27,488
Professional and consultancy fees	1,208	24,843	26,051
Conferences, events and meetings	130	11,261	11,391
Other	938	22,664	23,602
Total	4,843	334,194	339,037

All governance and support costs are apportioned between the various costs of raising funds and charitable activities according to levels of income. This method of apportionment represents a reasonable approximation of the usage of governance and support costs by each activity.

7. Net income for the year

	2021 £	2020 £
This is stated after charging (VAT inclusive):-		
Audit fee	4,200	3,720
Accountancy fee paid to auditor	1,920	1,800

8. Staff costs

	2021 £	2020 £
Wages and salaries	257,643	174,075
Employer's national insurance	22,463	15,767
Employer's pension	3,824	2,554
	283,930	192,396

No employees received in excess of £60,000 (2020 – no employee).

The average number of employees in the year was 8 (2020 – 5).

Marie Collins Foundation

Notes to the Financial Statements for the year ended 31 March 2021 (Continued)

8. Staff costs (continued)

The key management personnel of the charity are the Trustees, the Chief Executive Officer, Director of Services and Director of Operations. The aggregate employment benefits, including employer's national insurance and pension contributions of the key management personnel of the charity were £156,353 (2020 - £161,574).

9. Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2020 – no Trustees).

During the year, Trustees received out of pocket expenses totalling £nil (2020 - 3 Trustees received £374), relating to reimbursed travel and accommodation costs incurred on charity business.

10. Tangible fixed assets

	Office Equipment	Computer Equipment	Total
	£	£	£
Cost			
At 1 April 2020	129	5,200	5,329
As at 31 March 2021	129	5,200	5,329
Depreciation			
At 1 April 2020	72	2,383	2,455
Charge in the year	32	1,300	1,332
As at 31 March 2021	104	3,683	3,787
Net book value			
At 31 March 2021	25	1,517	1,542
At 31 March 2020	57	2,817	2,874

11. Debtors

	2021 £	2020 £
Trade Debtors	500	2,065
Prepayments	2,930	4,071
Other debtors and accrued income	-	420
	3,430	6,556

Marie Collins Foundation

Notes to the Financial Statements for the year ended 31 March 2021 (Continued)

12. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	6,447	4,015
Accruals	6,385	7,040
Deferred income (Note 13)	47,409	8,940
Other creditors	746	507
	60,987	20,502

13. Deferred income

	2021 £	2020 £
Brought forward	8,940	45,890
Released to income in the year	(8,940)	(45,890)
Deferred in the year	47,409	8,940
Carried forward	47,409	8,940

14. Unrestricted funds

	2021 £	2020 £
Balance at 1 April 2020	177,208	116,436
(Deficit)/surplus for the year	(56,112)	117,228
Transfers	-	(56,456)
Balance at 31 March 2021	121,096	177,208

15. Restricted funds

Year ended 31 March 2021	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
BT	41,335	135,000	(93,979)	-	82,356
EVAC	86,689	211,141	(194,092)	-	103,738
Home Office	18,029	-	(18,029)	-	-
Help for Children	18,427	15,909	(26,971)	-	7,365
Breslaff Centre	-	10,000	(10,000)	-	-
NYCC	-	19,940	-	-	19,940
West Yorkshire Police	-	5,527	(5,527)	-	-
	164,480	397,517	(348,598)	-	213,399

Marie Collins Foundation

Notes to the Financial Statements for the year ended 31 March 2021 (Continued)

15. Restricted funds (continued)

Year ended 31 March 2020	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
BT	11,669	101,250	(81,334)	9,750	41,335
EVAC	-	160,948	(116,728)	42,469	86,689
Home Office	35,471	84,743	(106,422)	4,237	18,029
Bedfordshire OPCC	6,358	-	(6,358)	-	-
Help for Children	6,479	35,300	(23,352)	-	18,427
	59,977	382,241	(334,194)	56,456	164,480

Fund	Purpose
BT	Funding of the pilot stage of a project designed to train professionals involved in dealing with children affected by CSE/abuse. The pilot was evaluated and agreed to have been highly successful. BT are looking to roll out the programme nationally and details are under discussion.
EVAC	Funding for the development of a global protection online network and capacity building work in priority countries.
Home Office	Funding for the provision for a pilot education and prevention campaign relating to indecent images of children, to protect potential victims and reduce demand on the Criminal Justice System by preventing offending before it occurs.
Help for Children	Funding in support of the Click: Path to Protection training programme.
Breslaff Centre	Funding in support of safeguarding children and young people from online sexual abuse and exploitation during the covid-19 pandemic.
NYCC	Funding in support of Keeping Children Safe in North Yorkshire project
West Yorkshire Police	Funding to provide support, training and resources for schools in Kirklees in partnership with west Yorkshire police.

16. Financial commitments

At 31 March 2021 the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 Land and Buildings £	2020 Land and Buildings £
Less than one year	6,450	7,200
2-5 years	5,400	12,600
	11,850	19,800

Marie Collins Foundation

Notes to the Financial Statements for the year ended 31 March 2021 (Continued)

17. Analysis of net assets between funds

Year ended 31 March 2021:

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1,542	-	1,542
Net current assets	119,554	213,399	332,953
Total net assets	121,096	213,399	334,495

Year ended 31 March 2020:

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	2,874	-	2,874
Net current assets	174,334	164,480	338,814
Total net assets	177,208	164,480	341,688

18. Related party transactions

During the year there were no related party transactions which required disclosure (2020 – no transactions).

19. Reconciliation of net movements in funds to net cash flow from operating activities

	2021 £	2020 £
Net movement in funds	(7,193)	165,275
Depreciation charge	1,332	1,333
Interest income	(580)	(838)
Decrease in debtors	3,126	54,507
Increase/(decrease) in creditors	40,485	(31,199)
Cash inflow from operating activity	37,170	189,078