

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2020**  
**for**  
**Street Child United**



The Sanders Partnership  
Chartered Accountants  
19 King Street  
The Civic Quarter  
Wakefield  
West Yorkshire  
WF1 2SQ

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for the Year Ended 31 December 2020**

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## **Street Child United**

### **Report of the Trustees for the Year Ended 31 December 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

**Public Benefit:** In setting objectives and planning activities, the board of trustees has paid due regard to the published guidance from the Charity Commission on the public benefit requirement under the Charities Act 2011.

**Our vision** is a world where every child can access their rights, no matter their background.

**Our mission** is to tackle the widespread stigma street-connected children face and raise awareness and understanding of their situation, so they are protected, respected and supported to realise their fullest potential.

Street Child United (SCU) is a charity that opportunistically leverages high profile sport, cultural and art events as vehicles for media coverage as a platform to advocate for street-connected children. We hold global sporting events for former street children before the world's biggest sports events, including the Olympics in Rio de Janeiro in 2016; the FIFA World Cup in Russia 2018; and the ICC Cricket World Cup in England & Wales 2019. At these events, we hold a unique Congress - led by street children and facilitated by former street children and project leaders for the 200 plus street-connected young people at our sporting events, where the young people share experiences, highlight issues, and are empowered as ambassadors to advocate for change, sharing their stories and recommendations with the world's media.

We support our partner projects in countries across the world by gathering staff from those projects together for biennial summits, where they share experiences and challenges. In addition, we work with other partners including Save the Children, the Consortium for Street Children and StreetInvest, to advocate for lasting legislative changes.

## **Street Child United**

### **Report of the Trustees for the Year Ended 31 December 2020**

#### **ACHIEVEMENT AND PERFORMANCE**

*Highlights of our activities from Jan - Dec 2020*

##### **January**

- Launched partnership with Essentia Trading Limited (ELT)
- Recruited new trustees
- 10th anniversary film screening planned at Milbank
- Luke Stevens hired as project co-ordinator
- Project visit to Karunalaya in Chennai, India to scope out potential International Schools Partnership (ISP) visit.

##### **February**

- John/Lucas visit Doha and conduct first advisory group meeting
- Visit ISP schools in Mexico and Costa Rica for assemblies and PE lessons.
- Football for Unity (FFU) planning begins

##### **March**

- International Football for Unity meeting held in Amsterdam (John, Lucas, Luke attend)
- Covid recommendations mean team start working from home
- Change 10 starts as a virtual programme
- Raluca Bodgan starts as young leader co-ordinator

##### **April**

- 2.6 challenge
- Ambassador Covid video produced

##### **May**

- Covid assessment
- Planning of Soccer & Sixes series
- Notice served on our London office (working from home)
- First publisher meeting with Fly on the Wall press regarding Sam Richards book

##### **June**

- Doha advisory group meeting
- Soccer & Sixes series launched across SCU channels

##### **July**

- Beatrice Garcia recruited as arts manager
- ETL fundraiser
- Volunteer advisory group launched and volunteer video created

##### **August**

- Official launch of Street Child Cricket World Cup (SCCWC) announced for India 2023
- SCCWC team applications open
- Gender equality piece Virtual Bridges delivered

##### **September**

- Patrick Whittaker starts as fundraising coordinator
- Unite to Protect launched by Education Above All (EAA) of which SCU key amplifier
- FFU restarts
- Research for Street Child World Cup (SCWC) refugee teams starts

##### **October**

- 3rd local advisory group Doha
- First local advisory group India
- ETL second fundraiser
- Hannah Fowles joins as marketing and communications manager

## **Street Child United**

### **Report of the Trustees for the Year Ended 31 December 2020**

#### **ACHIEVEMENT AND PERFORMANCE - continued**

##### **November**

- The Board for Control for Cricket in India (BCCI) outreach document created and sent
- Sam Richards book 'We Are All Somebody' signed off and sent for final publishing

##### **December**

- 'We are Somebody' pre-release sales open
- ETL final fundraiser
- Annual newsletter sent to database

#### **SCWC 2022**

Despite the obvious and considerable challenges in 2020, SCU continued to make good progress towards the SCWC in Doha. In February, John Wroe and Lucas Mee (Project Manager) visited Doha and hosted the first Local Advisory Group (LAG) meeting at the British Embassy. Key players in Doha were in attendance, including British Council, UNICEF, Save The Dream and ISP. A further two LAG meetings were held virtually, in June and October. Members now also include Qatar Foundation, Education Above All, UNESCO, UNHCR.

Teams applications closed in May and 24 teams (12 boys and 12 girls) were selected, after completing a full application process. There are nine new projects involved, including four working with refugees. Planning started for a virtual summit in March 2021.

In September, SCU supported Education Above All on the newly launched 'International Day to Protect Education from Attack' (9th).

In October, conversations were started with Qatar Foundation, who have made the offer to act as local hosts and delivery partners in Doha. At the end of the year, discussions are still continuing in order to clearly define this partnership.

In November, a sponsorship proposal was sent to Qatar Airways, via the British Ambassador. At the end of the year, SCU is still waiting for an official response.

#### **SCCWC 2023**

SCU were unable to visit our partners Save The Children India in 2020. Q2 was focused on COVID planning and project adjustment, as well as developing joint assets to be used for outreach. It has now been agreed that SCCWC will take place in both Chennai and New Delhi in September 2023, with an epic train journey between the two cities. Summit will take place in September 2022, though a full, pre-SCCWC tournament will no longer take place as originally planned.

The SCCWC was launched in August, with a specially produced episode of 'Soccer and Sixes', focusing on cricket as a tool for social good. This launch programme was produced in partnership with Save The Children (STC) India and Arroyo, and featured a number of Young Leaders, as well as talent and ambassadors (Dia Mirza, Isabelle Westbury, Dan Norcross). It was broadcast on both SCU and STC Facebook pages. Teams application were also opened, with young leaders and talent (Olivia Rae and Dia Mirza) starring in a 'call to action' video that was broadcast on SCU and STC social channels.

The SCCWC Local Advisory Group was established in Q3, with the first meeting held in October. The group is hosted by Oliver Ballhatchet, Deputy High Commissioner at the British Embassy in Chennai. Members include the ICC, Rajasthan Royals, BBC, Commonwealth Secretariat, PWC India, Laureus.

#### **International Schools Partnership (ISP)**

Although the global pandemic pressed pause on some of the immediate initiatives organised for the ISP/SCU partnership, 2020 has still seen the partnership grow from strength to strength. March was the main fundraising month for the 47 ISP schools and due to COVID-19, all 47 schools were closed. Given the school closures and the pandemic's effect on Business and Education, there was a concern that this would impact on the funds allocated to SCU. It did not. In April there was a payment to SCU of £67,888. As a further good sign of the partnership, ISP recruited a designated account manager to work directly with SCU for the next 4 years.

ISP also agreed to fund elements of the SCU Young Leaders programme as part of their £240,000 commitment over the next 12 months.

As in-person assemblies were no longer an option, June saw the successful trial of a virtual assembly to the new ISP Ecuador school. A presentation to 500 children and parents on Zoom with Young Leader Denya from Bolivia, proved virtual assemblies could be used to reach all ISP schools, to be delivered alongside four of SCU Young Leaders from Change 10.

## Street Child United

### Report of the Trustees for the Year Ended 31 December 2020

#### ACHIEVEMENT AND PERFORMANCE - continued

In August SCU received donations to the value of £102,553 with a further £65,000 scheduled for October, allocated for Change 10. Despite the ongoing situation 10 ISP schools continued fundraising and collectively sent £10,000 (restricted funds).

A promotional video about the partnership and the visits made through the second half of 2020 was also created and can be viewed here:

<https://www.internationalschoolpartnership.com/street-child-united>

#### Young Leaders Programme/ Change 10

2020 saw the creation of Change 10 - a strand of the Young Leaders Programme with a specific focus on investing in the personal and professional development of 12 young people who had taken part in previous SCU events. The programme sponsored by the International School Partnership focused on leadership and other soft skills, English language, communication skills, advocacy learning and personal growth. The entire programme was planned to last 12 months, from May 2020 to May 2021.

For the first Change 10 programme we handpicked the participants:

|                    |                     |
|--------------------|---------------------|
| Abdallah (Egypt)   | Sadock (Tanzania)   |
| Drika (Brazil)     | Jessica (Brazil)    |
| Ibrar (Pakistan)   | Husnain (Pakistan)  |
| Jhoselin (Bolivia) | Deyna (Bolivia)     |
| Eswari (India)     | Nagalakshmi (India) |
| Samantha (UK)      | Jasmin (UK)         |

The programme has 3 phases:

- 20-week virtual phase - Developing Soft skills:
- 20 sessions covering different soft skills delivered by SCU staff and the SCU network.

Despite the pandemic, the start of Change 10 was kept to 4 May 2020, with the in-person aspect replaced with an online phase that would take 20 weeks. The programme got off to an excellent start with great engagement on topics that included, personality types, getting to know one another, arts and storytelling skills. SCU Ambassadors joined the sessions to encourage the Young Leaders and that was greatly valued.

After finalising Change 10 first phase in September, SCU started to build the second phase of the programme - 'skill building.' In order to deliver this stage, SCU employed Barney Harker to assist in the curriculum building, safeguarding and the proper delivery of this phase.

Change 10 started the second phase of the programme on the 9th of November 2020 with it lasting 10 weeks in total (with a 2-week break for Christmas and New Year). This phase in particular was designed to give support and guidance to the Young Leaders (YL) through a personalised mentorship scheme. Mentors and support mentors were selected from the SCU network and matched with the YL based on their expertise, the young people's background and their dreams/aspirations. The young people were briefed to design a project or a business plan with the support of the designated mentor, getting extra support from the support mentors and weekly workshops with SCU staff, with a view to present it at the end of the 10 weeks.

During this time, conversations with Studio Cambridge (English School) were also being had to plan phase three of the programme - learning and improving on the English language. The view was to start this phase online in February 2021 with the young leaders having weekly online sessions.

#### Football for Unity

In March 2020, John and Lucas and Luke travelled to Amsterdam for the first transnational conference with all FFU partners. It was a productive two days and progress was made to define event delivery. The programme called for delivery of a legacy programme promoting social integration of UK and TCN participants, and a football festival to be delivered as part of the Euros.

Subsequently due to the pandemic and the pushback of the European Championship to 2021, the decision was made to postpone the FFU project, with a view to start planning again in Oct/Nov2020 with delivery of the festival in June/July 2021. When it became apparent that 'in-person' delivery was not a viable option for the legacy programme, the team decided to pursue a virtual legacy programme.

The virtual legacy programme created a football coaching and tactics syllabus using an introductory coaching course - 'Playmakers' -

**Report of the Trustees  
for the Year Ended 31 December 2020**

**ACHIEVEMENT AND PERFORMANCE - continued**

provided by the London FA. Sessions were to be delivered over Zoom in a similar presentation and discussion format to the Change 10 programme. Participants would be sent the London FA coaching pack along with instructions so that they could learn independently if they were unable to attend sessions hosted by SCU. Having completed the course in the online sessions or independently, participants could then take the assessment with the London FA 'Playmakers' online resource to gain an entry level coaching certificate.

The November national lockdown added further delays with partner programmes including Arsenal in the Community and Chelsea Foundation, explaining it would not be possible to begin signing up participants to the virtual legacy programme until these programmes restarted on/after December 3rd.

**2.6 Challenge**

2020 saw SCU run a successful fundraising campaign alongside the sector-wide 2.6 challenge, prompting supporters to attempt a #SCU26Challenge and to tag and challenge their peers to attempt their own challenge. Volunteers, staff, ambassadors and trustees all produced some fantastic videos doing their own 2.6 challenge, which were celebrated at the end of the campaign with a montage video. The initiative raised £2,939 from a total of 56 donations. The compilation video can be seen here: <https://twitter.com/iStreetChild/status/1258018700789194761?s=20>

**Virtual Bridges**

August 2020 saw the delivery of a five week gender equality piece - "Virtual Bridges" -delivered in partnership with Artolution. The programme aimed to create a virtual art exchange between the girls teams from India, Brazil and Mauritius. The series delivered online art sessions designed to connect the girls and allow them to collaborate on pieces of artwork.

Each of the five sessions lasted 90 minutes and included activities focused on character building, storytelling and mask making amongst others. Each team was also tasked to create their own stop motion animation videos which were then combined to create one large animation video. The video created by the girls explored gender equality and peace in sport.

**Soccer and Sixes**

SCU commissioned Arroyo Live to make three initial episodes of an online series, focused on the Arts, Gender Equality and Young Leaders. The first three episodes were done at zero cost to SCU, to help Arroyo launch. Episodes were broadcast on SCU's Facebook page and accumulated over 10,000 views.

**FINANCIAL REVIEW**

The charity is financially reliant and grateful for support from its partners and supporters.

The charity operates in cycles regarding major events. Typically every two years.

No major events were held in 2020 which impacted upon total income.

However charitable activity costs were significantly reduced as a result.

Total income reduced by £75,965 to £423,713 (2019: £499,678)

Total costs reduced by £223,602 to £288,507 (2019: £512,109)

**Reserves policy**

The trustees have examined the requirement for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. The trustees consider that, given the nature of the organisation's work, the level of free reserves should amount to approximately three months trading or £60,000 at any one time.

The trustees are of the opinion that this provides:

- Sufficient flexibility to cover temporary shortfalls in incoming resources due to timing differences in income flows
- Adequate working capital to cover core costs
- An allowance to enable the organisation to cope and respond to unforeseen emergencies whilst specific actions are implemented

Unrestricted Reserves: At the year end the charity had closing net unrestricted funds of £130,745 (2019 £(1,224)).

Restricted Reserves: The composition and movement in restricted reserves is shown in the financial statements. The restricted funds

## **Street Child United**

### **Report of the Trustees for the Year Ended 31 December 2020**

#### **FINANCIAL REVIEW - continued**

are held in the form of cash in bank accounts. The current level of restricted funds, and the ongoing funding arrangements relating to those funds, is sufficient to maintain the specific projects to which they relate. At the year end the balance of restricted funds totalled £3,237 (2019: £Nil).

#### **Going concern**

Since the year end the charity has received significant donations together with undertakings of further substantial donations over the next 12 months. After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

SCU is registered as a charitable company limited by guarantee and was incorporated on 11 October 2011. Its registered charity number is 1144951. It is governed by its Memorandum and Articles of Association.

The first SCWC was held in Durban in 2010, organised by individuals associated with Amos Trust and Momentum Arts. These charities were joined by Action for Brazil's Children in a Joint Venture Agreement (JVA) to move the work forward. SCU was set up as a charitable company in October 2011.

SCU is often known as SCWC as this has been its major platform to win change for the world's street children. In 2014, following a strategy review, the charity resolved to broaden its scope, using other major global sporting occasions as a focus for its own events, attracting publicity and campaigning for change.

As a result, SCU delivered the following events:

Street Child Games Rio de Janeiro 2016

SCWC Moscow 2018

SCCWC London 2019

And work is well underway for the SCWC Doha 2022 and SCCWC Cup India 2023.

##### **Trustees**

A list of Trustees is to be found under Reference and Administrative Details below. As set out in the Articles of Association, the chair of the board is elected by the other trustees and serves for a period of three years.

##### **Trustee induction**

The board of trustees identify the skills needed to give a balanced skills and knowledge base that will enable them to fulfil the charity's aims and objectives and identify and invite appropriate members to the board.

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, policies of the Charity, decision making processes, the business plan, major projects and recent financial performance of the charity. At each board meeting they meet key employees and other trustees. A formal training workshop has been organised by the Company Secretary.

##### **Structure**

The board of trustees administers the charity. The board meets every two months. The Chief Executive Officer is appointed by the board to manage the day to day operations of the charity. To facilitate effective operations, the Chief Executive Officer has delegated authority, within terms of delegation approved by the board, for operational matters including finance, employment and project activity.



## **Street Child United**

### **Report of the Trustees for the Year Ended 31 December 2020**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT – continued** **Risk management**

The board has a risk management strategy which identifies the following risks:

Finance and fundraising - termination of funding from existing funders; difficulty securing new funders

COVID-19 - loss of fundraising and sponsorship as well as extra support needed for our network of organisations working with street connected young people.

Trustee and staff management - high turnover affecting governance and effective working

Public perception - reputational risk of working in certain countries and with partners acting independently

These risks are mitigated by various actions outlined in our risk management document, which is kept under review by the Senior Staff and the board. It includes:

- A continuous review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan; and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

This work has resulted in robust contingency plans and has given the impetus for better planning. Particular attention has focused on financial risks which has resulted in the setting of a reserves policy and its ongoing review by trustees.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07804893 (England and Wales)

##### **Registered Charity number**

1144951

##### **Registered office**

64 Abbey Road Cambridge  
Abbey Road  
Cambridge  
CB5 8HQ

##### **Trustees**

Alexander White (Chair of Trustees)  
Arun Midha (joined 5 February 2020)  
Andrew Cribb FCA (Chair of Audit & Risk) (joined 5 February 2020)  
Archana Devi Glendening (joined 5 February 2020)  
Chuli Scarfe  
Fiona Cullen  
Greg Clements (joined 5 February 2020)  
Jackie Watson  
John Egan  
Malini Skandachanmugarasan (joined 5 February 2020)  
Niul Dillon Hatcher (joined 5 February 2020)  
Paul Newton (resigned 3 February 2021)  
Preeti Shetty  
Tom Ward

##### **CEO**

John Wroe

## **Street Child United**

### **Report of the Trustees for the Year Ended 31 December 2020**

#### **REFERENCE AND ADMINISTRATIVE DETAILS – continued**

**Company Secretary**  
T A Ward

#### **Independent Examiner**

Jan Szczepanski FCA  
ICAEW  
The Sanders Partnership  
Chartered Accountants  
19 King Street  
The Civic Quarter  
Wakefield  
West Yorkshire  
WF1 2SQ

#### **Bankers**

HSBC  
100 Old Broad Street  
London  
EC2N 1BG

#### **EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Street Child United for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 23 June 2021 and signed on its behalf by:



A J White – Chair of Trustees

**Independent Examiner's Report to the Trustees of  
Street Child United**

**Independent examiner's report to the trustees of Street Child United ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity's trustees of the 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 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 your charity'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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the 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)).

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.

Jan Szczepanski FCA  
ICAEW  
The Sanders Partnership  
Chartered Accountants  
19 King Street  
The Civic Quarter  
Wakefield  
West Yorkshire  
WF1 2SQ

23 June 2021

**Street Child United**

**Statement of Financial Activities  
for the Year Ended 31 December 2020**

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2020<br>Total<br>funds<br>£ | 2019<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                          |                             |                             |
| Donations and legacies             | 2     | 292,619                   | 130,595                  | 423,214                     | 479,285                     |
| Other trading activities           | 3     | <u>499</u>                | <u>-</u>                 | <u>499</u>                  | <u>20,393</u>               |
| <b>Total</b>                       |       | 293,118                   | 130,595                  | 423,713                     | 499,678                     |
| <b>EXPENDITURE ON</b>              |       |                           |                          |                             |                             |
| Raising funds                      |       | 7,729                     | -                        | 7,729                       | 7,109                       |
| <b>Charitable activities</b>       |       |                           |                          |                             |                             |
| Charitable Activities              |       | 153,420                   | -                        | 153,420                     | 505,000                     |
| SCWC Doha 2022                     |       | -                         | 35,910                   | 35,910                      | -                           |
| SCCWC India 2023                   |       | -                         | 17,359                   | 17,359                      | -                           |
| European Championships             |       | -                         | 13,062                   | 13,062                      | -                           |
| Change 10                          |       | -                         | 61,027                   | 61,027                      | -                           |
| <b>Total</b>                       | 4     | <u>161,149</u>            | <u>127,358</u>           | <u>288,507</u>              | <u>512,109</u>              |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | 131,969                   | 3,237                    | 135,206                     | (12,431)                    |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                          |                             |                             |
| Total funds brought forward        |       | <u>(1,224)</u>            | <u>-</u>                 | <u>(1,224)</u>              | <u>11,207</u>               |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>130,745</u></u>     | <u><u>3,237</u></u>      | <u><u>133,982</u></u>       | <u><u>(1,224)</u></u>       |

The notes form part of these financial statements

**Street Child United**

**Balance Sheet**

**31 December 2020**

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2020<br>Total<br>funds<br>£ | 2019<br>Total<br>funds<br>£ |
|--|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |       |                           |                          |                             |                             |
| Tangible assets                              | 9     | -                         | -                        | -                           | 216                         |
| <b>CURRENT ASSETS</b>                        |       |                           |                          |                             |                             |
| Debtors                                      | 10    | -                         | -                        | -                           | 32,758                      |
| Cash at bank and in hand                     |       | <u>140,814</u>            | <u>3,237</u>             | <u>144,051</u>              | <u>850</u>                  |
|  |       | 140,814                   | 3,237                    | 144,051                     | 33,608                      |
| <b>CREDITORS</b>                             |       |                           |                          |                             |                             |
| Amounts falling due within one year          | 11    | (10,069)                  | -                        | (10,069)                    | (35,048)                    |
| <b>NET CURRENT ASSETS/(LIABILITIES)</b>      |       | <u>130,745</u>            | <u>3,237</u>             | <u>133,982</u>              | <u>(1,440)</u>              |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>130,745</u>            | <u>3,237</u>             | <u>133,982</u>              | <u>(1,224)</u>              |
| <b>NET ASSETS/(LIABILITIES)</b>              |       | <u>130,745</u>            | <u>3,237</u>             | <u>133,982</u>              | <u>(1,224)</u>              |
| <b>FUNDS</b>                                 | 13    |                           |                          |                             |                             |
| Unrestricted funds                           |       |                           |                          | 130,745                     | (1,224)                     |
| Restricted funds                             |       |                           |                          | <u>3,237</u>                | -                           |
| <b>TOTAL FUNDS</b>                           |       |                           |                          | <u>133,982</u>              | <u>(1,224)</u>              |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 June 2021 and were signed on its behalf by:



A J White - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 December 2020**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentational currency for the charitable company is the pound sterling (£). All financial information has been presented to the nearest (£), unless otherwise stated.

**Company Status**

The Company is limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

**Going concern**

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern save that like most charities the company remains dependent on planned donations and is subject to the general uncertainty regarding the possible future impact of coronavirus.

**Income**

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

Income from 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. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

**Expenditure**

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. Expenditure is classified under the following activity headings:

- Costs of generating funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment                      -    33% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2020**

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company contributes into the pension for all employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension costs charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

**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.

**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.

**Creditors and provisions**

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.

**Financial instruments**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates ruling at the date of the transaction. Any gains or losses arising due to fluctuations in exchange rates are charged or credited to the statement of financial activities.

**Operating lease commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. DONATIONS AND LEGACIES**

|           | 2020           | 2019           |
|-----------|----------------|----------------|
|           | £              | £              |
| Donations | 360,513        | 479,285        |
| Grants    | <u>62,701</u>  | <u>-</u>       |
|           | <u>423,214</u> | <u>479,285</u> |

Grants received, included in the above, are as follows:

|      | 2020          | 2019     |
|------|---------------|----------|
|      | £             | £        |
| UEFA | <u>62,701</u> | <u>-</u> |

**3. OTHER TRADING ACTIVITIES**

|                           | 2020       | 2019          |
|---------------------------|------------|---------------|
|                           | £          | £             |
| Vitol Challenges          | 499        | 33            |
| Special Events - Auctions | -          | 8,266         |
| Volunteer - Major Events  | <u>-</u>   | <u>12,094</u> |
|                           | <u>499</u> | <u>20,393</u> |

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2020**

**4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

|                             | Costs of<br>raising funds | Charitable<br>activities | Support<br>costs | 2020           |
|-----------------------------|---------------------------|--------------------------|------------------|----------------|
|                             | £                         | £                        | £                | £              |
| Staff costs                 | 6,529                     | 154,625                  | -                | 161,154        |
| Direct project costs        | 1,200                     | 24,086                   | -                | 25,287         |
| Other direct costs          | -                         | -                        | -                | -              |
| Admin & office costs        | -                         | -                        | 100,471          | 100,470        |
| Independent examination fee | -                         | -                        | 1,380            | 1,380          |
| Depreciation                | -                         | -                        | 216              | 216            |
|                             | <u>7,729</u>              | <u>178,711</u>           | <u>102,067</u>   | <u>288,507</u> |
| Support costs               | -                         | 102,067                  | (102,067)        | -              |
|                             | <u>7,729</u>              | <u>280,778</u>           | <u>-</u>         | <u>288,507</u> |

**Comparatives for analysis of expenditure on Charitable Activities**

|                             | Costs of<br>raising funds | Charitable<br>activities | Support<br>costs | 2019           |
|-----------------------------|---------------------------|--------------------------|------------------|----------------|
|                             | £                         | £                        | £                | £              |
| Staff costs                 | 3,500                     | 185,529                  | -                | 189,029        |
| Direct project costs        | 3,109                     | 229,858                  | -                | 232,967        |
| Other direct costs          | -                         | -                        | -                | -              |
| Admin & office costs        | 500                       | -                        | 87,609           | 88,109         |
| Independent examination fee | -                         | -                        | 1,500            | 1,500          |
| Depreciation                | -                         | -                        | 504              | 504            |
|                             | <u>7,109</u>              | <u>415,387</u>           | <u>89,613</u>    | <u>512,109</u> |
| Support costs               | -                         | 89,613                   | (89,613)         | -              |
|                             | <u>7,109</u>              | <u>505,000</u>           | <u>-</u>         | <u>512,109</u> |

Of the total expenditure, £161,149 was unrestricted (2019: £512,109) and £127,358 (2019: £Nil) was restricted.

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|  | 2020       | 2019         |
|--|------------|--------------|
|  | £          | £            |
| Depreciation - owned assets  | 216        | 504          |
| Independent examination fee (excl VAT)                               | 1,150      | 1,250        |
| Other financial services provided by Independent Examiner (excl VAT) | <u>170</u> | <u>8,112</u> |

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.



**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**7. STAFF COSTS**

|                       | 2020<br>£      | 2019<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 142,152        | 164,940        |
| Social security costs | 11,792         | 15,130         |
| Other pension costs   | <u>7,210</u>   | <u>8,959</u>   |
|                       | <u>161,154</u> | <u>189,029</u> |

The average monthly number of employees during the year was as follows:

|                            | 2020     | 2019     |
|----------------------------|----------|----------|
| Management and Admin staff | <u>3</u> | <u>4</u> |

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

|                   | 2020     | 2019     |
|-------------------|----------|----------|
| £60,000 - £69,999 | <u>1</u> | <u>1</u> |

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and Development Manager. The total employee benefits of the key management personnel of the charity, including employers national insurance and pension contribution was £121,142 (2019: £118,211).

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |                          |                     |
| Donations and legacies             | 479,285                   | -                        | 479,285             |
| Other trading activities           | <u>20,393</u>             | <u>-</u>                 | <u>20,393</u>       |
| <b>Total</b>                       | 499,678                   | -                        | 499,678             |
| <b>EXPENDITURE ON</b>              |                           |                          |                     |
| Raising funds                      | 7,109                     | -                        | 7,109               |
| <b>Charitable activities</b>       |                           |                          |                     |
| Charitable Activities              | 505,000                   | -                        | 505,000             |
|                                    | <u>512,109</u>            | <u>-</u>                 | <u>512,109</u>      |
| <b>Total</b>                       | 512,109                   | -                        | 512,109             |
| <b>NET INCOME/(EXPENDITURE)</b>    | (12,431)                  | -                        | (12,431)            |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                          |                     |
| Total funds brought forward        | 11,207                    | -                        | 11,207              |
|                                    | <u>(1,224)</u>            | <u>-</u>                 | <u>(1,224)</u>      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |                           |                          |                     |

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

9. TANGIBLE FIXED ASSETS

Computer  
equipment  
£

**COST**

At 1 January 2020 and 31 December 2020

2,710

**DEPRECIATION**

At 1 January 2020

2,494

Charge for year

216

At 31 December 2020

2,710

**NET BOOK VALUE**

At 31 December 2020

-

At 31 December 2019

216

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2020

2019

£

£

Prepayments and accrued income

-

32,758

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2020

2019

£

£

Trade creditors

1,762

10,855

Social security and other taxes

4,714

3,582

Other creditors

509

18,211

Accrued expenses

3,084

2,400

10,069

35,048

12. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

2020

2019

£

£

Within one year

3,910

3,910

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

## 13. MOVEMENT IN FUNDS

|                                   | At 1.1.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.20<br>£ |
|-----------------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>         |                |                                  |                     |
| General fund                      | (1,224)        | 131,969                          | 130,745             |
| <b>Restricted funds</b>           |                |                                  |                     |
| European Championships            | -              | 49,639                           | 49,639              |
| International Schools Partnership | -              | 6,634                            | 6,634               |
| SCWC Doha 2022                    | -              | (35,677)                         | (35,677)            |
| SCCWC India 2023                  | -              | (17,359)                         | (17,359)            |
|                                   | -              | 3,237                            | 3,237               |
| <b>TOTAL FUNDS</b>                | <u>(1,224)</u> | <u>135,206</u>                   | <u>133,982</u>      |

Net movement in funds, included in the above are as follows:

|                                   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>         |                            |                            |                           |
| General fund                      | 293,118                    | (161,149)                  | 131,969                   |
| <b>Restricted funds</b>           |                            |                            |                           |
| European Championships            | 62,701                     | (13,062)                   | 49,639                    |
| International Schools Partnership | 6,634                      | -                          | 6,634                     |
| SCWC Doha 2022                    | 233                        | (35,910)                   | (35,677)                  |
| Change 10                         | 61,027                     | (61,027)                   | -                         |
| SCCWC India 2023                  | -                          | (17,359)                   | (17,359)                  |
|                                   | 130,595                    | (127,358)                  | 3,237                     |
| <b>TOTAL FUNDS</b>                | <u>423,713</u>             | <u>(288,507)</u>           | <u>135,206</u>            |

## Comparatives for movement in funds

|                           | At 1.1.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.19<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 11,207         | (12,431)                         | (1,224)             |
| <b>TOTAL FUNDS</b>        | <u>11,207</u>  | <u>(12,431)</u>                  | <u>(1,224)</u>      |

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 499,678                    | (512,109)                  | (12,431)                  |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>499,678</u>             | <u>(512,109)</u>           | <u>(12,431)</u>           |

**Purpose of Restricted Funds**

European Championships

The UEFA grant is to fund a football for unity festival event during Euro 2020 which was originally planned for July 2020 and now scheduled for July 2021. Full reporting on this grant is required and any money not spent has to be returned. We are on schedule to spend the full amount in the delivery of the event.

International Schools Partnership

The money raised from the fundraising will be split in to four areas:

25% Hosting Street Child World Cups which give street-connected young people a platform to discuss their issues.

25% Supporting street connected young people to take part in a Street Child World Cup by securing them a birth certificate, passport, flights, meals, accommodation, and transport for the young people participating.

25% Towards Legacy programmes in country, supporting Street Child United project partners to create long term change.

25% For Street Child United staff and communications to give street connected young people a voice and raise awareness and understanding of their situation so they are protected, respected and supported.

Street Child World Cup Doha 2022 and Street Child Cricket World Cup India 2023

In both 2022 and 2023 we will host Street Child World Cups in Qatar and India respectfully. Both events come with substantial budgets and we are fortunate to have local partners/sponsors already committed to paying for the majority of local costs which include accommodation, catering, internal transport etc. Naturally, event years also come with increased fundraising from our donors and corporate sponsors as we seek to raise sufficient funds to make the events economically viable.

**14. RELATED PARTY DISCLOSURES**

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties. There are no payments to and from members and trustees which are part of the normal course of business. There are no related party transactions to disclose for 2020 (2019: none).

**15. POST BALANCE SHEET EVENTS**

The World Health Organization declared the outbreak of the coronavirus a pandemic in early 2020. The pandemic might have a significant financial effect on the charity and its operations and lead to reductions in future donations. However we are supported by excellent partners and we are confident that our income will not be severely impacted. We have risk management structures in place to manage any significant reduction in income or curtailment of operations and activities.

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**16. ROLE OF VOLUNTEERS**

Street Child United relies heavily on volunteers at our major events where 50-100 mainly UK based volunteers give up their time to help us run our World Cups. We have a volunteer manager who works on a voluntary basis for the charity one day a week.

**Street Child United**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2020**

|                                       | 2020<br>£      | 2019<br>£       |
|---------------------------------------|----------------|-----------------|
| <b>INCOME AND ENDOWMENTS</b>          |                |                 |
| <b>Donations and legacies</b>         |                |                 |
| Donations                             | 423,214        | 479,285         |
| <b>Other trading activities</b>       |                |                 |
| Vitol Challenges                      | 499            | 33              |
| Special Events - Auctions             | -              | 8,266           |
| Volunteer - Major Events              | -              | 12,094          |
|                                       | <u>499</u>     | <u>20,393</u>   |
| <b>Total incoming resources</b>       | 423,713        | 499,678         |
| <b>EXPENDITURE</b>                    |                |                 |
| <b>Raising donations and legacies</b> |                |                 |
| Wages                                 | 6,529          | 3,500           |
| Direct project costs                  | 1,200          | 3,109           |
| Admin & office costs                  | -              | 500             |
|                                       | <u>7,729</u>   | <u>7,109</u>    |
| <b>Charitable activities</b>          |                |                 |
| Wages                                 | 135,623        | 161,440         |
| Social security                       | 11,792         | 15,130          |
| Pensions                              | 7,210          | 8,959           |
| Insurance                             | 2,253          | 4,522           |
| Telephone                             | 355            | 511             |
| Postage and stationery                | 1              | 938             |
| Direct project costs                  | 24,086         | 229,858         |
| IT                                    | 5,930          | 7,719           |
| Consultant fees                       | 71,048         | 46,187          |
| Accountancy                           | 8,547          | 8,112           |
| Bank and other charges                | 1,442          | 1,730           |
| Rent                                  | 9,271          | 15,040          |
| Travel                                | 1,624          | 2,850           |
| Independent examination fee           | 1,380          | 1,500           |
| Computer equipment                    | 216            | 504             |
|                                       | <u>280,778</u> | <u>505,000</u>  |
| <b>Total resources expended</b>       | <u>288,507</u> | <u>512,109</u>  |
| <b>Net income/(expenditure)</b>       | <u>135,206</u> | <u>(12,431)</u> |