

REGISTERED COMPANY NUMBER: 07804893 (England and Wales)
REGISTERED CHARITY NUMBER: 1144951

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Street Child United



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

Street Child United
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for the Year Ended 31 December 2021

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Street Child United
Report of the Trustees
for the Year Ended 31 December 2021

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 2021. 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 2021

ACHIEVEMENT AND PERFORMANCE

Highlights of our activities from Jan - Dec 2021

January

- Sam Richard's book 'We are Somebody' is published by Fly on the Wall
- Mystery Kit elect SCU as chosen charity
- Volunteer applications open for SCWC

February

- Min Patel announced as SCU ambassador
- Winners from SCCWC 2019 - Monisha and Paulraj join Joe Root and Sam Curran for a Zoom call
- FFU Virtual sessions start – Feb/March/April

March

- SCWC Virtual Summit
- Young Leader Bursaries scheme launched
- Gender Equality Course – Sheroes and Heroes

April

May

- Change10 completed in May

June

- FFU in-person training

July

- FFU Football Festival
- Anya started/Pat and Luke left - July

August

- Elton Chigumbra announced as SCU Ambassador
- Football Content Awards

September

- Ben Cajee announced as ambassador
- UNESCO/AlJazeera Sports Journalism Course

October

- First 'Post-COVID' visit to Doha - October

November

- SCWC Advocacy Working Groups – October/November
- Loughborough Partnership announced

December

- The BIG Give
- The premiere of Street Kids United 3
- SCWC Summit
- SCWC Volunteer Recruitment completed

Street Child United
Report of the Trustees
for the Year Ended 31 December 2021

SCWC 2022

The challenges that we faced in 2020 continued into 2021 but despite the ongoing restrictions with regard to COVID 19 developments for the SCWC 2022 progressed considerably; notably the relationship with Qatar Foundation whose support and investment has greatly shaped the advancement of the event.

In September, SCU partnered with UNESCO and Al Jazeera to deliver a Sports Journalism online workshop to Team Leaders and Young Leaders going to Doha in 2022, focusing on how they could best use the media coverage they will get from the event.

It was not until October 2021 that the team were able to visit Qatar – the first trip since February 2020! John Wroe, Lucas Mee and Hannah Fowles went for four days to meet a number of partners including Qatar Foundation, British Council, ISP, WISH, the Fire Station, UNHCR, BLJWorldwide and Aljazeera. Whilst on the trip the team also visited one of the refugee compounds established after coalition troops withdrew from Afghanistan and the Taliban established control. It was a hugely successful visit creating a strong foundation for the Summit due to take place at the start of December.

However, as December arrived so did OMICRON, a new COVID variant, threatening the go-ahead of the Summit. The changing travel restrictions made the days leading up to the summit incredibly challenging and in order to mitigate risk, the team made the decision to reduce the SCU staff who travelled and ensure only team leaders who were comfortable with making the trip did so. In total 16 team leaders and two young leaders who wished to travel, made it to Doha by 6th December.

The Summit was brilliantly executed. We combined workshops; group sessions; lectures and SCWC planning with trips to WISE; a kayaking excursion; football at Hamilton school; a film premiere; and a reception hosted by the British Ambassador. Qatar Foundation were fantastic partners, taking care of many of the local logistics for us. The delivery was relatively smooth and the feedback we received from team leaders was excellent.

The Summit also resulted in further connections, meetings and partnerships notably with WISE and WISH; connections made at the Film Premiere which FIFA attended and the Ambassador's reception where eight team leaders met their ambassadors/embassy.

Another key topic that has increasingly developed through 2021 is the issue of sustainability. It has become a priority and something we want to ensure is part of the SCWC legacy.

We want SCWC 2026 to be the first carbon neutral SCWC and Qatar 2022 is a crucial learning stone on this commitment. To this end SCU will ensure that the efforts made during the event to upskill and share knowledge on sustainable best practice are continued with each team post event. Working in collaboration with the QGBC and other green organisations such as Spirit of Football, we aim to take Street Children's demands for climate justice from the SCWC 22 and to deliver them to COP27 in Egypt in November 2022. SCU will also measure and support efforts made by participating teams in their respective homelands to address specific climate issues relevant to their communities once they return and to support international collaborations between teams so that our commitment to sustainability can be fully realised.

Street Child United
Report of the Trustees
for the Year Ended 31 December 2021

SCCWC 2023

As in 2020 SCU were unable to visit partners Save The Children India in 2021. Conscious and respectful of the fact that India was one of the hardest countries hit by the Pandemic, we put a halt on the SCCWC agenda in April and agreed to continue once the team at Save the Children felt comfortable and capable of resuming.

Despite the difficulties in India, regular conversations continued throughout the first and second quarter where possible. The topic of advocacy was high on the agenda and it became clear from early on that 'identity' and 'access' to services that come with a formal ID is a key issue for street children in India; therefore 'ID' became the agreed central theme for the SCCWC 2023. It's worth noting that whilst 'Identity' may be the headline, it will not stop the campaign for other rights and protections that SCU advocates for: the right to protection from violence, access to education and gender equality.

An advocacy committee which includes SCU, Save India and Toybox was established to drive conversations and strategy for 2023 advocacy and campaigns, namely Legal ID - primary and secondary impact.

The second Local Advisory Group meeting was held on 22nd March, chaired by Oliver Ballhatchet. Attendees included: ICC, Rajasthan Royals, Commonwealth Secretariat, PWC India, British Council.

Team applications officially closed in June although Julia continued to accommodate applications until the end of the year in order to secure a more global representation and accommodate any drop-outs. We received multiple applications from Indian organisations and it was agreed by SCU and STCI that the SCCWC would welcome up to eight teams from India in 2023, taking our total teams to 20. By the end of 2021 there were 20 different teams representing 13 different countries.

Proposals for stadium use, train journey and kit have been shared with Oliver Ballhatchet, for his circulation amongst appropriate contacts. In September, Oliver Ballhatchet (Deputy Commissioner in Chennai) spoke to the Barmy Army on SCU's behalf. They are keen to support and will connect with John after England's winter tour to Australia.

In October, the third SCCWC Local Advisory Group was held with strong representation from SCU invitees. The advocacy topics were shared and discussed with members to positive support.

Unfortunately, in November, the SCCWC Project Manager at Save the Children India left for a new opportunity which resulted in slow progress at the end of the year. That said, in December, SCU and STC reconnected with the World Bank, after the successful partnership for SCCWC 2019. It is hoped that WB will increase their support for SCCWC, by helping to drive the Legal Identity Advocacy Strategy.

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Report of the Trustees
for the Year Ended 31 December 2021

Football for Unity (FFU)

Due to lockdown restrictions we were unable to launch any in person sessions originally planned for the FFU programme therefore, in February we began a ten-part virtual legacy programme. A group of participants made up of young people from Arsenal in the Community, Chelsea Foundation and Everton in the Community joined weekly sessions led by SCU staff. The programme tackled a number of key themes central to the Football for Unity mandate including diversity, discrimination and inclusion. An array of SCU ambassadors, guest speakers and corporate partners joined various sessions to give their insights including Ben Cajee, Ella Masar, Babett Peter, Tim Vyner, Mary Earps, and sports photography experts Wembley to Soweto,

In May we were finally able to transition from the virtual programme to some in-person delivery. This began with a two-day trip up to visit Everton in the Community, where SCU delivered two sessions on consecutive evenings, using football and workshopping to help educate their young people of how football can create a more inclusive society. SCU young leader Jasmin joined for the second session to share her story on how sport has helped her integrate into UK society. Similar sessions were also delivered with Street Soccer and a group of refugee children from Croydon College.

On July 10th SCU were joined by over 100 young people for the Football for Unity Festival. Hosted by TV personality Ben Cajee, at the Black Prince Trust Community Hub in Vauxhall, the Football for Unity Festival was delivered by Street Child United in partnership with UEFA Foundation, the European Football for Development Network and Street Football World. The event was a culmination of the 18 month initiative designed to create a lasting legacy for the European Championships 2020, showcasing how football can support social inclusion - specifically for third country nationals and refugees.

The day centered around a five-a-side football tournament in which 15 teams competed, representing football foundations and programmes from across London and beyond. The line-up included teams from: Charlton Athletic Community Trust, Crystal Palace Foundation, Everton in the Community, Fulham Foundation, Girls United, Harris Academy South Norwood, Pro Touch SA, QPR in the Community, Street Soccer, Tottenham Foundation and Watford FC Community Trust. In a closely fought tournament Charlton prevailed as winners of the boy's tournament whilst Girls United took the title in the girl's competition.

Away from the pitch, participants attended two dedicated workshops. The first workshop, 'Make a Society', explored how diversity manifests in society, and its benefits. Participants considered the difficulties and opportunities of living in multicultural societies, and what values drive this. The second workshop, 'Advocacy in Football', looked at how sport can help champion different social causes. The young people discussed the definition of discrimination, identified famous refugee footballers, discussed campaigns like 'taking the knee' and created their own protest placards about key social issues important to them.

The day also welcomed a number of guest speakers including an official welcome from Alex White, Deputy General Manager and Head of Quality Assurance and Governance at the Premier League Charitable Fund and UNHRC representative Alan Deve, who spoke about the importance of sport's role in helping create inclusion.

All in all the event was a huge success and a stand out highlight on the year!

**Street Child United
Report of the Trustees
for the Year Ended 31 December 2021**

International Schools Partnership (ISP)

Despite the ongoing challenges with COVID, the partnership with ISP schools continued to go from strength to strength in 2021.

The first half of the year was dedicated to delivering virtual assemblies in Malaysia and the Middle East with Young Leaders Deyna, Jhoselyn (Bolivia), Sam, Jasmin (UK), Sadock (Tanzania), Drika (Brazil) and Abdullah (Egypt) joining Gianni to educate about the work of Street Child United and the issues faced globally by street-connected children. By June Gianni and co had visited 44 of the 45 ISP schools reaching close to 20,000 ISP students.

Due to the current climate, it was felt a 'fundraising month' was inappropriate so instead ISP launched an 'awareness raising month' to run throughout May. The 'awareness raising month' was designed to build on from the efforts of Gianni and the young leaders via the assemblies and further educate staff, pupils and parents about the issues faced by street connected children globally.

A key part of the month was the 'design a flag' competition where each school was paired with an SCU team taking part in Doha 2022. The schools received a fact file on their team and were tasked with making a flag for their team to be used at the opening ceremony.

There were hundreds of entries and members from ISP and SCU worked with Young Leaders to select the winners.

As part of the awareness raising month SCU also encouraged schools to watch Street Kids 2, take part in fundraisers and attend an SCU virtual panel of which hosted two; both interactive one-hour sessions on Zoom with young leaders. The awareness raising month was a huge success with close to £5,000 being raised from the Spanish and two of the Malaysian schools just before the summer break.

ISP now have a new structure in place and as part of that, they are limited as to the amount of charitable donations they can make without requiring investor consent. They have however protected an amount of €200,000 to SCU that the CEO can approve. They also confirmed a €100,000 donation in September and February for the next academic year and said all school fundraising will be on top of this.

Young Leaders Programme/ Change 10

Change 10 was launched in 2020 and continued into 2021 with phase two and three.

Phase 2 "Skill Building" commenced in November 2020 and was formally concluded with a presentation session with wider SCU staff in January 2021. This stage was shaped around skill-building through mentoring sessions with friends and supporters of Street Child United, who have skills that align with the desired project the young people wished to pursue. Our Young Leaders (YL) were split into two groups based on the aims and future aspirations, either advocacy themed projects or a specific business plan they wished to begin formulating and implementing. SCU staff delivered 10 workshops for each group covering Advocacy, Child Rights, Project Planning and support for each individual project.

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Report of the Trustees
for the Year Ended 31 December 2021

Young Leaders Programme/ Change 10 (continued)

Phase 3 “English Language” of the Change 10 programme was focused on enhancing the Young Leaders’ knowledge of the English Language, as well as getting deeper into the topics covered in the Phase 1 “Developing Soft Skills”. The phase started in January 2021 and finished in March 2021.

For this phase, we partnered with the English Language School: Studio Cambridge for the delivery of 10 lessons for beginners’ level and 10 lessons for advanced level. They carried one session each week, 1.5 hours in length.

SCU also created a bursary for the young people involved on the programme. This money went towards the personal, professional and educational development of each Young Leader.

“I am more confident, I can speak what is in my mind, I am able to express myself better and I feel that the phrase “I am Somebody”, were only words until the program, now they actually mean something.” - Change 10 participant.

Fundraising

The Big Midha Challenge

Board member Arun and volunteer Rav raised over £5200 (plus another £1100 of gift aid!) by virtually walking, running and cycling from Mumbai to Doha as a family. Arun’s daughter Sara was very proactive, updating their JustGiving page along the way showing their progress as they completed their challenge of collectively travelling 2299km. <https://www.justgiving.com/campaign/TheBigMidhaChallenge> They also earned press coverage with BBC Wales <https://www.bbc.co.uk/cymrufyw/56944490>

Eton Bridge

We have been working with Eton Bridge for 18 months and they are now keen to do more with us around our major events so have decided to sponsor our Qatar World Cup. They’re also looking to bring two members of their Marketing team to Doha. So far they have raised a significant amount in sponsorship of SCWC 2022.

Big Give

Total amount raised – £17,998 (including gift aid) of our £15,000 target.

The campaign was an opportunity to connect with new and existing supporters. Thank you to all trustees that donated. As part of the match funding we were given a grant of £2500 by the Reed Foundation as our Big Give Champion, giving us an overall match funding pot of £7490. We have several learnings from the week-long campaign:

The Big Give Christmas challenge is a brilliant way of incentivising supporters to donate to the campaign when they know their contribution is being doubled. Since the challenge, new successful methods of fundraising have become apparent. A social media auction mustered up some significant support and raised more money than if we were to put the prizes in a raffle. We should set aside more time for our next challenge to think of more creative and unique ways to fundraise, like this.

Street Child United
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Big Give (continued)

While we communicated to our pledgers the rules of the Christmas Challenge, next time we will be clearer in our messaging as some pledgers tried to donate to our campaign once it was live.

We were also presented with an additional £1,000 as we won the Big Give small charity, big impact award for our campaign.

Snack Media invited Street Child United to be the charity partner at the Football Content Awards. Following the success of the evening they have suggested several more creative ideas (other than a cheque) to support us including the chance to add a content stream to their flagship website – GiveMeSport.

Film Screening

We kicked off our Christmas Challenge with our long-awaited film screening of Streetkids United 3. We were joined in London by 100 guests who were inspired and encouraged to donate after watching the film and listening to our Young Leader, Sam, speak about her experiences of being involved in the Street Child World Cup 2018. We produced film flyers with QR codes so people could easily donate via their phones, and everyone that donated that night was entered into a prize draw, with vouchers, artwork, football shirts, and cinema tickets up for grabs. The night was a huge success – we raised almost £5,000, with three individuals donating £500+ to the Big Give.

GRV Media have donated £10,000 and we hope that they will continue to support us next year. After meeting them at the Football Content Awards we have become friends with their CEO who really likes the work we do.

Engage

After a Young Leader presentation to the Engage team we launched a virtual challenge to raise core funds for SCU. In total 19 teams and 34 people participated in the #DohaAndBack Challenge. A virtual run, walk, cycle challenge from their Yeovil office which raised £3,788 plus over £560 of Gift Aid.

<https://engagesmis.com/doha-and-back-challengers-complete-the-course/> The challenge has also encouraged staff members to sign up as volunteers to SCWC 2022.

Muslim Hands

John and Gianni had a successful trip to visit the MH team in Nottingham in August. This prompted the release of the first 20k payment of our annual 40k commitment.

Golf Day

Volunteer Coordinator Brian organised a successful event at Cirencester golf club. £3,000 raised in total including a raffle that made £500.

Street Child United
Report of the Trustees
for the Year Ended 31 December 2021

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 2021 which impacted upon total income.
Charitable activity costs increased in 2021.

Total income reduced by £84,224 to £339,489 (2020: £423,713)
Total costs increased by £96,464 to £384,971 (2020: £288,507)

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 six months trading or £85,000 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 £125,924 (2020 £130,745).

Restricted Reserves: The composition and movement in restricted reserves is shown in the financial statements. The restricted funds 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 deficit balance of restricted funds totalled (£37,424) (2020 £3,237).

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.

Street Child United
Report of the Trustees
for the Year Ended 31 December 2021

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 three 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 2021

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

Street Child United
Report of the Trustees
for the Year Ended 31 December 2021

Trustees

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

CEO

John Wroe

Company Secretary

Tom 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.

Street Child United
Report of the Trustees
for the Year Ended 31 December 2021

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 21 September 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Alexander White', followed by a long horizontal line extending to the right.

Alexander 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 2021.

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

21 September 2022

Street Child United
Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	262,541	76,948	339,489	423,214
Other trading activities	3	-	-	-	499
Total		262,541	76,948	339,489	423,713
EXPENDITURE ON					
Raising funds		8,100	-	8,100	7,729
Charitable activities					
Charitable Activities		153,583	-	153,583	153,420
SCWC Doha 2022		-	84,432	84,432	35,910
SCCWC India 2023		-	38,629	38,629	17,359
European Championships		-	49,639	49,639	13,062
Change 10		-	50,588	50,588	61,027
Total	4	161,683	223,288	384,971	288,507
NET INCOME/(EXPENDITURE)		100,858	(146,340)	(45,482)	135,206
RECONCILIATION OF FUNDS					
Total funds brought forward		130,745	3,237	133,982	(1,224)
Transfers		(105,679)	105,679	-	-
TOTAL FUNDS CARRIED FORWARD		<u>125,924</u>	<u>(37,424)</u>	<u>88,500</u>	<u>133,982</u>

Street Child United
Balance Sheet
31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	-	-	-	-
CURRENT ASSETS					
Debtors	10	21,816	-	21,816	-
Cash at bank and in hand		<u>110,838</u>	<u>(37,424)</u>	<u>73,414</u>	<u>144,051</u>
		132,654	(37,424)	95,230	144,051
CREDITORS					
Amounts falling due within one year	11	(6,730)	-	(6,730)	(10,069)
NET CURRENT ASSETS/(LIABILITIES)		<u>125,924</u>	<u>(37,424)</u>	<u>88,500</u>	<u>133,982</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>125,924</u>	<u>(37,424)</u>	<u>88,500</u>	<u>133,982</u>
NET ASSETS/(LIABILITIES)		<u>125,924</u>	<u>(37,424)</u>	<u>88,500</u>	<u>133,982</u>
FUNDS	13				
Unrestricted funds				125,924	130,745
Restricted funds				<u>(37,424)</u>	<u>3,237</u>
TOTAL FUNDS				<u>88,500</u>	<u>133,982</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

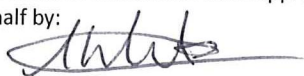
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

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 21 September 2022 and were signed on its behalf by:



Alexander White, Chair of Trustees

Street Child United
Notes to the Financial Statements
for the Year Ended 31 December 2021

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.

Street Child United
Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

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

	2021	2020
	£	£
Donations	339,489	360,513
Grants	-	62,701
	<u>339,489</u>	<u>423,214</u>

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

	2021	2020
	£	£
UEFA	-	62,701

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Vitol Challenges	-	499
	<u>-</u>	<u>499</u>

Street Child United
Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Costs of raising funds	Charitable activities	Support costs	2021
	£	£	£	£
Staff costs	7,041	236,661	-	243,702
Direct project costs	1,059	118,935	4,940	124,934
Other direct costs	-	-	-	-
Admin & office costs	-	-	14,715	14,715
Independent examination fee	-	-	1,620	1,620
Depreciation	-	-	-	-
	<u>8,100</u>	<u>355,596</u>	<u>21,275</u>	<u>384,971</u>
Support costs	-	21,275	(21,275)	-
	<u>8,100</u>	<u>376,871</u>	<u>-</u>	<u>384,971</u>

Comparatives for analysis of expenditure on Charitable Activities

	Costs of raising funds	Charitable activities	Support 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>

Of the total expenditure, £169,353 was unrestricted (2020: £161,149) and £215,618 (2020: £127,358) was restricted.

5. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	-	216
Independent examination fee (excl VAT)	1,350	1,150
Other financial services provided by Independent Examiner (excl VAT)	<u>1,600</u>	<u>170</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Street Child United
Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

7. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	212,408	142,152
Social security costs	19,221	11,792
Other pension costs	12,073	7,210
	<u>243,702</u>	<u>161,154</u>

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

	2021	2020
Management and Admin staff	<u>5</u>	<u>3</u>

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

	2021	2020
£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 £125,519 (2020: £121,142).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	292,619	130,595	423,214
Other trading activities	<u>499</u>	<u>-</u>	<u>499</u>
Total	293,118	130,595	423,713
EXPENDITURE ON			
Raising funds	7,729	-	7,729
Charitable activities			
Charitable Activities	153,420	127,358	153,420
Total	<u>161,149</u>	<u>127,358</u>	<u>288,507</u>
NET INCOME/(EXPENDITURE)	131,969	3,237	135,206
RECONCILIATION OF FUNDS			
Total funds brought forward	(1,224)	-	(1,224)
TOTAL FUNDS CARRIED FORWARD	<u>130,745</u>	<u>3,237</u>	<u>133,982</u>

Street Child United
Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

9. TANGIBLE FIXED ASSETS

Computer
equipment
£

COST

At 1 January 2021 and 31 December 2021

2,710

DEPRECIATION

At 1 January 2021

2,710

Charge for year

-

At 31 December 2021

2,710

NET BOOK VALUE

At 31 December 2021

-

At 31 December 2020

-

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2021

2020

£

£

Prepayments and accrued income

21,816

-

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2021

2020

£

£

Trade creditors

2,812

1,762

Social security and other taxes

-

4,714

Other creditors

378

509

Accrued expenses

3,540

3,084

6,730

10,069

12. LEASING AGREEMENTS

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

2021

2020

£

£

Within one year

-

3,910

Street Child United
Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

13. MOVEMENT IN FUNDS

	Funds B/F 1.1.21 £	Net movement in funds £	Funds C/F 31.12.21 £
Unrestricted funds			
General fund	130,745	(4,821)	125,924
Restricted funds			
European Championships	49,639	(49,639)	-
International Schools Partnership	6,634	11,930	18,564
SCWC Doha 2022	(35,677)	35,677	-
SCCWC India 2023	(17,359)	(38,629)	(55,988)
	<u>3,237</u>	<u>(40,661)</u>	<u>(37,424)</u>
TOTAL FUNDS	<u>133,982</u>	<u>(45,482)</u>	<u>88,500</u>

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

	Incoming resources £	Resources expended £	Transfers General £	Movement in funds £
Unrestricted funds				
General fund	262,541	(161,683)	(105,679)	(4,821)
Restricted funds				
European Championships	-	(49,639)	-	(49,639)
International Schools Partnership	11,930	-	-	11,930
SCWC Doha 2022	65,018	(84,432)	55,091	35,677
Change 10	-	(50,588)	50,588	-
SCCWC India 2023	-	(38,629)	-	(38,629)
	<u>76,948</u>	<u>(223,288)</u>	<u>105,679</u>	<u>(40,661)</u>
TOTAL FUNDS	<u>339,489</u>	<u>(384,971)</u>	<u>-</u>	<u>(45,482)</u>

Comparatives for movement in funds

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

Street Child United
Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	293,118	(161,149)	131,969
Restricted funds			
European Championship	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)
	<u>130,595</u>	<u>(127,358)</u>	<u>3,237</u>
TOTAL FUNDS	<u>423,713</u>	<u>(288,507)</u>	<u>135,206</u>

Purpose of Restricted Funds

European Championships

The UEFA grant was to fund a football for unity festival event during Euro 2020 which was originally planned for 2020 and finally held in 2021. The project is now completed.

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. £55,091 was transferred from Unrestricted Funds in the year to further fund the SCWC Doha project.

Change 10

The Change 10 project is part of the Young Leaders Programme with a specific focus on investing in the personal and professional development of 12 young people who had previously taken part in SCU events. The programme, partially sponsored by the International School Partnership, focused on leadership and other soft skills including English language, communication skills, advocacy learning and personal growth. £50,588 was transferred from Unrestricted Funds in the year to further fund the project. The project is now completed.

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 2021 (2020: none).

Street Child United
Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

15. POST BALANCE SHEET EVENTS

The World Health Organization declared the outbreak of the coronavirus a pandemic in early 2020. The ongoing 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.

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 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	339,489	423,214
Other trading activities		
Vitol Challenges	-	499
	<u>-</u>	<u>499</u>
Total incoming resources	339,489	423,713
EXPENDITURE		
Raising donations and legacies		
Wages	7,041	6,529
Direct project costs	1,059	1,200
Admin & office costs	-	-
	<u>8,100</u>	<u>7,729</u>
Charitable activities		
Wages	205,367	135,623
Social security	19,221	11,792
Pensions	12,073	7,210
Insurance	1,894	2,253
Telephone	299	355
Postage and stationery	778	1
Direct project costs	56,175	24,086
IT	1,713	5,930
Consultant fees	59,611	71,048
Accountancy	9,006	8,547
Bank and other charges	1,024	1,442
Rent	-	9,271
Travel	3,150	1,624
Independent examination fee	1,620	1,380
Computer equipment	4,940	216
	<u>376,871</u>	<u>280,778</u>
Total resources expended	<u>384,971</u>	<u>288,507</u>
Net income/(expenditure)	<u>(45,482)</u>	<u>135,206</u>

This page does not form part of the statutory financial statements

