

FREE TO BE KIDS

England & Wales · Charity number 1165678

Details

Status Registered

Legal form CIO

Registered 2016-02-22

Register [View on the Charity Commission register](#)

Contact

Address Free to Be Kids c/o Living Space
1 Coral Street
Lambeth
London
SE1 7BE

Phone 02037780323

Email hello@freetobekids.org.uk

Website www.freetobekids.org.uk

Activities

Objects: THE OBJECTS OF FREE TO BE KIDS AS THEY APPEAR WITHIN SECTION (3) (THE "OBJECTS" CLAUSE) OF THE GOVERNING DOCUMENT ARE AS FOLLOWS:3. OBJECT[S] (1) THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT, THE RELIEF OF CHILDREN AND YOUNG PEOPLE RESIDING IN LONDON AND THE SOUTH-EAST, OR ANY OTHER UK LOCATION WITH A SIMILAR NEED PROFILE AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE, WHO ARE IN NEED BY REASON OF THEIR YOUTH, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE VIA THE PROVISION OF SERVICES THAT:(A) SUPPORT THEM TO DEVELOP BETTER EMOTIONAL HEALTH, BUILD INNER STRENGTHS TO OVERCOME CHALLENGES WITHIN THEIR LIVES AND CONSEQUENTLY TO MANAGE BETTER WITHIN SOCIAL RELATIONSHIPS AT HOME, SCHOOL OR WITHIN THEIR COMMUNITIES.(B) PROVIDE PRACTICAL SUPPORT, ADVICE OR GUIDANCE.(C) INCREASE ACCESS TO NEW OR ENRICHING EXPERIENCES THAT WILL FACILITATE SOCIAL LEARNING AND THE DEVELOPMENT OF NEW SKILLS.(2) IN PARTICULAR, BUT NOT EXCLUSIVELY, WE WILL PROVIDE:(A) A RANGE OF THERAPEUTIC ADVENTURES AND RESIDENTIAL PROJECTS.(B) INDIVIDUAL MENTORING SUPPORT.(C) GROUP BASED ACTIVITIES WITH A THERAPEUTIC COMPONENT.(D) GROUP BASED ACTIVITIES THAT SUPPORT THE DEVELOPMENT OF NEW LIFE SKILLS.(3) DEFINITIONS:FOR THE PURPOSES OF THESE CLAUSES:(A) 'CHILDREN AND YOUNG PEOPLE' MEANS INDIVIDUALS AGED 0-18. (SUPPORT MAY BE EXTENDED TO THE FAMILIES OF CHILDREN AND YOUNG PEOPLE SHOULD THE PRINCIPLE AIM OF THIS SUPPORT BE TO BENEFIT A PARTICULAR CHILD OR YOUNG PERSON WITHIN THE FAMILY.)(B) 'LONDON AND THE SOUTH EAST' MEANS ANY OF THE LONDON BOROUGHS AND ANY COUNTY SHARING A BOUNDARY WITH A LONDON BOROUGH, NAMELY ESSEX, HERTFORDSHIRE, BUCKINGHAMSHIRE, BERKSHIRE, SURREY AND KENT. ADDITIONALLY THE COUNTIES OF OXFORDSHIRE, CAMBRIDGESHIRE AND EAST & WEST SUSSEX ARE INCLUDED WITHIN THE DEFINITION.(C) 'EMOTIONAL HEALTH' MEANS THOSE ASPECTS OF AN INDIVIDUAL'S PSYCHOLOGICAL MAKE UP WHICH AFFECT CAPACITY TO APPROPRIATELY RECOGNISE AND DISPLAY EMOTION, THEIR SENSE OF WHO THEY ARE IN THE WORLD AND THEIR CAPACITY TO RESPOND TO SOCIAL OR PSYCHOLOGICAL CHALLENGES.(D) 'SOCIAL RELATIONSHIPS' MEANS INTERACTIONS WITH OTHERS IN SOCIETY E.G. SIBLINGS, PARENTS, FRIENDS, SCHOOL TEACHERS, CLASSMATES.(E) 'THERAPEUTIC' MEANS EITHER INTRINSICALLY BY ITS NATURE, OR SPECIFICALLY IN THE WAY THE ACTIVITY IS SET UP, SUPPORTIVE TO RECOVERING FROM A DIFFICULTY OR PROBLEM. SPECIFICALLY IN THIS CASE DIFFICULTIES IN TERMS OF EMOTIONAL HEALTH.(F) 'RESIDENTIAL' MEANS THE PROJECT WILL CONTAIN AT LEAST ONE OVERNIGHT STAY AWAY FROM THE CHILD OR YOUNG PERSON'S HOME.(4) NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR THE PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH UK LAW.

Activities: Free to Be Kids provides respite holidays, therapeutic adventures, after-school support and a range of year round residentials for children who are struggling with social or emotional difficulties, significant social/financial disadvantage or who are growing up in marginalised communities. Without our work, many would not have support or a break from often extremely difficult home circumstances.

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Recreation, Other Charitable Purposes
- **Who:** Children/young People

Geography

- Buckinghamshire
- Cambridgeshire
- East Sussex
- Essex
- Hertfordshire
- Kent
- Oxfordshire
- Surrey
- West Sussex
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£701,056	£649,652	£370,373	8
2023-12-31	£663,991	£600,461	£318,969	7
2022-12-31	£412,030	£428,031	-	-
2021-12-31	£456,809	£264,336	-	-
2020-12-05	£191,555	£146,630	-	-

Trustees

Name	Role	Appointed
Emma Kendall	Chair	2022-05-11
Amy-Kate Robinson		2024-05-22
Beulah Antonin		2022-05-11
Dr GEMMA CHENEY		2018-01-20
Elena Davies		2023-02-15
Joel Nathanael Campbell-Brazier		2024-05-22
Leila Shepherd-North		2022-05-11
Olusola Adebisi		2023-10-16
Richard Nicholas		2022-05-11
Rosie Macpherson		2018-01-20
Theresa Anne Dauncey		2024-05-22

FREE TO BE KIDS

England & Wales - Charity number 1165678

Accounts

**FREE
TO BE
KIDS**



Trustees' Annual Report

**and Independently
Examined Accounts**

For the year period ending 31st December 2024

www.freetobekids.org.uk



Reference and administrative details

STATUS	Charitable Incorporated Organisation
REGISTERED OFFICE	Living Space 1 Coral Street Lambeth London SE17BE
TRUSTEES	Emma Kendall (Chair) Debbie Boughtflower (Deputy Chair, resigned February 2024) Dr Leila Shepherd-North (Deputy Chair from February 2024) Rosie Macpherson (Secretary) Elena Davies (Treasurer) Dr Gemma Cheney Beulah Antonin Richard Nicholas Olusola Adebisi Theresa Dauncey (appointed May 2024) Joel Campbell-Brazier (appointed May 2024) Amy-Kate Robinson (appointed May 2024)
CHIEF EXECUTIVE OFFICERS	Mike Gee Rachel Muga (resigned March 2024)
BANKERS	HSBC plc
INDEPENDENT EXAMINER	Shruti Soni FCCA FCIE Shruti Soni Ltd Chartered Certified Accountants 117A St. John's Hill Sevenoaks TN13 3PE

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the accounts. They comply with the charity's governing document, the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice ("SORP"), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.



Overview

Free to Be Kids supports some of the most disadvantaged children in London – the majority with no other access to time away from challenging home circumstances, no access to the benefits of the outdoors or, for increasing numbers, to effective mental health support. The majority have had the building blocks of good mental health deeply eroded - reaching us with destroyed confidence and very significant challenges around anxiety, resilience, managing frustration/anger, and with most having extremely limited belief in their capacity to achieve. 2024 has seen us continue to deliver deeply impactful work transforming these children's mental health using joy, adventure and the outdoors.

In 2024, 235 individual children accessed joy and adventure on our programmes and came away reporting vastly improved confidence, increased resilience, gains in the capacity to work together, manage frustration and a reduction in anxiety. Feelings of hopelessness and risk taking behaviour reduced as our projects helped vulnerable children develop their stories about themselves, supported them to achieve beyond their own expectations, increased educational aspirations and unlocked children's belief in the power of their own potential. In total we provided 345 residential programme places constituting just under 20,000 hours of mental health focussed support to this exceptionally vulnerable group of young people.

Financial results for the year have again been strong, producing a surplus of £51,404 (2023:£63,500; 2022:£-£16,000) . – this reflects the investment in staffing and organisational infrastructures designed to help us build our fundraising, volunteer recruitment and other key capacity areas across 2023 and 2024, these being crucial foundations for planned investment in sustainable growth to meet need through 2025–2027 and onwards. The charity remains in a financially stable position, holding free unrestricted reserves of approximately 4.5 months' full expenditure, though as with most charities, reliant upon in-year fundraising to deliver its services.

Our 5 year strategy is focussed on long-term follow on support to the highest need young people of the already deeply vulnerable children we work with, including an eventual aim to significantly increase place numbers built around sustainable and gradual growth of our existing long-term support pathways: our Mentoring, Young Leaders' and Journey Programmes. 2024 again saw significant financial and time investment towards the foundations which will underpin this focus on long-term support.

Throughout the year, Trustees had regard for the guidance issued by the Charity Commission on public benefit when overseeing the activities of the charity.



Our model – about Free to Be Kids

Free to Be Kids (colloquially 'Free to Be') supports some of the most vulnerable children in London to rebuild the foundations of positive mental health using the power of nature and the outdoors.

The majority of children referred to us have deeply ingrained negative views of themselves and their potential. Often reinforced by deeply challenging home and school lives, many arrive believing they are different, failing, rejected or alone. The majority have never left their area of London before. Abuse, harm, trauma and neglect characterise the majority of their childhoods. Most families referred to us do not access other mainstream support.

Our residential and mentoring projects support these children to feel proud, brave, adventurous and special, transforming their stories about who they are, and what they can achieve. Using the power of the outdoors, our programmes are carefully designed using key concepts from attachment, narrative and systems theories to support anxiety, rebuild confidence, address challenges managing anger/frustration, develop resilience and increase aspirations.



The objects of the CIO are, for the public benefit, the relief of children and young people residing in London who are in need by reason of their youth, ill-health, disability, financial hardship or other disadvantage via the provision of services that:

- a. support them to develop better emotional health, build inner strengths to overcome challenges within their lives and consequently to manage better within social relationships at home, school or within their communities.
- b. provide practical support, advice or guidance.
- c. increase access to new or enriching experiences that will facilitate social learning and the development of new skills.



“ It gives the children an opportunity to recognise their own self worth and to begin to become more resilient, recognising that they can have control over their feelings. The opportunity inspires them to want to achieve more and be aware that there are more opportunities available to them.

Social Worker of a child on
2024's Journey Programme



Programme Structure

Children are referred by Child Protection Social Workers, schools, domestic violence refuges, Young Carers' groups, and others working with some of the most marginalised children in London. Heavily oversubscribed annually, all projects are provided free of charge to families to prioritise access for families in exceptional need. We specialise in working with families described by others as 'hard to reach'.

Children initially attend 'Thrive Outside', a range of 5 day therapeutically structured residentials designed to rebuild the foundations of positive mental health (confidence, self-esteem, resilience, positive aspirations) via a carefully scaffolded programme of outdoor activities. The projects are characterised by joy, adventure, and belonging and employ high adult:child ratios of 1:2 to ensure every child has the attention, support and care they need to rebuild often deeply damaged narratives about their worth and potential. The highest need children return year on year for as long as they need us.



“ My mentor helped me build back my confidence in school after Dad died.

A 2024 mentee



Thrive Outside intentionally functions as a gateway into our longer term support programmes:

Journey Programme: a series of 6 specialised small group, high-intervention residentials attended by the same cohort of older young people (aged 12–15) with complex needs over 18 months. Designed to deliver deep impact in supporting harder to reach young people to develop their story about themselves, improve their emotional and mental health, and to make healthier life choices.

Mentoring Programme: providing a year's worth of one-to-one support during evenings and weekends to higher need children who've attended Thrive Outside gateway projects and are in need of longer term support to build confidence and aspirations. 30 sessions over a year.

Young Leaders Programme: supports our oldest teenagers (aged 14–17) who, having graduated from our other programmes, are trained and supported to return on Thrive Outside residentials as young volunteers. Further developing responsibility, teamwork and key life and employability skills the programme empowers them to complete their journey from beneficiary to leader as they dedicate their own time to role modelling and leadership of younger peers.

We are deeply committed to evaluation and evidencing impact, publishing a detailed Impact Report annually.



Structure, Governance and Management

Free to Be Kids is a registered Charitable Incorporated Organisation (C.I.O), registered charity number 1165678, and is governed via its constitution and its 'Policy & Procedures' manual. As an organisation built around delivering direct support to vulnerable children, with an emphasis on residential work, Free to Be recognises the special responsibilities it holds in respect of safeguarding and child protection. Robust safer recruitment procedures are in place governing the recruitment of volunteers. All components of all projects are subject to thorough risk assessment. Where external instructors are required, they are selected in line with the relevant standards for accreditation. Policies in these areas are carefully developed in accordance with current legislation and sector best practice and are reviewed every two years.

The Trustees confirm appropriate insurance is in place covering all activities.

The charity is led by a small leadership team with governance provided by the separate Trustee Board. Between them the leadership team have in excess of 30 years' experience leading interventions and residential work with extremely vulnerable young people. The charity's safeguarding provision is led by Mike Gee who is a consultant social worker with 20 year's post-qualifying practice and particular experience working with vulnerable children in non-mainstream settings.

Through the financial year the Board undertook an in-depth skills audit and subsequent recruitment process, culminating in the appointment of three new trustees to the Board. New trustees are appointed by due process led by the current trustees, and trustees serve for a term of three years, after which they may be reappointed. Trustee meetings took place at least termly.

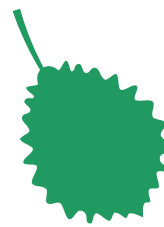
The Board includes senior professionals holding the following areas of expertise:

- Clinical psychology, Looked After Children, Social Care and CAMHS.
- Residential support and outreach therapeutic youth work.
- Finance, investments, and financial controls.
- Charity fundraising.
- Management strategy, growth planning, financial modelling
- Contract & Property law

Free to Be Kids is run by a small staff team, increasing during 2024 from 7 up to 8, keeping core costs to a minimum. All staff work directly with young people as part of their role. The Charity relies upon and benefits immensely from several thousand hours of volunteer support each year. We believe it is the special qualities uniquely brought by volunteers – their particular passion, creativity and commitment to come together to make things work and to do the small things well, which makes what we offer so special.



Achievements and Performance



The Trustee's primary goals for the 2024 financial year were:

- Successfully manage the transition from a co-Founder model to a sole CEO, following co-Founder Rachel Muga's decision to plan towards moving on from the organisation by Easter 2024.
- Develop and launch a new website and communications strategy built around a revitalised look to better represent the charity we have become, aiming to underpin increased volunteer, funder and stakeholder recruitment.
- Extend rollout of our new database to enhance impact evaluation, reporting, project quality assurance, and safeguarding oversight.
- Continue to invest in our staffing capacity to deliver project place growth that is sustainable, increasing staff numbers to 8-9 FTE in 2024 (2023: 7) with a focus on those areas which underpin sustainable growth - income generation and volunteer recruitment.
- Work towards a strategic plan of eventually doubling place numbers over the next 5 years, with the majority of new places being on our longer-term support pathways for higher need young people.
- Ensure the quality and 'magic' of our existing projects is maintained as we grow.
- Building on previous skills audits, continue to expand the diversity and skillset breadth of our Trustee Board.
- Continue to operate within our reserves policy.

2024 was another successful year and the charity has achieved each of these aims. The headline focus continues to be very much one of 'sustainability' - of staff and volunteer capacity, funding, and project logistics - whilst delivering high quality impactful work to particularly vulnerable young Londoners.

Staffing & Volunteering: Following 6 months' careful planning of the departure of one of the Charity's co-founders, we transitioned to a sole CEO model and restructured to build a management team with the skillsets and capacity needed to match our growing delivery. This saw the creation of teams holding volunteer recruitment, training & support; operations and project planning/logistics; services and youthwork; and fundraising, with most incorporating two staff members to better ensure continuity when staff inevitably move on over time for pastures new, whilst also creating better pathways for progression within the charity. Significant time was invested in increasing volunteer engagement, diversity and longevity of volunteering, leading to a significant growth in the number of hours' volunteered. We are proud that the number of former beneficiaries now returning as volunteers has again increased year on year.



As per last year, significant work has been invested in honing our main residential project delivery – both in simplifying key project related work (donation and installation of 2 shipping containers to serve as storage units, meaning we can now store most equipment at our main project base rather than transport it across London for every project). And in the year round organisation of the myriad of complex tasks needed to deliver projects on time with the beginning of work to codify this via Monday.com.

Following last year’s extension of our Journey Programme duration from 4 residential to 6, increasing by 50% the amount of support we were able to offer our most vulnerable cohort of young people, we successfully delivered this extended duration to all Journey Project cohorts. In total, 2024 saw 345 residential places delivered across all programmes (2023: 327; 2022: 319), constituting just under 10% project place growth over the past 2 years. Whilst this is modest compared to earlier years, it is set in the context of almost every project system having been reviewed and honed for efficiency and sustainability during the same period, whilst also inducting multiple new staff, leading to the charity now being much more sustainably resourced than in the rapid growth period immediately pre and post-Covid.

Finally, 2024 also saw us complete the roll-out of our enhanced new look, designed and launched at minimal cost via reduced rate and pro-bono support, to better represent the journey we’ve been on from micro charity in 2016 to impactful medium sized charity now. This included the successful launch of our new website with targeted information for referrers, families, funders and volunteers, alongside strategies around communications and reach, forming central aspects of our strategy to grow our volunteer numbers and funding base prior to delivering on our 5 year strategy to significantly increase places on our long term programmes for our most vulnerable young people.

“ I have seen happier, more enlivened children who have developed the skills to broaden their relationships and expand their friendship base. They are more confident and willing to participate more in class, share their views and experiences with others and to make suggestions/explore and expand on subjects. They come back different children.

Lambeth teacher



Programmes delivered were:

	Individual young people	Notes
Thrive Outside	188	229 Thrive Outside residential places provided to 188 children (As via our recurring respite ongoing support strand, higher need children attend multiple times to enhance impact.)
Journey Programme	38	As a rolling 18 month programme, 2 cohorts of 8 young people each started their journey in 2024, whilst a separate 3 cohorts finished, some having been extended from previous years. Total residential project places delivered = 87.
Mentoring Programme	10	Figure slightly lower than 2023 (14) due to pausing new intake due to staffing transitions. Significant mentoring growth targeted for 2025–26.
Young Leaders' Programme	11	
Saturday Club	8	

Table refers to individual children participating on each project. Some children attended more than one project/category of project. Total unique children worked with across all projects in 2024 was 235.

Referrals & Need:

As has been the case every year since Covid, all programmes were heavily over-subscribed with the cost of living crisis severely impacted family's mental health, finances, and coping strategies. There were again very many incredibly sad stories, including a 10 year old girl who'd had to change foster placements 3 times this year, leaving her with no friends and losing a year of school, and a 13 year old boy on the 3rd child protection plan of his short life, his mum having suffered with severe trauma and mental health challenges having had her first child aged just 11.

As usual, referring organisations included a wide range of primary and secondary schools operating in deprived areas of London, specialist homelessness charities, Social Services teams, Young Carers' projects, housing associations and a range of other community and charitable organisations. Families referred were often dealing with multiple, often inter-linked, issues of poverty, emotional and behavioural challenges and historical trauma.

Of those referred to us in 2024:

- **100%** were from extremely disadvantaged backgrounds including having experienced housing instability/homelessness; had a parent experiencing mental health problems or addiction issues; acting as Young Carers; recent experiences of loss/trauma; experienced food poverty.
- **66%** would have had no other break from these circumstances or no other safe access to outdoor spaces.
- **60%** had significant involvement from statutory agencies relating to risk (either being at risk of, or having experienced, school exclusion, Social Services, or CAMHS referral within the past year.).

For **99%** these difficulties were impacting mental health, leading to emotional or social difficulties assessed within either their school or home environment. In particular, the majority struggled with issues relating to low self-confidence, low self-esteem and very limited views of their own worth and potential.

Volunteers & staffing:

Volunteers are our most crucial resource and growth of our volunteer pool continued to be a key aim for 2024 as, alongside funding base growth, this is the key catalyst in unlocking future project place growth. In total 2024 saw 239 volunteers support our projects with nearly 19,000 combined volunteering hours, a volunteering hours' increase of nearly 20% from 2022 (16,000), despite only a small increase in volunteer numbers (239, up from 230 in 2023 and 161 in 2022.)

As per last year's report, a core task has been to grow our staff team to prepare for planned growth whilst ensuring sustainability of our work. Full time equivalent staffing grew from 7 FTE to 8.2 by the end of 2024. Further, limited, staffing growth will be required over the next 2 years to ensure planned delivery aims are sustainable with a forecast of circa 9–10 FTE required to deliver the organisation's core work sustainably by end 2025. Securing longer term grants and corporate support to underpin staffing growth, in turn underpinning increased project delivery, remains a key aim.

Impact:

The trustees place a high value on evidencing the value and impact of the services Free to Be provides. At the end of projects young people complete child focussed feedback forms allowing us to gather their stories, drawings and the words they use to describe the growth and change. Adult volunteers complete observation sheets and structured feedback opportunities are provided for referrers and for parents. In 2024:

- **100%** of children attending developed at least one significantly improved social skill including making/keeping friends; resolving frustrations without lashing out; relating better with adults.
- **97%** self-reported improved indicators of self-esteem and/or social confidence.
- **96%** felt brave enough to try something they had never before felt possible.

For our long term Journey Programme, 100% of young people self-assessed themselves as having increased resilience, anger management, confidence or other core social skills. 90% of parents/carers reported that their children had reduced risk in at least 2 key areas following the programme (including risk of school exclusion, becoming involved in criminality and developing mental health problems) with 93% of young people and 100% of parents/carers reporting their child showing improved aspirations and belief that they can achieve more than they had thought by the end of the programme.

Further detail regarding our impact can be found within our [2024 Impact Report](#).

Risk Review

The charity did not experience any major incidents of risk relating to its operations, reputation, finances nor the safeguarding or welfare of participants during the period.

Trustees continued to maintain, review and update a register of significant risks to the charity's operation and ongoing effectiveness. The trustees confirm that the major risks to which the charity may be exposed continue to be kept under review and that systems are in place and functioning effectively to manage any such risks.



Financial Review

2024 was again a strong fundraising year with income increasing just under 6% to £701,056 (2023:£663,991; 2022:£412,030), albeit cost increases, driven largely by increased staffing spend, rose at a slightly higher rate at just over 8% to £649,652 (2023:£600,461; 2022:£428,031). At year end this generated an in-year surplus income over costs of £51,404 although this is expected to be spent out through 2025 and 2026 on increased staffing costs to deliver both sustainability and underpin future growth.

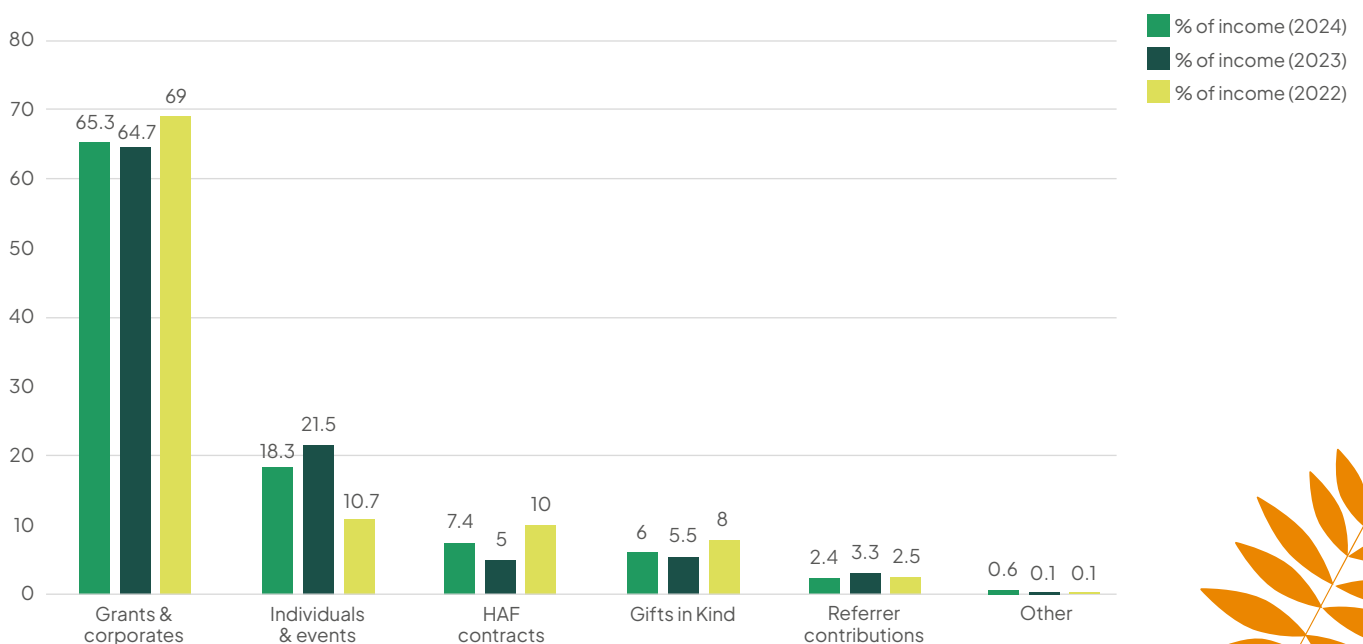
Income from Trusts, Foundations and Corporates remained the largest stream, at £457,715 accounting for approximately 65% of income (2023: £429,261, 65%; 2022: £283,832, 69%), followed by Individual Giving & Events at £128,128, constituting 18% of income (2023: £142,700, 21%. 2022: £44,000, 11%).

Raised Trust and Corporate income through the latter half of 2023 and this year was driven principally via the mid-2023 investment in our first ever fundraising officer, significantly increasing fundraising capacity to keep pace with the need to maintain higher income to match the post-Covid extensive increase in delivery.

Successful delivery of local Government contracts under the Government’s ‘Holiday activity and food programme’ (HAF) brought in £52,200 (7.4%), increased from £33,700 in 2023 (2022: £41,000) with the increase driven through strong relationship building with commissioners and consistently strong performance against past contracts. The balance of income came from Gifts/Services in Kind (£42,465, 6%) and referrer contributions (£16,620, 2.4%).

Significant successes included our annual Fundraising gala event, led by our wonderful corporate partners Higson Consulting, again raising circa £35,000. Proceeds from participation in the Childhood Trust’s summer ‘double your donation’ match funded campaign increased significantly to £106,000 from 2023’s £85,000 (2022: £23,000) Both events were again key areas of focus as we worked hard to diversify our reliance on Trusts and Foundations amidst a continuing deeply challenging national climate for Foundation led giving. The trustees remain incredibly grateful to all the individual donors who ran marathons; sky dived from planes; undertook triathlons, and donated via birthday, wedding, funeral collections and more throughout the year.

Income by percentage 2024

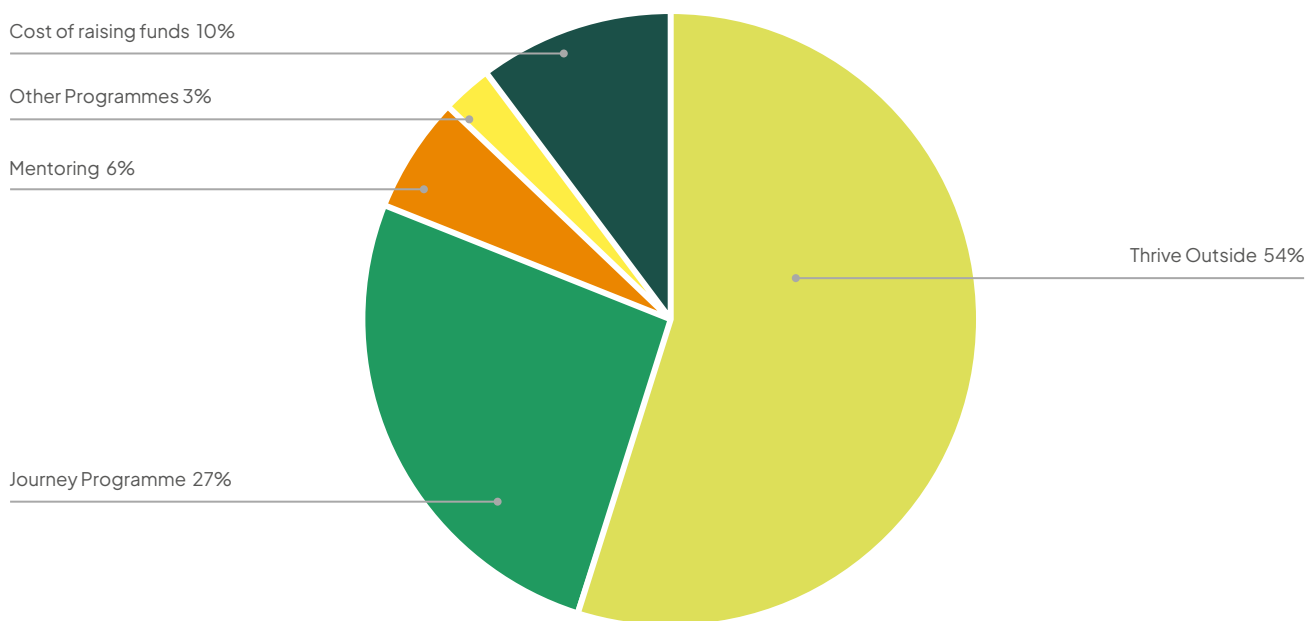


Costs: in line with our on-going strategic plan to invest in our infrastructure to both ensure sustainability following post-Covid rapid growth and prepare solid foundations for planned gradual future growth, overall costs have risen 8% to £649,652 (2023: £600,461, 2022: £428,031). Our principal cost remains staffing - the complex needs of the children Free to Be support requires projects are planned and then led on the ground by experienced and skilled staff. As participant project places grow, and as we invest to ensure workloads are sustainable, consequently so does the organisation's salary needs. Salary and employment related costs increases slowed to 13.5% following 2023's significant jump in staffing investments (2024: £341,164; 2023: £300,444; 2022: £202,457). This was slightly under budget (£350,000), due to some staff changes having vacancy gaps before new hires started. Staff costs are projected to rise to c.£425,000 in 2025 and c.£490,000 in 2026 before stabilising from 2026-27 as staff numbers grow to support significantly increased project delivery to vulnerable young people.

Just under 90% of the charity's expenditure in 2024 (2023: 90%) related to delivery and management of projects and provision of support to young people, including project support costs, with the remaining relating to the cost of raising funds, infrastructure costs, and governance. Inevitably as the organisation grows to support more young people, the associated fundraising task will require further staffing support, but the trustees remain committed that all staff regardless of role will always spend time working directly on projects with vulnerable children as this ensures the charity remains orientated entirely around the needs of the children we support.

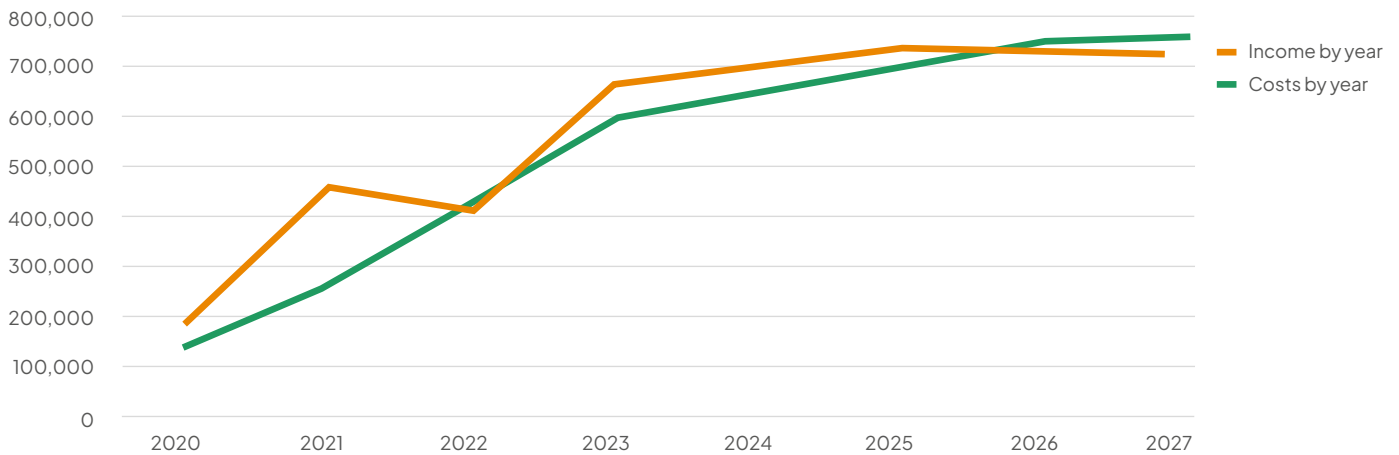
Other principal costs were again accommodation hire for residential programmes, outdoor activity instructor fees, food, fuel and other consumables directly related to residential project delivery.

Costs by percentage 2024



2024's figures again present a strong set of financial results - a surplus of c£51,000, continuation of our focus on diversification of income, and planned cost growth managed in line with projections. The charity continues to grow steadily but sensibly and has continued to deliver strong donor confidence whilst doing so. Despite a surplus for the second year running following 2022's small loss, projections show future income tracking within 3-5% of costs through 2025 to 2027, with an aim to have built the capacity (fundraising and volunteer numbers) to grow more rapidly through 2027 onwards.

Projected Income & Costs 2024–2027, showing 5 year history



Key aims for 2025 remain to further imbed sustainability whilst managing steady growth, before a potential step change in the amount of long-term follow-on beneficiary support (mentoring, Young Leaders, Journey Programmes) from 2026 onwards, though this stage of the growth plan is reliant upon first achieving funding stability at the current level of operations and will not proceed until the Trustees assess the charity is ready. In order to support these sustainability and growth goals, the charity continues to need the support of longer-term grant funding and corporate donors, and will reach out to funders particularly interested in supporting the sustainable growth of high promise small charities.

Reserves statement:

The Board have kept the charity's reserves policy and position under review throughout the year. Free to Be's reserves policy requires we hold a minimum of three, and maximum of six, months' full costs, excluding one off capital costs, as free unrestricted reserves.

During the year the Board created a designated fund of £100,000 to underwrite investment in staffing sustainability and growth.

At the end of the 2024 financial year, projected full costs for 2025 were calculated at £705,209, therefore requiring a free reserves position of £176,302 to £352,604. Free unrestricted reserves stood at £266,167 with a further £100,000 in designated funds with £4,206 restricted reserves. (2023: Free unrestricted reserves £318,696, nil designated funds, nil restricted reserves.)

Reserves held were therefore in accordance with the charity's reserves policy.



Future development

Core aims for the 2025 operating period:

- Continue to work towards a strategic plan of significantly increasing place numbers on our longer-term support pathways targeted to higher need young people.
- Specifically, aim to double mentoring numbers from 10 to 20 in 2025, and to 30 in 2026, thereby building out enhanced support for larger numbers of young people between projects.
- Continue to build the sustainable infrastructure needed to deliver our existing work over the long term for young people. In particular, complete work on Monday.com to systemise all project, volunteering and service delivery logistics; work with schools and Social Care to evaluate and hone our referrals process; expand opportunities for seasonal residential staffing, in particular to former beneficiaries.
- Continue to invest in our staffing capacity to deliver project place growth that is sustainable, increasing staff numbers to 9–10 FTE in 2025 (8 currently) with a focus on residential project staffing and youthwork, as well as on the fundraising resources to ensure project delivery staffing growth is sustainable.
- Invest in growing our volunteer base whilst creating new pathways for longer term volunteers to stay involved outside of residential project/mentoring related volunteering.
- Ensure the quality and ‘magic’ of our existing projects is maintained as we grow.
- Continue to operate within our reserves policy.

Registered Address & Contact details

The charity’s registered address is:

Free to Be Kids, Living Space, 1 Coral Street,
Lambeth, London SE1 7BE

0203 778 0323

hello@freetobekids.org.uk | www.freetobekids.org.uk



Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Trust's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Declarations

The trustees declare that they have approved the contents above as a true reflection of the charity's activities, operations and financial position within the 2024 operating period.

Signed on 23rd October 2025 on behalf of the trustees:

Emma Kendall

Elena Davies

Miss Emma Kendall (Chair)

Mrs Elena Davies (Treasurer)

Independent Examiner's Report to the Trustees of Free To Be Kids

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on page 14 to 25.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountant, which is one of the listed bodies.

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

- 1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2. the accounts do not accord with those records; or
- 3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Shruti Soni

Shruti Soni FCCA FCIE

Date:

Shruti Soni Ltd • Chartered Certified Accountants
117a St. John's Hill, Sevenoaks TN13 3PE

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

For the period ended 31 December 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:							
Donations and legacies	3	407,227	273,282	680,509	328,124	313,547	641,671
Charitable activities							
Thrive Outside Gateway	5	14,360	2,160	16,520	22,250	-	22,250
Other trading activities		-	-	-	-	-	-
Investments		4,027	-	4,027	70	-	70
Total income		<u>425,614</u>	<u>275,442</u>	<u>701,056</u>	<u>350,444</u>	<u>313,547</u>	<u>663,991</u>
Expenditure on:							
Raising funds	6	62,084	5,084	67,168	54,751	5,128	59,879
Charitable activities		316,332	266,152	582,484	177,475	363,107	540,582
Total expenditure		<u>378,416</u>	<u>271,236</u>	<u>649,652</u>	<u>232,226</u>	<u>368,235</u>	<u>600,461</u>
Net income / (expenditure) for the year	7	47,198	4,206	51,404	118,218	(54,688)	63,530
Transfers between funds		-	-	-	(7,482)	7,482	-
Net movement in funds		47,198	4,206	51,404	110,736	(47,206)	63,530
Reconciliation of funds:							
Total funds brought forward		318,969	-	318,969	208,233	47,206	255,439
Total funds carried forward		<u><u>366,167</u></u>	<u><u>4,206</u></u>	<u><u>370,373</u></u>	<u><u>318,969</u></u>	<u><u>-</u></u>	<u><u>318,969</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the financial statements.

Balance sheet

As at 31 December 2024

	Note	£	2024 £	£	2023 £
Fixed assets:					
Tangible assets	11		<u>14,260</u>		<u>5,923</u>
			14,260		5,923
Current assets:					
Debtors	12	8,553		44,710	
Cash at bank and in hand		<u>401,818</u>		<u>293,977</u>	
		410,371		338,687	
Liabilities:					
Creditors: amounts falling due within one year	13		<u>54,258</u>		<u>25,641</u>
Net current assets / (liabilities)			<u>356,113</u>		<u>313,046</u>
Total assets less current liabilities			<u>370,373</u>		<u>318,969</u>
Total net assets / (liabilities)	15		<u>370,373</u>		<u>318,969</u>
The funds of the charity:					
	16				
Restricted income funds			4,206		-
Unrestricted income funds:					
Designated funds		100,000		-	
General funds		<u>266,167</u>		<u>318,969</u>	
Total unrestricted funds			<u>366,167</u>		<u>318,969</u>
Total charity funds			<u>370,373</u>		<u>318,969</u>

Approved by the trustees on 23rd October 2025

and signed on their behalf by Emma Kendall

Name: Emma Kendall, Chair of Trustees

Statement of cash flows

For the year ended 31 December 2024

	2024		2023
	£	£	£
Net income / (expenditure) for the reporting period		51,404	63,530
Depreciation charges		8,153	5,924
Dividends, interest and rent from investments		(4,027)	(70)
(Increase)/decrease in debtors		36,157	(32,524)
Increase/(decrease) in creditors		<u>28,617</u>	<u>(56,061)</u>
Net cash from / (used in) operating activities		120,304	(19,201)
Cash flows from investing activities:			
Dividends, interest and rents from investments	4,027		70
Purchase of fixed assets	<u>(16,490)</u>		<u>-</u>
Net cash provided by / (used in) investing activities		(12,463)	70
Change in cash and cash equivalents in the year		107,841	(19,131)
Cash and cash equivalents at the beginning of the year		<u>293,977</u>	<u>313,108</u>
Cash and cash equivalents at the end of the year		<u>401,818</u>	<u>293,977</u>
Analysis of cash and cash equivalents		At 31 December 2024	At 31 December 2023
		£	£
Cash in hand and at bank		<u>401,818</u>	<u>293,977</u>
Total cash and cash equivalents		<u>401,818</u>	<u>293,977</u>
Analysis of changes in net debt		At start of year	Cashflows At start of year
		£	£
Cash in hand and at bank		<u>293,977</u>	<u>107,841</u> <u>401,818</u>

Notes to the financial statements

For the period ended 31 December 2024

1. Accounting policies

a. Basis of preparation

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b. Public benefit entity

The charitable meets the definition of a public benefit entity under FRS 102.

c. Going concern

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

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d. 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 of the provision of a specified service is deferred until the criteria for income recognition are met.

e. Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

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

f. Interest receivable

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

g. Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Notes to the financial statements

For the period ended 31 December 2024

1. Accounting policies (continued)

h. Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- Costs of raising 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 offering residentials and delivering related services 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.

i. Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of estimated staff time attributable to each activity.

j. Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Motor Vehicles 4 years
- Temporary storage structures 5 years
- Equipments 3 years

k. 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.

l. 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. Cash balances exclude any funds held on behalf of service users.

m. 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.

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

n. Pensions

The charity contributes towards the employees' personal pension schemes. The cost of the contribution is charged to the statement of financial activities on an accrual basis.

Notes to the financial statements

For the period ended 31 December 2024

3. Income from donations and legacies

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Grants and donations	407,227	230,817	638,044	605,431
Donation in kind (note 4)	-	42,465	42,465	36,240
	<u>407,227</u>	<u>273,282</u>	<u>680,509</u>	<u>641,671</u>

4. Donation in kind

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Donation in kind includes				
Venue room hire	-	20,726	20,726	20,726
Vehicle maintenance	-	-	-	220
Equipment & consumables	-	974	974	2,477
Temporary storage structure	-	13,993	13,993	-
Training	-	-	-	1,214
Software	-	3,200	3,200	3,190
Food & household	-	1,772	1,772	2,913
Office IT equipment	-	1,500	1,500	2,350
Project phones, comms, systems	-	300	300	3,150
	<u>-</u>	<u>42,465</u>	<u>42,465</u>	<u>36,240</u>

5. Income from charitable activities

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Thrive Outside Gateway	<u>14,360</u>	<u>2,160</u>	<u>16,520</u>	<u>22,250</u>
Total income from Charitable activities	<u>14,360</u>	<u>2,160</u>	<u>16,520</u>	<u>22,250</u>

Charity has awarded subsidies of £49,040 to the participating schools and organisations. This has been netted off against the receipt of Referrer contributions £65,560.

Notes to the financial statements

For the year ended 31 December 2024

6. Analysis of expenditure	CHARITABLE ACTIVITIES						Support costs	2024 Total	2023 Total
	Cost of raising funds	Thrive Outside Gateway	Journey Programme	Mentoring Programme	Other programmes				
	£	£	£	£	£	£	£	£	
Staff costs (Note 8)	56,601	166,980	84,984	24,526	8,073	-	341,164	300,444	
Recruitment, training and retention	66	-	-	-	-	5,367	5,433	17,302	
Travel	320	1,831	1,486	687	439	1,337	6,100	5,099	
Programme costs	4,450	28,822	13,040	2,109	1,664	3,433	53,518	53,392	
Food & Household	1,921	15,982	5,891	1,518	1,319	3,658	30,289	32,435	
Equipment & consumables	780	6,667	1,901	23	61	6,011	15,443	16,067	
Rent and Insurance	-	-	-	-	-	15,157	15,157	12,082	
Office cost and Admin expenses	156	6	3	-	-	4,136	4,301	831	
Professional fees	-	-	10	22	-	33,420	33,452	20,117	
Telephone, IT systems and software	634	1,666	471	-	132	12,256	15,159	15,991	
Vehicle costs	-	9,724	7,913	42	1,973	3,881	23,533	30,089	
Venue Hire	2,240	33,772	17,986	-	-	23,663	77,661	74,379	
Depreciation	-	-	-	-	-	8,155	8,155	5,924	
Accounting fees and charges	-	-	-	-	-	2,408	2,408	1,911	
Other Staff cost	-	8,141	-	-	-	9,738	17,879	14,398	
	67,168	273,591	133,685	28,927	13,661	132,620	649,652	600,461	
Support costs	-	77,821	39,607	11,430	3,762	(132,620)	-	-	
Total expenditure 2024	67,168	351,412	173,292	40,357	17,423	-	649,652	600,461	
Total expenditure 2023	59,879	296,594	147,534	38,354	58,100	-	600,461		

Of the total expenditure, £378,416 was unrestricted (2023: £232,226), and £271,236 was restricted (2023: £368,235).

Notes to the financial statements

For the year ended 31 December 2024

7. Net incoming resources for the year

This is stated after charging / crediting:	2024	2023
	£	£
Depreciation	8,153	5,924
Trustees' remuneration	Nil	Nil
Trustees' expenses	Nil	Nil

8. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:	2024	2023
	£	£
Salaries and wages	300,116	263,980
Social security costs	25,644	22,950
Employer's contribution to defined contribution pension schemes	15,404	13,514
	341,164	300,444

No employees earned more than £60,000 during the year (2023: none).

The total employee benefits including pension contributions of the key management personnel were £84,558 (2023: £131,488).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

9. Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2024	2023
	No.	No.
Charitable activities	8.2	6.7
	8.2	6.7

10. Related party transactions

There are no related party transactions to disclose for 2024 (2023: none).

During the year unrestricted donation of £16,000 was received from one trustee (2023: £46,350). There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Notes to the financial statements

For the year ended 31 December 2024

11. Tangible fixed assets

	Equipments	Temporary storage structure	Motor Vehicles £	Total £
Cost or valuation				
At the start of the year	-	-	23,695	23,695
Additions in year	2,497	13,993	-	16,490
At the end of the year	<u>2,497</u>	<u>13,993</u>	<u>23,695</u>	<u>40,185</u>
Depreciation				
At the start of the year	-	-	17,772	17,772
Charge for the year	831	1,399	5,923	8,153
At the end of the year	<u>831</u>	<u>1,399</u>	<u>23,695</u>	<u>25,925</u>
Net book value				
At the end of the year	<u>1,666</u>	<u>12,594</u>	<u>-</u>	<u>14,260</u>
At the start of the year	<u>-</u>	<u>-</u>	<u>5,923</u>	<u>5,923</u>

All of the above assets are used for charitable purposes.

12. Debtors

	2024 £	2023 £
Trade debtors	1,460	4,740
Other debtors	-	2,065
Prepayments	7,093	5,065
Accrued income	-	32,840
	<u>8,553</u>	<u>44,710</u>

13. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,135	5,121
Accruals	1,020	1,020
Deferred income	48,967	19,500
Other creditors	1,136	-
	<u>54,258</u>	<u>25,641</u>

Notes to the financial statements

For the year ended 31 December 2024

14. Deferred income

Deferred income comprises grant funding received in advance that relates to future years:

	2024	2023
	£	£
Balance at the beginning of the year	19,500	80,682
Amount released to income in the year	(19,500)	(80,682)
Amount deferred in the year	48,967	19,500
Balance at the end of the year	<u>48,967</u>	<u>19,500</u>

15. Analysis of net assets between funds

	General unrestricted	Designated	Restricted	Total funds 2024
	£	£	£	£
Tangible fixed assets	-	-	14,260	14,260
Net current assets	266,167	100,000	(10,054)	356,113
Net assets at the end of the year	<u>266,167</u>	<u>100,000</u>	<u>4,206</u>	<u>370,373</u>

	General unrestricted	Designated	Restricted	Total funds 2023
	£	£	£	£
Tangible fixed assets	-	-	5,923	5,923
Net current assets	318,969	-	(5,923)	313,046
Net assets at the end of the year	<u>318,969</u>	<u>-</u>	<u>-</u>	<u>318,969</u>

Notes to the financial statements

For the year ended 31 December 2024

16. Movements in funds

	At the start of the year 2024	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year 2024
	£	£	£	£	£
Restricted funds:					
Programme funds					
Thrive Outside Gateway	-	144,093	(144,093)	-	-
Journey Programme	-	38,489	(36,683)	-	1,806
Other programmes	-	19,330	(16,930)	-	2,400
Project support - staffing	-	41,636	(41,636)	-	-
Project support - other	-	25,310	(25,310)	-	-
Non project costs	-	1,500	(1,500)	-	-
Fundraising	-	5,084	(5,084)	-	-
Total restricted funds	-	275,442	(271,236)	-	4,206
Unrestricted funds:					
Designated funds:					
Staffing and staffing sustainability	-	-	-	100,000	100,000
Total designated funds	-	-	-	100,000	100,000
General funds	318,969	425,614	(378,416)	(100,000)	266,167
Total unrestricted funds	318,969	425,614	(378,416)	-	366,167
Total funds	318,969	701,056	(649,652)	-	370,373



Notes to the financial statements

For the year ended 31 December 2024

16. Movements in funds (continued ...)

	At the start of the year 2023	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year 2023
	£	£	£	£	£
Restricted funds:					
Programme funds					
Thrive Outside Gateway	35,359	138,434	(173,793)	-	-
Journey Programme	-	74,490	(74,490)	-	-
Other programmes	-	22,651	(30,133)	7,482	-
Project support - staffing	-	32,573	(32,573)	-	-
Project support - other	11,847	40,866	(52,713)	-	-
Non project costs	-	2,350	(2,350)	-	-
Fundraising	-	2,183	(2,183)	-	-
Total restricted funds	47,206	313,547	(368,235)	(7,482)	-
Unrestricted funds:					
Designated funds:					
Developing future sites	100,000	-	-	(100,000)	-
Total designated funds	100,000	-	-	(100,000)	-
General funds	108,233	350,444	(232,226)	92,518	318,969
Total unrestricted funds	208,233	350,444	(232,226)	(7,482)	318,969
Total funds	255,439	663,991	(600,461)	-	318,969



Notes to the financial statements

For the year ended 31 December 2024

Purposes of restricted designated funds

Within Unrestricted funds are designated funds of £100,000 – towards staffing to source sustainability.

Thrive Outside Gateway – Costs of delivering our Thrive Outside gateway and recurring respite programme. These are 5 day residential projects with high staffing ratios catering to particularly vulnerable children. Based around a carefully designed programme of outdoor activities the key aim is to rebuild the foundations of positive mental health via using adventure activities and youthwork techniques to build confidence, self-esteem, teamwork, social problem solving, resilience and aspirations. Ultimately leading to improved mental health, improved social relationships and key social/life skills, and key engagement with education. Children referred by schools/social workers and the highest need return for as often as they need us throughout their childhood. Includes all venue, transport, food, activity, equipment and staffing costs.

Journey Programme – A follow-on intensive support programme for the highest need of our Thrive Outside attendees. Built around 6 small group, high intervention residentials spread over 18 months and designed for 13 – 15 year olds with complex emotional, social or behavioural needs. The key aim is around improving mental health, rebuilding aspirations, helping young people at risk of ‘going off the rails’ to find a positive path through adolescence. Includes all venue, transport, food, activity, equipment and staffing costs.

Other Programmes – Covers our smaller follow-on programmes for medium-high need Thrive Outside attendees. Includes our Mentoring Programme: a year’s worth of London based 1:1 mentoring matched to a volunteer who’s also attended our projects. Young Leaders Programme: a training and support programme for our older teenagers 15–17 who are supported to return on projects as young volunteers, going full circle from former beneficiary to now being a positive role model for the next generation of attendees. Includes wraparound support around life skills and employability. Saturday Adventure Club: A Saturday group project for 9–12 year olds assessed to need additional intervention in between Thrive Outside projects. For all 3 Programmes cost totals include all venue, transport, food, activity, equipment and staffing costs.

Project Support – Covers staffing and operational costs incurred for running the programmes and activities of the organisation.

“ Words are not enough to say how grateful we are for the care you give Jekari. You have helped him come out of his shell, and now he is beginning to have the social interactions he never knew how to.

Parent of a child attending Thrive Outside



FREE TO BE KIDS

England & Wales - Charity number 1165678

Accounts

**FREE
TO BE
KIDS**



Trustees' Annual Report

**and Independently
Examined Accounts**

For the year period ending 31st December 2023

www.freetobekids.org.uk



Reference and administrative details

STATUS	Charitable Incorporated Organisation
REGISTERED OFFICE	Living Space 1 Coral Street Lambeth London SE17BE
TRUSTEES	Emma Kendall (Chair from Feb 2023) Rosie Macpherson (Chair until February 2023) Amy Gutcher (Treasurer, resigned November 2023) Elena Davies (appointed May 2023, Treasurer from November 2023) Debbie Boughtflower (Deputy Chair, resigned February 2024) Dr Gemma Cheney Chris Butterfield (resigned May 2023) Beulah Antonin Leila Shepherd-North Richard Nicholas Olusola Adebisi (appointed September 2023) Theresa Dauncey (appointed May 2024) Joel Campbell-Brazier (appointed May 2024) Amy-Kate Robinson (appointed May 2024)
CHIEF EXECUTIVE OFFICERS	Mike Gee Rachel Mugan
BANKERS	HSBC plc
INDEPENDENT EXAMINER	Shruti Soni FCCA FCIE Shruti Soni Ltd Chartered Certified Accountants 117A St. John's Hill Sevenoaks TN13 3PE

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the accounts. They comply with the charity's governing document, the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice ("SORP"), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.



Overview

The particularly vulnerable children Free to Be supports have little other access to time away from often very challenging home circumstances, no access to the benefits of the outdoors or, for increasing numbers, to effective mental health support. The cumulative impact of first Covid and resulting lockdowns, followed quickly by the cost of living crisis, continues to be immense. The majority have had the building blocks of good mental health deeply eroded - reaching us with destroyed confidence and very significant challenges around anxiety, resilience, managing frustration/anger, and with most having extremely limited belief in their capacity to achieve. 2023 has seen us continue to deliver deeply impactful work transforming these children's mental health.

In 2023, 213 individual children accessed joy and adventure on our programmes and came away reporting vastly improved confidence, increased resilience, gains in the capacity to work together, manage frustration and a reduction in anxiety. Feelings of hopelessness and risk taking behaviour improved as our projects helped vulnerable children develop their stories about themselves, supported them to achieve beyond their own expectations, increased educational aspirations and unlocked children's belief in the power of their own potential. In total we provided 327 residential programme places, 3,503 healthy meals, and just under 20,000 hours of mental health focussed support to this exceptionally vulnerable group of young people.

Financial results for the year have been strong, producing a surplus of £63,500 following last year's small deficit (£16,000) - this reflects the investment in staffing and organisational infrastructures designed to help us build our fundraising, volunteer recruitment and other key capacity areas across 2023 and 2024, these being crucial foundations for planned sustainable growth to meet need through 2025-2026 and onwards. The charity remains in a financially stable position, holding free unrestricted reserves of approximately 5-6 months' full expenditure, though as with most charities, reliant upon in-year fundraising to deliver its services.

Our 5 year strategy is focussed on long-term follow on support to the highest need young people of the already deeply vulnerable children we work with, including an eventual aim to double place numbers built around sustainable and gradual growth of our existing long-term support pathways: our Mentoring, Young Leaders' and Journey Programmes. 2023 again saw significant financial and time investment towards the foundations which will underpin this focus on long-term support.

Throughout the year, Trustees had regard for the guidance issued by the Charity Commission on public benefit when overseeing the activities of the charity.



Our model – about Free to Be Kids

Free to Be Kids (colloquially 'Free to Be') supports some of the most vulnerable children in London to rebuild the foundations of positive mental health using the power of nature and the outdoors.

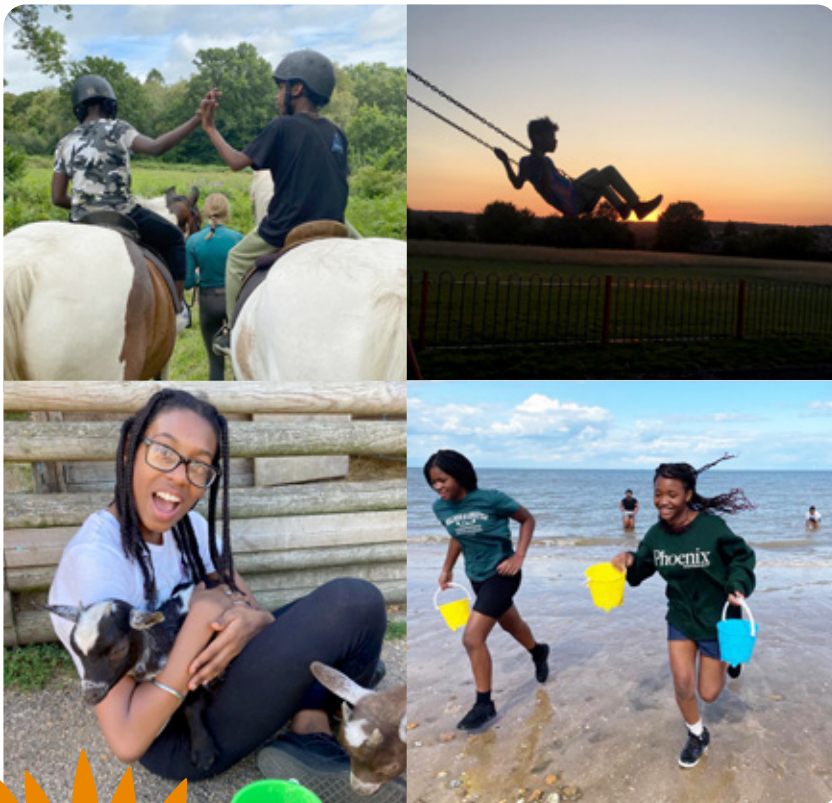
The majority of children referred to us have deeply ingrained negative views of themselves and their potential. Often reinforced by deeply challenging home and school lives, many arrive believing they are different, failing, rejected or alone. The majority have never left their area of London before. Abuse, harm, trauma and neglect characterise the majority of their childhoods. Most families referred to us do not access other mainstream support.

Our residential and mentoring projects support these children to feel proud, brave, adventurous and special, transforming their stories about who they are, and what they can achieve. Using the power of the outdoors, our programmes are carefully designed using key concepts from attachment, narrative and systems theories to support anxiety, rebuild confidence, address challenges managing anger/frustration, develop resilience and increase aspirations.



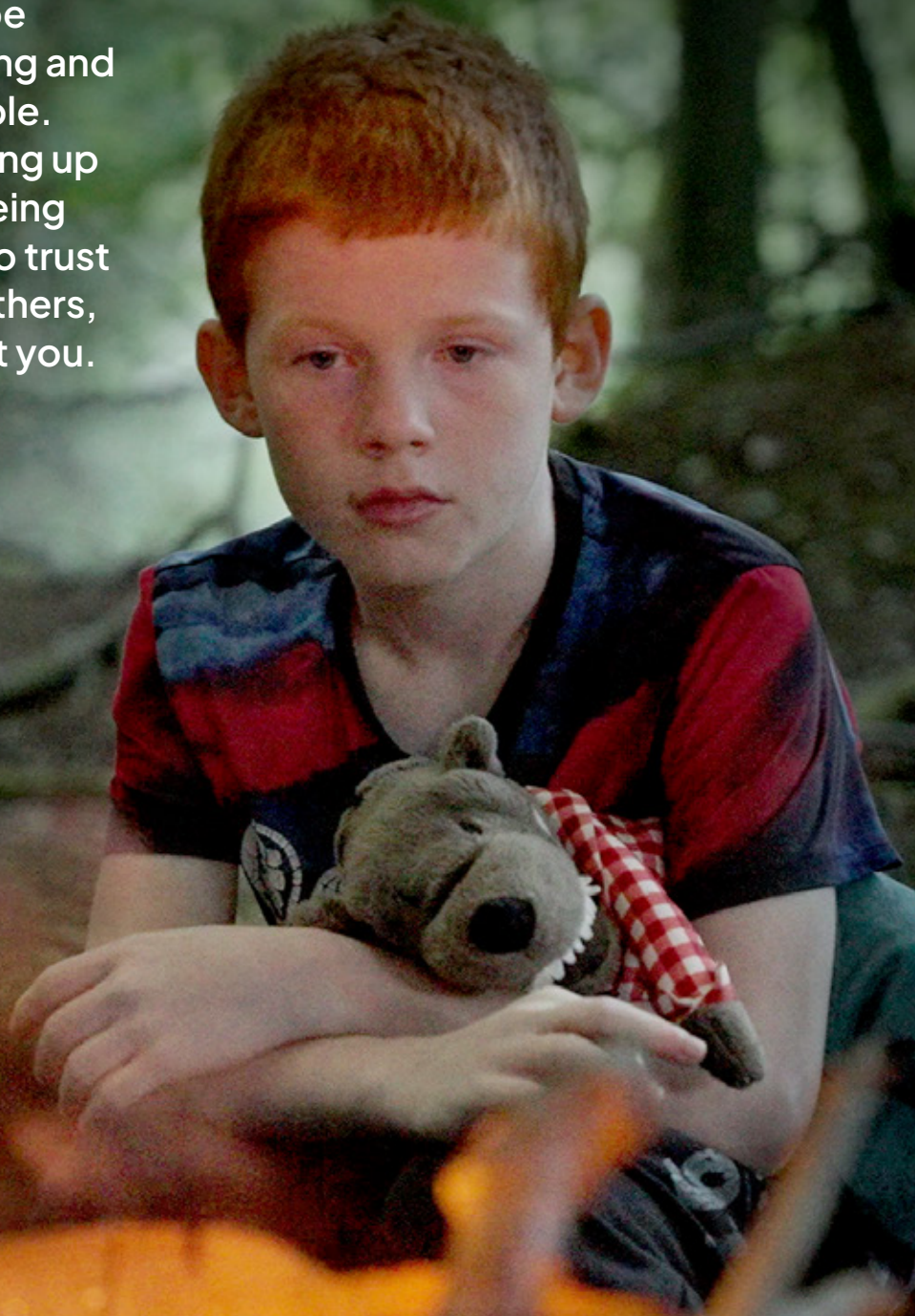
The objects of the CIO are, for the public benefit, the relief of children and young people residing in London who are in need by reason of their youth, ill-health, disability, financial hardship or other disadvantage via the provision of services that:

- a. support them to develop better emotional health, build inner strengths to overcome challenges within their lives and consequently to manage better within social relationships at home, school or within their communities.
- b. provide practical support, advice or guidance.
- c. increase access to new or enriching experiences that will facilitate social learning and the development of new skills.



“ Free to Be Kids is my safe haven. Being here has taught me to be more understanding and accepting of people. I’m proud of building up confidence and being brave. I’ve learnt to trust myself and trust others, and then they trust you.

Ajani, formerly at risk of school exclusion



Programme Structure

Children are referred by Child Protection Social Workers, schools, domestic violence refuges, Young Carers' groups, and others working with some of the most marginalised children in London. Heavily oversubscribed annually, all projects are provided free of charge to families to prioritise access for families in exceptional need. We specialise in working with families described by others as 'hard to reach'.

Children initially attend 'Thrive Outside', a range of 5 day therapeutically structured residentials designed to rebuild the foundations of positive mental health (confidence, self-esteem, resilience, positive aspirations) via a carefully scaffolded programme of outdoor activities. The projects are characterised by joy, adventure, and belonging and employ high adult:child ratios of 1:2 to ensure every child has the attention, support and care they need to rebuild often deeply damaged narratives about their worth and potential. The highest need children return year on year for as long as they need us.



Thrive Outside intentionally functions as a gateway into our longer term support programmes:

Journey Programme: a series of 6 specialised small group, high intervention residentials attended by the same cohort of older young people (aged 12–15) with complex needs over 18 months. Designed to deliver deep impact in supporting harder to reach young people to develop their story about themselves, improve their emotional and mental health, and to make healthier life choices.

Mentoring Programme: providing a year’s worth of one-to-one support during evenings and weekends to higher need children who’ve attended Thrive Outside gateway projects and are in need of longer term support to build confidence and aspirations. 30 sessions over a year.

Young Leaders Programme: supports our oldest teenagers (aged 14–17) who, having graduated from our other programmes, are trained and supported to return on Thrive Outside residentials as young volunteers. Further developing responsibility, teamwork and key life and employability skills the programme empowers them to complete their journey from beneficiary to leader as they dedicate their own time to role modelling and leadership of younger peers.

We are deeply committed to evaluation and evidencing impact, publishing a detailed Impact Report annually.



Structure, Governance and Management

Free to Be Kids is a registered Charitable Incorporated Organisation (C.I.O), registered charity number 1165678, and is governed via its constitution and its 'Policy & Procedures' manual. As an organisation built around delivering direct support to vulnerable children, with an emphasis on residential work, Free to Be recognises the special responsibilities it holds in respect of safeguarding and child protection. Robust safer recruitment procedures are in place governing the recruitment of volunteers. All components of all projects are subject to thorough risk assessment. Where external instructors are required, they are selected in line with the relevant standards for accreditation. Policies in these areas are carefully developed in accordance with current legislation and sector best practice and are reviewed every two years.

The Trustees confirm appropriate insurance is in place covering all activities.

The charity is led by a small leadership team with governance provided by the separate Trustee Board. Between them the leadership team have in excess of 40 years' experience leading interventions and residential work with extremely vulnerable young people. The charity's safeguarding provision is led by Mike Gee who is a consultant social worker with 20 year's post-qualifying practice and particular experience working with vulnerable children in non-mainstream settings.

Through the financial year the Board undertook an in-depth skills audit and subsequent recruitment process, culminating in the appointment of two new trustees to the Board. New trustees are appointed by due process led by the current trustees, and trustees serve for a term of three years, after which they may be reappointed. Trustee meetings took place at least termly.

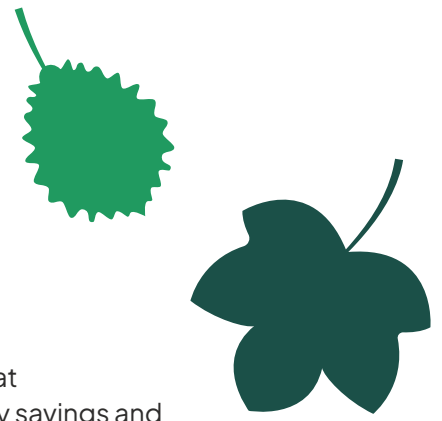
The Board includes senior professionals qualified in the following areas of expertise:

- Chartered accountancy and financial controls.
- Clinical psychology, Social Care and CAMHS.
- Residential support and outreach therapeutic youth work.
- Charity management and strategy. Looked After Children & foster care.
- Management strategy, growth planning, financial modelling
- Contract & Property law

Free to Be Kids is run by a small staff team, increasing during 2023 from 6 up to 7, keeping core costs to a minimum. All staff work directly with young people as part of their role. The Charity relies upon and benefits immensely from several thousand hours of volunteer support each year. We believe it is the special qualities uniquely brought by volunteers – their particular passion, creativity and commitment to come together to make things work and to do the small things well, which makes what we offer so special.



Achievements and Performance



The Trustee's primary goals for the 2023 financial year were:

- Transition the Thrive Outside programme to run from our new fixed base at Cudham Environmental Activities Centre, leading to significant efficiency savings and underpinning longer term place number growth.
- Further develop the Young Leader programme, both increasing place numbers and extending support to become year round.
- Embed the newly lengthened structure of the Journey Programme (18 months, up from 12 previously), to offer longer term support to our highest need young people.
- Work towards a strategic plan of eventually doubling place numbers over the next 5 years, with the majority of new places being on our longer-term support pathways for higher need young people.
- Continue to invest in our staffing capacity to deliver project place growth that is sustainable, increasing staff numbers to 7 FTE in 2023, and 8 FTE in 2024 (6 currently) with a focus on those areas which underpin sustainable growth - income generation and volunteer recruitment.
- Ensure the quality and 'magic' of our existing projects is maintained as we grow.
- Building on previous skills audits, continue to expand the diversity and skillset breadth of our Trustee Board.
- Continue to operate within our reserves policy.

The charity has achieved each of these aims. The focus for the year has very much been one of 'sustainability'. We have invested large amounts of work in adapting our operations and programme structure to now run all of our Thrive Programmes via our new base at Cudham Environmental Activities Centre, with great success, cemented via our strong partnership with the Woodcraft Folk. This has involved much systems redesign, but now allows these projects to run on a much more efficient basis than the previous 'pop up venue' model, laying strong foundations for future growth.

We successfully extended our Journey Programme duration from 4 residentials to 6, increasing by 50% the amount of support we are now able to offer our most vulnerable cohort of young people. We also rolled out enhancements to our Young Leaders' Programme building in additional year-round support for these young volunteers, as well as continuing our successful Mentoring Programme. Taken together this embodies the beginning of our strategy to focus our support on our highest need children - in fact leading to a slight drop in individual children supported (229 in 2022 down to 213 this year), but with higher numbers of project places delivered (from 319, up slightly to 327 this year), as well as an increase in overall hours of support provided. These numbers reflect a continued focus on smaller scale projects to maximise impact for our most vulnerable young people.



This was all made possible by continued focus on our infrastructure, to ensure that we have the right bedrock in place to ensure future growth is sustainable. Investment in staffing, growing the team from 6 FTE up to 7 this year, with plans for this to increase to 8 during 2024, and successfully trialling summer seasonal staff, are key aspects of this. Our airtable based new database for children, volunteer and project data is also now fully embedded throughout the organisation and has led to huge simplification of residential project planning and on-project systems, saving significant time which can now be reinvested in high quality direct work with young people.

Finally, 2023 also saw us access pro-bono advice and discounted support to re-work 'our look' to better reflect the journey we've been on from micro charity in 2016 to impactful medium sized charity now. 2024 will see a new website with targeted information for referrers, families, funders and volunteers, alongside strategies around communications and reach, forming central aspects of our strategy to grow our volunteer numbers and funding base prior to delivering on our 5 year strategy to double places for our most vulnerable young people.



Programmes delivered were:

	Individual young people	Notes
Thrive Outside	170	216 Thrive Outside residential places provided to 171 children (As via our recurring respite ongoing support strand, higher need children attend multiple times to enhance impact.)
Journey Programme	37	As a rolling 18 month programme, 2 cohorts of 8 young people started their journey in 2023, whilst a separate 4 cohorts finished, some having been extended due to Covid delays in 2021. Total residential project places delivered = 80.
Mentoring Programme	14	
Young Leaders' Programme	10	
Saturday Club	21	

Table refers to individual children participating on each project. Some children attended more than one project/category of project. Total unique children worked with across all projects in 2023 was 213.

Referrals & Need:

We again experienced very high demand for our services as the cost of living crisis severely impacted family's mental health, finances, and coping strategies. There were very many incredibly sad stories, including a 12 year old girl who'd had 5 foster placements and 13 social workers in the past 3 years, and a 9 year old boy self-harming after years of witnessing domestic abuse.

As usual, referring organisations included a wide range of primary and secondary schools operating in deprived areas of London, specialist homelessness charities, Social Services teams, Young Carers' projects, housing associations and a range of other community and charitable organisations. Families referred were often dealing with multiple, often inter-linked, issues of poverty, emotional and behavioural challenges and historical trauma.

Of those referred to us in 2023:

- **100%** were from extremely disadvantaged backgrounds including having experienced housing instability/homelessness; had a parent experiencing mental health problems or addiction issues; acting as Young Carers; recent experiences of loss/trauma; experienced food poverty.
- **72%** would have had no other break from these circumstances or no other safe access to outdoor spaces.
- **52%** had significant involvement from statutory agencies relating to risk (either being at risk of, or having experienced, school exclusion, Social Services, or CAMHS referral within the past year.).

For **91%** these difficulties were impacting mental health, leading to emotional or social difficulties assessed within either their school or home environment. In particular, the majority struggled with issues relating to low self-confidence, low self-esteem and very limited views of their own worth and potential.



Volunteers & staffing:

Volunteers are our most crucial resource and growth of our volunteer pool continued to be the key aim for 2023 as, alongside funding base growth, this is the key catalyst in unlocking future project place growth. In total 2023 saw 230 volunteers support our projects with over 16,000 combined volunteering hours, an increase of 43% from 161 volunteers in 2022, and 104 in 2021.

As per last year's report, a core task has been to grow our staff team to prepare for planned growth. Full time equivalent staffing grew from 6 FTE to 7 by the end of 2022. Further, limited, staffing growth will be required over the next 2 years to ensure planned delivery aims are sustainable with a forecast of 8-9 FTE required to deliver the organisation's core work sustainably by late 2024. Securing longer term grants and corporate support to underpin staffing growth, in turn underpinning increased project delivery, remains a key aim for 2024.

Impact:

The trustees place a high value on evidencing the value and impact of the services Free to Be provides. At the end of projects young people complete child focussed feedback forms allowing us to gather their stories, drawings and the words they use to describe the growth and change. Adult volunteers complete observation sheets and structured feedback opportunities are provided for referrers and for parents.

In 2023:

- **100%** of children attending developed at least one significantly improved social skill including making/keeping friends; resolving frustrations without lashing out; relating better with adults.
- **94%** self-reported improved indicators of self-esteem and/or social confidence.
- **91%** felt brave enough to try something they had never before felt possible.

For our long term Journey Programme, 100% of young people self-assessed themselves as having increased resilience, anger management, confidence or other core social skills. 92% of parents/carers reported that their children had reduced risk in at least 2 key areas following the programme (including risk of school exclusion, becoming involved in criminality and developing mental health problems) with 92% of young people and 100% of parents/carers reporting their child showing improved aspirations and belief that they can achieve more than they had thought by the end of the programme.

Further detail regarding our impact can be found within our [2023 Impact Report](#)

Risk Review

The charity did not experience any major incidents of risk relating to its operations, reputation, finances nor the safeguarding or welfare of participants during the period.

Trustees continued to maintain, review and update a register of significant risks to the charity's operation and ongoing effectiveness. The trustees confirm that the major risks to which the charity may be exposed continue to be kept under review and that systems are in place and functioning effectively to manage any such risks.



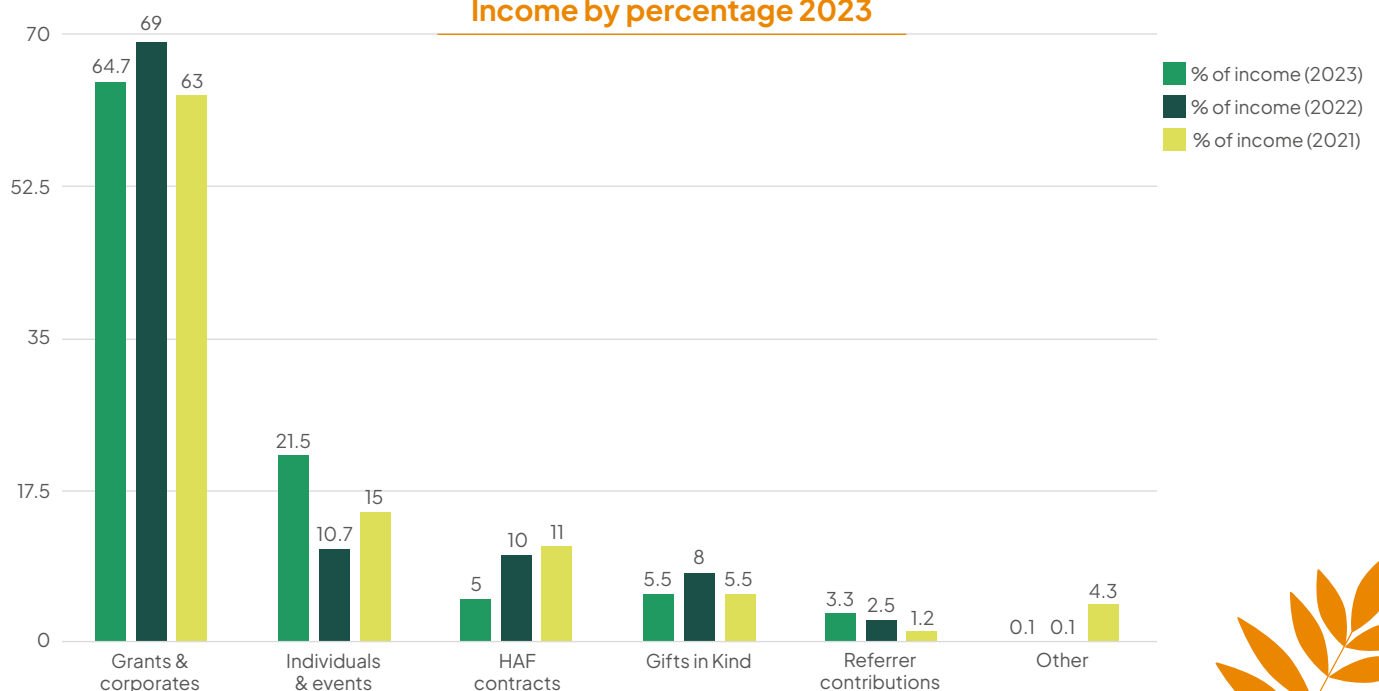
Financial Review

2023 was a very strong fundraising year with income increasing 61% to £663,991 (2022: £412,030; 2021: £456,809), outperforming projections (£580,000) principally as a result of two larger one-off donations, one in particular arising from the sad closure of a charity doing similar work to Free to Be Kids who donated part proceeds of their closure property sale. As projected however, the majority of this very significant jump in income comes directly from 2022–23’s investment in increased staffing resources. Investment in mid-2022 to create 2 Operations team staff posts directly led 6–9 months later to increased CEO time, supplemented by our first ever fundraising hire mid-2023, to divert to a refocussed fundraising strategy which included our first larger scale Corporate partnerships, refined pitches to key Trusts & Foundations, launching our first sponsorship events programme and building larger scale campaigns around our May celebration gala and June ‘double your donation’ match funded drive.

Income from Trusts, Foundations and Corporates remained the largest stream, at £429,261 accounting for approximately 65% of income (2022: £283,832, 69%), followed by Individual Giving & Events at £142,700, 21%. (2022: £44,000, 11%). This latter result is influenced by a large one-off donation (£56,250 including Gift Aid) but even discounting this reflects a doubling of income in this category, reflective of the significant time invested in diversifying income streams in 2023. As per last year, successful delivery of local Government contracts under the Government’s ‘Holiday activity and food programme’ (HAF) brought in £33,700 (5%), slightly down from £41,000 in 2022 due to over-subscription of these funds resulting in increased competition and lowered funding awards. The balance of income came from Gifts/Services in Kind (£36,240, 5%, nearly doubled from 2022’s £19,386) and referrer contributions (3%).

Significant successes included the growth of our now annual Fundraising gala event, led by our wonderful corporate partners Higson Consulting, raising just under £35,000, up from c£15,000 in its inaugural year last year. Proceeds from participation in the Childhood Trust’s summer ‘double your donation’ match funded campaign more than trebled from £23,000 in 2022 to £85,000 this. Both events were key areas of focus as we worked hard to diversify our reliance on Trusts and Foundations amidst a deeply challenging national climate for Foundation led giving. The trustees remain incredibly grateful to all the individual donors who ran marathons; sky dived from planes; undertook triathlons, and donated via birthday, wedding, funeral collections and more throughout the year.

Income by percentage 2023

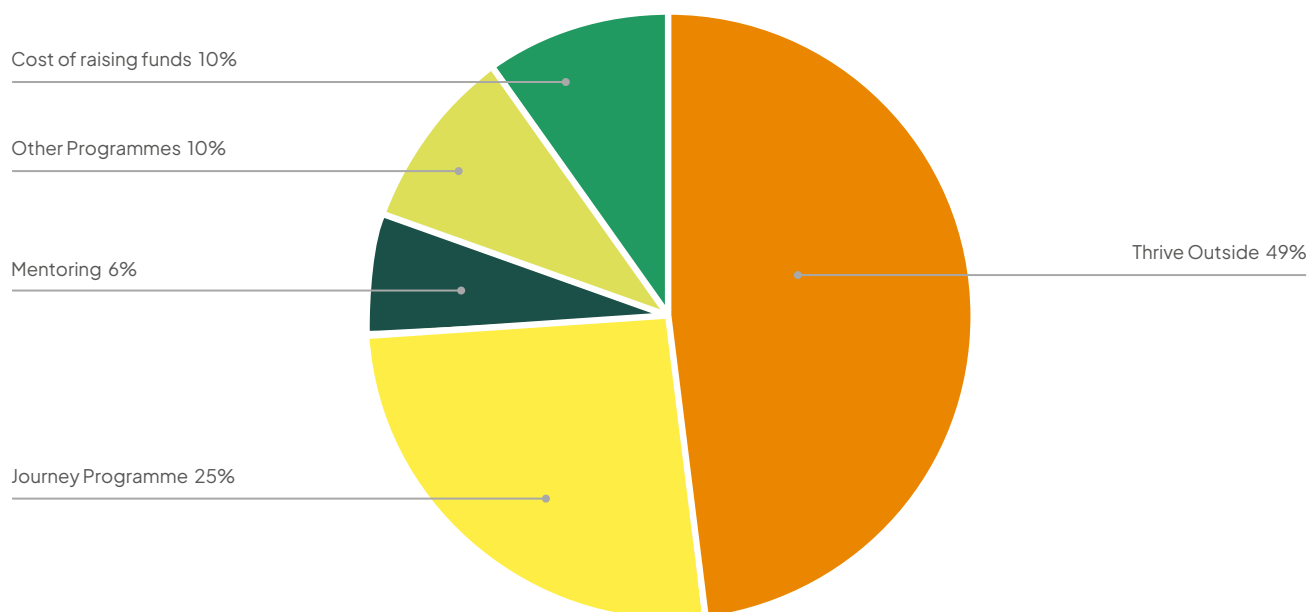


Costs: in line with our on-going strategic plan to invest in our infrastructure to prepare the foundations for planned sustainable future growth, overall costs have risen 40% to £600,461 (2022: £428,031). Our principal cost remains staffing - the complex needs of the children Free to Be support requires projects are planned and then led on the ground by experienced and skilled staff. As participant project places grow, and as we invest to ensure workloads are sustainable, consequently so does the organisation's salary needs. Salary and employment related costs increased 48% from £202,457 (2022) to £300,444 this year, driven by this planned staffing growth but also impacted by continued high UK inflation. This was in line with pre-year projections. Staff costs are projected to rise to c.£350,000 for 2024 and c.£415,000 in 2025 before stabilising from 2026 as staff numbers grow to support significantly increased project delivery to vulnerable young people.

90% of the charity's expenditure in 2023 (2022: 93%) related to delivery and management of projects and provision of support to young people, including project support costs, with the remaining 10% relating to the cost of raising funds, infrastructure costs, and governance. Inevitably as the organisation grows to support more young people, the associated fundraising task will require further staffing support, but the trustees remain committed that all staff regardless of role will always spend time working directly on projects with vulnerable children as this ensures the charity remains orientated entirely around the needs of the children we support.

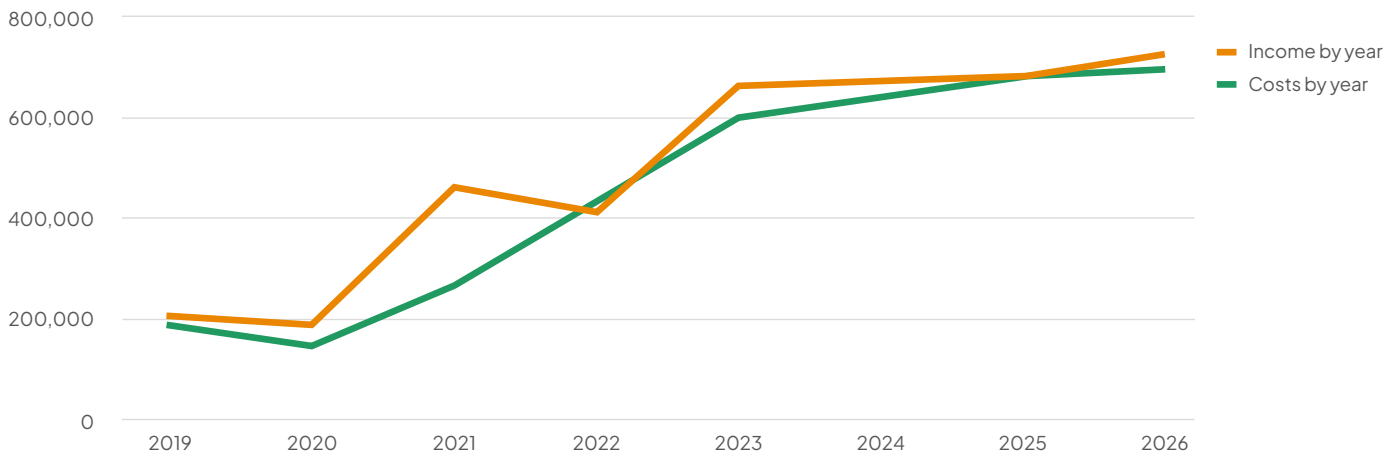
Other principal costs were again accommodation hire for residential programmes, outdoor activity instructor fees, food, fuel and other consumables directly related to residential project delivery.

Costs by percentage 2023



As a whole, 2023's figures present a strong set of financial results, leading to a surplus of c£63,500, increased diversification of income and planned cost growth managed broadly in line with projections. The charity continues to grow significantly and has continued to deliver strong donor confidence whilst doing so. Despite this year's, likely one-off, surplus, projections show future income tracking within 3-5% of costs through 2024 and 2025, with an aim to have built the capacity (fundraising and volunteer numbers) to grow more rapidly through 2026-27 onwards.

Projected Income & Costs 2023–2026, showing 5 year history



Key aims for 2024 remain to further imbed sustainability whilst managing steady growth, before a potential step change in the amount of long-term follow-on beneficiary support (mentoring, Young Leaders, Journey Programmes) from 2025–2026 onwards, though this stage of the growth plan is reliant upon first achieving funding stability at the current level of operations and will not proceed until the Trustees assess the charity is ready. In order to support these sustainability and growth goals, the charity continues to need the support of longer-term grant funding and corporate donors, and will reach out to funders particularly interested in supporting the sustainable growth of high promise small charities.

Reserves statement:

The Board have kept the charity’s reserves policy and position under review throughout the year. Following such review, the Board have this year updated the Reserves policy to better reflect the year round nature of our work and increasing staffing costs, to now state “Our policy requires we hold a minimum of three, and maximum of six, months’ full costs in reserve”.

At the end of the 2023 financial year, projected quarterly operating expenditure for 2024 was calculated at c£164,000, therefore requiring a reserves position of £164,000 to £328,000. Free unrestricted reserves stood at £293,977 at the end of 2023 with nil restricted reserves. (2022: Total reserves £255,439 of which £108,233 free, £100,000 designated, £47,206 restricted.) During the year the Board undesignated the fund of £100,000 previously set aside to future residential site acquisition, in recognition this aim had been achieved for the medium term via the partnership with Woodcraft Folk and their Cudham Environmental Activities Centre.

Reserves held were therefore in accordance with the charity’s reserves policy.



Future development

Core aims for the 2024 operating period:

- Successfully manage the transition from a co-Founder model to a sole CEO, following co-Founder Rachel Mугan’s decision to plan towards moving on from the organisation by Easter 2024.
- Develop and launch a new website and communications strategy built around a revitalised look to better represent the charity we have become, aiming to underpin increased volunteer, funder and stakeholder recruitment.
- Extend rollout of our new database to enhance impact evaluation, reporting, project quality assurance, and safeguarding oversight.
- Continue to invest in our staffing capacity to deliver project place growth that is sustainable, increasing staff numbers to 8–9 FTE in 2024 (7 currently) with a focus on those areas which underpin sustainable growth – income generation and volunteer recruitment.
- Work towards a strategic plan of eventually doubling place numbers over the next 5 years, with the majority of new places being on our longer-term support pathways for higher need young people.
- Ensure the quality and ‘magic’ of our existing projects is maintained as we grow.
- Building on previous skills audits, continue to expand the diversity and skillset breadth of our Trustee Board.
- Continue to operate within our reserves policy.

Registered Address & Contact details

The charity’s registered address is:

Free to Be Kids, Living Space, 1 Coral Street,
Lambeth, London SE1 7BE

0203 778 0323

hello@freetobekids.org.uk | www.freetobekids.org.uk



Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a. select suitable accounting policies and apply them consistently;
- b. observe the methods and principles in the Charities SORP;
- c. make judgments and accounting estimates that are reasonable and prudent;
- d. state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Trust's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Declarations

The trustees declare that they have approved the contents above as a true reflection of the charity's activities, operations and financial position within the 2023 operating period.

Signed on 26th October 2024 on behalf of the trustees:

Miss Emma Kendall (Chair)



Mrs Elena Davies (Treasurer)



Independent Examiner's Report to the Trustees of Free To Be Kids

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on page 19 to 31.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountant, which is one of the listed bodies.

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

- 1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2. the accounts do not accord with those records; or
- 3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Shruti Soni FCCA FCIE

Date: 29 October 2024

Shruti Soni Ltd • Chartered Certified Accountants
117a St. John's Hill, Sevenoaks TN13 3PE

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

For the period ended 31 December 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Donations and legacies	3	328,124	313,547	641,671	166,720	219,132	385,852
Charitable activities							
Thrive Outside Gateway	5	22,250	-	22,250	25,895	-	25,895
Other trading activities		-	-	-	223	-	223
Investments		70	-	70	60	-	60
Total income		<u>350,444</u>	<u>313,547</u>	<u>663,991</u>	<u>192,898</u>	<u>219,132</u>	<u>412,030</u>
Expenditure on:							
Raising funds	7	54,751	5,128	59,879	17,045	-	17,045
Charitable activities		177,475	363,107	540,582	210,568	200,418	410,986
Total expenditure		<u>232,226</u>	<u>368,235</u>	<u>600,461</u>	<u>227,613</u>	<u>200,418</u>	<u>428,031</u>
Net income / (expenditure) for the year	8	118,218	(54,688)	63,530	(34,715)	18,714	(16,001)
Transfers between funds		(7,482)	7,482	-	5,924	(5,924)	-
Net movement in funds		110,736	(47,206)	63,530	(28,791)	12,790	(16,001)
Reconciliation of funds:							
Total funds brought forward		208,233	47,206	255,439	237,024	34,416	271,440
Total funds carried forward		<u><u>318,969</u></u>	<u><u>-</u></u>	<u><u>318,969</u></u>	<u><u>208,233</u></u>	<u><u>47,206</u></u>	<u><u>255,439</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Movements in funds are disclosed in Note 17 to the financial statements.

Balance sheet

As at 31 December 2023

	Note	£	2023 £	£	2022 £
Fixed assets:					
Tangible assets	12		<u>5,923</u>		<u>11,847</u>
			5,923		11,847
Current assets:					
Debtors	13	44,710		12,186	
Cash at bank and in hand		<u>293,977</u>		<u>313,108</u>	
		338,687		325,294	
Liabilities:					
Creditors: amounts falling due within one year	14		<u>25,641</u>	<u>81,702</u>	
Net current assets / (liabilities)			<u>313,046</u>		<u>243,592</u>
Total assets less current liabilities			<u>318,969</u>		<u>255,439</u>
Total net assets / (liabilities)	16		<u>318,969</u>		<u>255,439</u>
The funds of the charity:					
Restricted income funds	17		-		47,206
Unrestricted income funds:					
Designated funds		-		100,000	
General funds		<u>318,969</u>		<u>108,233</u>	
Total unrestricted funds			<u>318,969</u>		<u>208,233</u>
Total charity funds			<u>318,969</u>		<u>255,439</u>

Approved by the trustees on 29th October 2024

and signed on their behalf by Emma Kendall

Name: EJK

Statement of cash flows

For the year ended 31 December 2023

	2023		2022
	£	£	£
Net income / (expenditure) for the reporting period	63,530		(16,001)
Depreciation charges	5,924		5,924
Dividends, interest and rent from investments	(70)		(60)
(Increase)/decrease in debtors	(32,524)		(9,826)
Increase/(decrease) in creditors	<u>(56,061)</u>		<u>(532)</u>
Net cash from / (used in) operating activities	(19,201)		(20,495)
Cash flows from investing activities:			
Dividends, interest and rents from investments	<u>70</u>	<u>60</u>	
Net cash provided by / (used in) investing activities	70		60
Change in cash and cash equivalents in the year	(19,131)		(20,435)
Cash and cash equivalents at the beginning of the year	<u>313,108</u>		<u>333,543</u>
Cash and cash equivalents at the end of the year	<u>293,977</u>		<u>313,108</u>
Analysis of cash and cash equivalents	At 31 December 2023		At 31 December 2022
	£		£
Cash in hand and at bank	<u>293,977</u>		<u>313,108</u>
Total cash and cash equivalents	<u>293,977</u>		<u>313,108</u>
Analysis of changes in net debt	At start of year	Cashflows	At end of year
	£	£	£
Cash in hand and at bank	<u>313,108</u>	<u>(19,131)</u>	<u>293,977</u>

Notes to the financial statements

For the period ended 31 December 2023

1. Accounting policies

a. Basis of preparation

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b. Public benefit entity

The charitable meets the definition of a public benefit entity under FRS 102.

c. Going concern

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

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d. 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.

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

f. Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

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

g. Interest receivable

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

h. Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Notes to the financial statements

For the period ended 31 December 2023

1. Accounting policies (continued)

i. Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- Costs of raising 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 offering residentials and delivering related services 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.

j. Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of estimated staff time attributable to each activity.

k. Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Motor Vehicles 4 years

l. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

m. 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. Cash balances exclude any funds held on behalf of service users.

n. 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.

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

o. Pensions

The charity contributes towards the employees' personal pension schemes. The cost of the contribution is charged to the statement of financial activities on an accrual basis.

Notes to the financial statements

For the period ended 31 December 2023

3. Income from donations and legacies

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Grants and donations	328,124	277,307	605,431	353,540
Donation in kind (note 4)	-	36,240	36,240	32,312
	<u>328,124</u>	<u>313,547</u>	<u>641,671</u>	<u>385,852</u>

4. Donation in kind

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Donation in kind includes				
Venue room hire	-	20,726	20,726	18,158
Vehicle maintenance	-	220	220	1,981
Equipment & consumables	-	2,477	2,477	4,833
Training	-	1,214	1,214	300
Professional services	-	-	-	5,000
Software	-	3,190	3,190	2,040
Food & household	-	2,913	2,913	-
Office IT equipment	-	2,350	2,350	-
Project phones, comms, systems	-	3,150	3,150	-
	<u>-</u>	<u>36,240</u>	<u>36,240</u>	<u>32,312</u>

5. Income from charitable activities

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Thrive Outside Gateway	<u>22,250</u>	<u>-</u>	<u>22,250</u>	<u>25,895</u>
Total income from Charitable activities	<u>22,250</u>	<u>-</u>	<u>22,250</u>	<u>25,895</u>

Charity has awarded subsidies of £56,175 to the participating schools and organisations. This has been netted off against the receipt of Referrer contributions £78,425.

6. Income from other trading activities

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Other sales	<u>-</u>	<u>-</u>	<u>-</u>	<u>223</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>223</u>

Notes to the financial statements

For the year ended 31 December 2023

7. Analysis of expenditure	CHARITABLE ACTIVITIES					Support costs	2023 Total	2022 Total
	Cost of raising funds	Thrive Outside Gateway	Journey Programme	Mentoring Programme	Other programmes			
	£	£	£	£	£	£	£	£
Staff costs (Note 9)	41,670	119,535	66,388	17,860	28,893	26,098	300,444	202,457
Recruitment, training and retention	7,384	1,364	-	-	34	8,520	17,302	9,742
Travel	163	1,820	985	926	327	878	5,099	7,705
Programme costs	675	24,550	14,948	6,563	4,183	2,473	53,392	49,465
Food & Household	3,803	18,135	4,541	1,559	2,002	2,395	32,435	20,695
Equipment & consumables	1,120	4,854	1,125	-	205	8,763	16,067	13,060
Rent and Insurance	-	-	-	-	-	12,082	12,082	3,756
Office cost and Admin expenses	-	8	-	-	-	823	831	599
Professional fees	2,880	-	-	83	-	17,154	20,117	10,000
Telephone, IT systems and software	253	1,079	131	-	-	14,528	15,991	8,153
Vehicle costs	-	11,147	5,652	-	1,395	11,895	30,089	21,938
Venue Hire	1,931	32,274	14,331	-	3,899	21,944	74,379	72,051
Depreciation	-	-	-	-	-	5,924	5,924	5,924
Independent examination	-	-	-	-	-	1,911	1,911	2,486
Other Staff cost	-	10,826	-	754	-	2,818	14,398	-
	59,879	225,592	108,101	27,745	40,938	138,206	600,461	428,031
Support costs	-	71,002	39,433	10,609	17,162	(138,206)	-	-
Total expenditure 2023	59,879	296,594	147,534	38,354	58,100	-	600,461	428,031
Total expenditure 2022	28,165	225,880	100,304	29,206	44,476	-	428,031	

Of the total expenditure, £232,226 was unrestricted (2022: £227,613) and £368,235 was restricted (2022: £200,418).

Notes to the financial statements

For the year ended 31 December 2023

8. Net incoming resources for the year

This is stated after charging / crediting:	2023	2022
	£	£
Depreciation	5,924	5,924
Trustees' remuneration	Nil	Nil
Trustees' expenses	Nil	Nil

9. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:	2023	2022
	£	£
Salaries and wages	263,980	177,961
Social security costs	22,950	15,808
Employer's contribution to defined contribution pension schemes	13,514	8,688
	300,444	202,457

No employees earned more than £60,000 during the year (2022: nil).

The total employee benefits including pension contributions of the key management personnel were £131,488 (2022: £89,362).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

10. Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2023	2022
	No.	No.
Charitable activities	6.7	5.5
	6.7	5.5

11. Related party transactions

There are no related party transactions to disclose for 2022 (2022: none).

During the year unrestricted donation of £46,350 was received from one trustee (2022: nil). There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Notes to the financial statements

For the year ended 31 December 2023

12. Tangible fixed assets

	Motor Vehicles	Total
	£	£
Cost or valuation		
At the start of the year	23,695	23,695
Additions in year	-	-
At the end of the year	<u>23,695</u>	<u>23,695</u>
Depreciation		
At the start of the year	11,848	11,848
Charge for the year	5,924	5,924
At the end of the year	<u>17,772</u>	<u>17,772</u>
Net book value		
At the end of the year	<u>5,923</u>	<u>5,923</u>
At the start of the year	<u>11,847</u>	<u>11,847</u>

All of the above assets are used for charitable purposes.

13. Debtors

	2023	2022
	£	£
Trade debtors	4,740	3,620
Other debtors	2,065	1,847
Prepayments	5,065	6,719
Accrued income	32,840	-
	<u>44,710</u>	<u>12,186</u>

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5,121	-
Accruals	1,020	1,020
Deferred income	19,500	80,682
	<u>25,641</u>	<u>81,702</u>

Notes to the financial statements

For the year ended 31 December 2023

15. Deferred income

Deferred income comprises grant funding received in advance that relates to future years:

	2023	2022
	£	£
Balance at the beginning of the year	80,682	81,214
Amount released to income in the year	(80,682)	(81,214)
Amount deferred in the year	19,500	80,682
Balance at the end of the year	<u>19,500</u>	<u>80,682</u>

16. Analysis of net assets between funds

	General unrestricted	Designated	Restricted	Total funds 2023
	£	£	£	£
Tangible fixed assets	-	-	5,923	5,923
Net current assets	318,969	-	(5,923)	313,046
Net assets at the end of the year	<u>318,969</u>	<u>-</u>	<u>-</u>	<u>318,969</u>

	General unrestricted	Designated	Restricted	Total funds 2022
	£	£	£	£
Tangible fixed assets	-	-	11,847	11,847
Net current assets	108,233	100,000	35,359	243,592
Net assets at the end of the year	<u>108,233</u>	<u>100,000</u>	<u>47,206</u>	<u>255,439</u>

Notes to the financial statements

For the year ended 31 December 2023

17. Movements in funds

	At the start of the year 2023	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year 2023
	£	£	£	£	£
Restricted funds:					
Programme funds					
Thrive Outside Gateway	35,359	138,434	(173,793)	-	-
Journey Programme	-	74,490	(74,490)	-	-
Other programmes	-	22,651	(30,133)	7,482	-
Project support - staffing	-	32,573	(32,573)	-	-
Project support - other	11,847	40,866	(52,713)	-	-
Non project costs	-	2,350	(2,350)	-	-
Fundraising	-	2,183	(2,183)	-	-
Total restricted funds	47,206	313,547	(368,235)	7,482	-
Unrestricted funds:					
Designated funds:					
Developing future sites	100,000	-	-	(100,000)	-
Total designated funds	100,000	-	-	(100,000)	-
General funds	108,233	350,444	(232,226)	92,518	318,969
Total unrestricted funds	208,233	350,444	(232,226)	(7,482)	318,969
Total funds	255,439	663,991	(600,461)	-	318,969



Notes to the financial statements

For the year ended 31 December 2023

17. Movements in funds (continued ...)

	At the start of the year 2022	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year 2022
	£	£	£	£	£
Restricted funds:					
Programme funds					
Thrive Outside Gateway	4,645	132,288	(101,574)	-	35,359
Journey Programme	-	21,012	(21,012)	-	-
Other programmes	-	16,012	(16,012)	-	-
Project support - staffing	12,000	36,865	(48,865)	-	-
Project support - other	17,771	12,955	(12,955)	(5,924)	11,847
Total restricted funds	34,416	219,132	(200,418)	(5,924)	47,206
Unrestricted funds:					
Designated funds:					
Developing future sites	100,000	-	-	-	100,000
Total designated funds	100,000	-	-	-	100,000
General funds	137,024	192,898	(227,613)	5,924	108,233
Total unrestricted funds	237,024	192,898	(227,613)	5,924	208,233
Total funds	271,440	412,030	(428,031)	-	255,439



Notes to the financial statements

For the year ended 31 December 2023

Purposes of restricted designated funds

Within unrestricted funds are designated funds of £100,000 – these are funds that the Trustees had designated in previous years for use in developing a future site for projects, in line with the charity’s strategy to grow its impact. During the year, the trustees have decided to release the designated funds which have been transferred into general funds.

Thrive Outside Gateway – Costs of delivering our Thrive Outside gateway and recurring respite programme. These are 5 day residential projects with high staffing ratios catering to particularly vulnerable children. Based around a carefully designed programme of outdoor activities the key aim is to rebuild the foundations of positive mental health via using adventure activities and youthwork techniques to build confidence, self-esteem, teamwork, social problem solving, resilience and aspirations. Ultimately leading to improved mental health, improved social relationships and key social/life skills, and key engagement with education. Children referred by schools/social workers and the highest need return for as often as they need us throughout their childhood. Includes all venue, transport, food, activity, equipment and staffing costs.

Journey Programme – A follow-on intensive support programme for the highest need of our Thrive Outside attendees. Built around 6 small group, high intervention residential spread over 18 months and designed for 13 – 15 year olds with complex emotional, social or behavioural needs. The key aim is around improving mental health, rebuilding aspirations, helping young people at risk of ‘going off the rails’ to find a positive path through adolescence. Includes all venue, transport, food, activity, equipment and staffing costs.

Other Programmes – Covers our smaller follow-on programmes for medium-high need Thrive Outside attendees. Includes our Mentoring Programme: a year’s worth of London based 1:1 mentoring matched to a volunteer who’s also attended our projects. Young Leaders Programme: a training and support programme for our older teenagers 15–17 who are supported to return on projects as young volunteers, going full circle from former beneficiary to now being a positive role model for the next generation of attendees. Includes wraparound support around life skills and employability. Saturday Adventure Club: A Saturday group project for 9–12 year olds assessed to need additional intervention in between Thrive Outside projects. For all 3 Programmes cost totals include all venue, transport, food, activity, equipment and staffing costs.

Project Support – Covers staffing and operational costs incurred for running the programmes and activities of the organisation.



FREE TO BE KIDS

England & Wales - Charity number 1165678

Accounts



Free to Be Kids

Registered Charity No: 1165678

Trustees' Annual Report and Independently Examined Accounts
For the year period ending 31st December 2022

Reference and administrative details

Status:	Charitable Incorporated Organisation
Registered Office:	Living Space 1 Coral Street Lambeth London SE1 7BE
Trustees:	Rosie Macpherson (Chair until February 2023) Amy Gutcher (Treasurer) Debbie Boughtflower (Deputy Chair) Dr Gemma Cheney Madeleine Maxwell-Libby (resigned July 2022) Chris Butterfield (resigned May 2023) Emma Kendall (appointed April 2022; Chair from Feb 2023) Beulah Antonin (appointed April 2022) Leila Shepherd-North (appointed April 2022) Richard Nicholas (appointed April 2022) Elena Davies (appointed May 2023) Olusola Adebisi (appointed September 2023)
Chief executive officers:	Mike Gee Rachel Mugan
Bankers:	HSBC plc
Independent Examiner:	Shruti Soni FCCA FCIE Shruti Soni Ltd Chartered Certified Accountants 117A St. John's Hill Sevenoaks TN13 3PE

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the accounts. They comply with the charity's governing document, the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice ("SORP"), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Overview:

The particularly vulnerable children Free to Be supports have little other access to time away from often very challenging home circumstances, no access to the benefits of the outdoors or, for increasing numbers, to effective mental health support. The impact of the pandemic and resulting lockdowns, followed quickly by the 2022 cost of living crisis, has been immense. The majority have had the building blocks of good mental health deeply eroded - reaching us with destroyed confidence and very significant challenges around anxiety, resilience, managing frustration/anger, and with most having extremely limited belief in their capacity to achieve. 2022 has seen us deliver deeply impactful work transforming these children's mental health.

We've supported over 250 children to experience joy and adventure on our programmes and to come away reporting vastly improved confidence, increased resilience, gains in the capacity to work together, manage frustration and a reduction in anxiety. Feelings of hopelessness and risk taking behaviour improved as our projects helped vulnerable children develop their stories about themselves, supported them to achieve beyond their own expectations, increased educational aspirations and unlocked children's belief in the power of their own potential.

During the year, investment in increased staffing to support growth in place numbers has coincided with the unexpected cost of living crisis, which saw key residential project costs of food, minibus fuel and external activity provider fees increase dramatically. Combined with unusually low costs in 2021 (due to Covid restrictions preventing the running of residential work for the first half of that year), this has led to a cost jump of 62% from £264,000 (2021) to £428,000 (2022), resulting in a small loss of £16,000 at year end. Given the significant, though very much one-off, fundraising surplus of 2021, the charity had intentionally invested in increased staffing to respond to beneficiary need and consequently had anticipated running a deficit budget through 2022 and 2023 to both support growth and move towards more sustainable operating structures. The charity remains in a financially stable position, holding free unrestricted reserves of approximately four and a half months' operating expenditure, though as with most charities, reliant upon in-year fundraising to deliver its services.

Our 5 year strategy is focussed on long-term follow on support to the highest need young people of the already deeply vulnerable children we work with, including an eventual aim to double place numbers built around sustainable and gradual growth of our existing long-term support pathways: our mentoring, Young Leaders' and Journey programmes. 2022 saw significant financial and time investment towards the foundations which will underpin this focus on long-term support. Throughout the year, Trustees had regard for the guidance issued by the Charity Commission on public benefit when overseeing the activities of the charity.



Our model - about Free to Be Kids:

Free to Be Kids (colloquially 'Free to Be') supports some of the most vulnerable children in London to rebuild the foundations of positive mental health using the power of nature and the outdoors.

The majority of children referred to us have deeply ingrained negative views of themselves and their potential. Often reinforced by deeply challenging home and school lives, many arrive believing they are different, failing, rejected or alone. The majority have never left their area of London before. Abuse, harm, trauma and neglect characterise the majority of their childhoods. Most families referred to us do not access other mainstream support.

Our residential and mentoring projects support these children to feel proud, brave, adventurous and special, transforming their stories about who they are, and what they can achieve. Using the power of

the outdoors, our programmes are carefully designed using key concepts from attachment, narrative and systems theories to support anxiety, rebuild confidence, address challenges managing anger/frustration, develop resilience and increase aspirations.

The objects of the CIO are, for the public benefit, the relief of children and young people residing in London and the South-East, or any other UK location with a similar need profile as the trustees may from time to time determine, who are in need by reason of their youth, ill-health, disability, financial hardship or other disadvantage via the provision of services that:

(a) support them to develop better emotional health, build inner strengths to overcome challenges within their lives and consequently to manage better within social relationships at home, school or within their communities.

(b) provide practical support, advice or guidance.

(c) increase access to new or enriching experiences that will facilitate social learning and the development of new skills.

Children are referred by Child Protection Social Workers, schools, domestic violence refuges, Young Carers' groups, and others working with some of the most marginalised children in London. Heavily oversubscribed annually, all projects are provided free of charge to families to prioritise access for families in exceptional need. We specialise in working with families described by others as 'hard to reach'.

Children initially attend 'Thrive Outside', a range of 5 day therapeutically structured residential designed to rebuild the foundations of positive mental health (confidence, self-esteem, resilience, positive aspirations) via a carefully scaffolded programme of outdoor activities. The projects are characterised by joy, adventure, belonging and connection and employ high adult:child ratios of 1:2 to ensure every child has the attention, support and care they need to rebuild often deeply damaged narratives about their worth and potential.

Outcomes from the project are extremely strong, including 100% of attendees increasing in confidence and over 90% developing key social and emotional life skills including teamwork, resilience, social problem solving and managing frustration/anger.

Thrive Outside projects intentionally function as a gateway into longer term support facilitated by the relationships of trust built with hard to reach young people via living alongside them on the initial residential. This bridging into in-depth follow-on support for the most in need is central to the Charity's work and is provided through our Journey Programme, a series of 6 specialised small group, high intervention residential attended by the same cohort of older young people (aged 12-15) with complex needs over 18 months, and through our London-based mentoring programme, which provides one-to-one support during evenings and weekends.

Our Young Leaders Programme supports our oldest teenagers (aged 14-17) who, having graduated from our other programmes, are trained and supported to return on Thrive Outside residential as young volunteers. Further developing responsibility, teamwork and key life skills the programme empowers them to complete their journey from beneficiary to leader as they dedicate their own time to role modelling and leadership of younger peers.

We are deeply committed to evaluation and evidencing impact, publishing a detailed Impact Report annually.

“The children became more confident in their own abilities and potential and are more invested in their future as a result. It has given those who were not able to talk about their lives or concerns previously, the confidence to approach an adult and share their thoughts. The difference these projects make for our most vulnerable pupils is incredible.”

Deputy Headteacher at one of our referring schools

Structure, Governance and Management

Free to Be Kids is a registered Charitable Incorporated Organisation (C.I.O), registered charity number 1165678, and is governed via its constitution and its 'Policy & Procedures' manual. As an organisation built around delivering direct support to vulnerable children, with an emphasis on residential work, Free to Be recognises the special responsibilities it holds in respect of safeguarding and child protection. Robust safer recruitment procedures are in place governing the recruitment of volunteers. All components of all projects are subject to thorough risk assessment. Where external instructors are required, they are selected in line with the relevant standards for accreditation. Policies in these areas are carefully developed in accordance with current legislation and sector best practice and are reviewed every two years.

The Trustees confirm appropriate insurance is in place covering all activities.

The charity is led by a small paid leadership team with governance provided by the separate Trustee Board. Between them the leadership team have in excess of 40 years' experience leading interventions and residential work with extremely vulnerable young people, charity management and supporting families with complex needs. The charity's safeguarding provision is led by Mike Gee who is a consultant social worker with 19 year's post-qualifying practice and particular experience working with vulnerable children in non-mainstream settings.

Through the financial year the Board undertook an in-depth skills audit and subsequent recruitment process, culminating in the appointment of four new trustees to the Board. New trustees are appointed by due process led by the current trustees, and trustees serve for a term of three years, after which they may be reappointed. Trustee meetings took place at least termly.

The Board includes senior professionals qualified in the following areas of expertise:

Chartered accountancy and financial controls.

Clinical psychology, Social Care and CAMHS.

Residential support and outreach therapeutic youth work.

Charity management and strategy. Looked After Children & foster care.

Management strategy, growth planning, financial modelling

Contract & Property law

Free to Be Kids is run by a small staff team, increasing during 2022 from 4 up to 6, keeping core costs to a minimum. All staff work directly with young people as a key part of their role. The Charity relies upon and benefits immensely from several thousand hours of volunteer support each year. We believe it is the special qualities uniquely brought by volunteers – their particular passion, creativity and commitment to come together to make things work and to do the small things well, which makes what we offer so special.

Achievements and Performance

The Trustee's primary goals for the 2022 financial year were:

- Following the Board skills audit, complete the recruitment of 3-4 new trustees with skillsets in growth management, fundraising, business development and systems.
- Continue to develop the organisation's sustainability via growing the staff team. In particular release CEO time for growth, fundraising and strategy by recruiting an Operations Manager to lead on day to day mechanics of organising our core projects.
- Complete work on other sustainability and growth related infrastructure projects – database systems for child and volunteer data; refine our project offer.
- Move towards purchase or long-term lease of a year round residential site, removing the need to run projects from in excess of a dozen different 'pop-up' venues per year, vastly increasing efficiency and scalability.
- Increase residential project places to circa 300-330 through 2022 (from 235 in the last full year pre-Covid) to begin growing to respond to increased need.
- Pilot a new longer term support strand ('Saturday Adventure Club') for higher need children who are too young for our Journey Programme, to provide additional ongoing support between residential
- Maintain income diversity alongside new grant funding.

- Secure longer term grant funding towards both existing and new salaries required to make the above work possible.
- Continue to operate in line with our reserves policy.

The charity has achieved each of these aims, although the increasingly difficult fundraising climate has led to fewer long-term grant relationships than we had hoped. Key achievements for the period were the growth in diversity and skillset of our Trustee Board, the recruitment of an operations team to ensure we can continue sustainably and efficiently delivering increased project numbers, increased new volunteer numbers after the gap caused by Covid, migration of large numbers of old paper/excel systems to a new database transforming efficiency, and the successful piloting of a new long-term support strand 'Saturday Adventure Club' providing support at weekends between residential. By far the most significant success has been a partnership with the Woodcraft Folk Charity which has seen Free to Be take on a rolling 5 year lease of Cudham Environmental Activity Centre (owned by the Woodcraft Folk) for school holiday periods, providing a sustainable base for our main Thrive Outside projects from 2023 onwards. This will lead to a transformation in efficiency compared to the previous 'pop up' short term hire approach which saw us operate from over 15 different venues in 2022, freeing up staff resources to create additional support for young people.

In line with our strategy to grow sustainably to respond to surging referral numbers the number of residential projects delivered nearly doubled (23 residential projects 2022 up from 13 in 2021), made possible by investment in additional staffing. Total numbers of residential places delivered rose from 193 (2021) to 319 with an increase in individual children supported from 172 to 229, the numbers reflecting a focus on smaller scale projects to maximise impact for our most vulnerable young people.



In November 2022 we were the proud winners of London Youth's Adventure Charity of the Year award, recognising the impact of our innovative outdoor oriented work on children's mental health.



Programmes delivered were:

Thrive Outside Programme (March-April, July-September & October): Our main programme. Thrive Outside comprises different elements for different young people linked to their need:

(1) Gateway projects for new children at Easter and Summer: week long respite residential offering safe, adventurous and horizon broadening breaks from home for disadvantaged children from deprived areas of London, designed to rebuild the foundations of positive mental health; (2) follow-on Recurring Respite projects for returning children in the summer and at October half-term; and over the following years, seeing the most in need children return to us year on year to provide support longer term through their childhoods. (3) the most in need young people are supported between residential via one of our longer-term support strands: the Journey Programme, Mentoring, or our young Leaders Programme.

Journey Programme (year round): an 18 month programme consisting of 6 recurring small group residential for our highest need group of older children, spread across the year and designed to deliver deep impact in supporting harder to reach young people to develop their story about themselves and improve their emotional and mental health.

Mentoring Programme (year round): Individualised 12 month mentoring programme for young people who have previously attended a Thrive Outside gateway project and are in need of longer term support to build confidence and aspirations. 30 sessions over a year.

Young Leaders Programme (year round) Training, mentoring and supporting our older young people to return on Thrive Outside gateway projects as young leaders, supporting their younger peers. Building employability and life skills in addition to their volunteering.

(new) Saturday Adventure Club: (year round) Monthly roving youth group sessions enabling a particularly vulnerable cohort of younger children to explore how our residential help build good emotional health, then design and attend their own residential to work on teamwork, resilience, anxiety management and overcoming challenge.

Total participant numbers:

	Individual young people	Notes:
Thrive Outside	171	231 Thrive Outside residential places provided to 171 children (As via our recurring respite ongoing support strand, higher need children attend multiple times to enhance impact.)
Journey Programme	29	As a rolling 18 month programme, 2 cohorts of 7-8 young people started their journey in 2022, whilst a separate 2 cohorts finished. Total residential project places delivered = 66.
Mentoring programme	16	
Young Leaders' Programme	5	
Saturday Club	22	

Table refers to individual children participating on each project. Some children attended more than one project/category of project. Total unique children worked with across all projects in 2022 were 229.

Referrals & Need:

We again experienced record demand for our services as the cost of living crisis severely impacted family's mental health, finances, and coping strategies. There were very many incredibly sad stories, including a 10 year old girl who had begun self harming following witnessing her father violently assault and hospitalise her mother, and a 12 year old girl and her mother sleeping in a car having been made homeless.

As usual, referring organisations included a wide range of primary and secondary schools operating in deprived areas of London, specialist homelessness charities, Social Services teams, Young Carers' projects, housing associations and a range of other community and charitable organisations. Families referred were often dealing with multiple, often inter-linked, issues of poverty, emotional and behavioural challenges and historical trauma.

Of those referred to us in 2022:

- **100%** were from extremely disadvantaged backgrounds including having experienced housing instability/homelessness; had a parent experiencing mental health problems or addiction issues; acting as Young Carers; recent experiences of loss/trauma; experienced food poverty.
- **74%** would have had no other break from these circumstances or no other safe access to outdoor spaces.
- **54%** had significant involvement from statutory agencies relating to risk (either being at risk of, or having experienced, school exclusion, or a Social Services referral within the past year.).

For **93%** these difficulties were impacting emotional health, leading to emotional or social difficulties assessed within either their school or home environment. In particular, the majority struggled with issues relating to low self-confidence, low self-esteem and very limited views of their own worth and potential.

Volunteers & staffing:

Volunteers continued to be a crucial resource and growth of our volunteer pool was a key aim for 2022 following Covid having restricted new residential project volunteer recruitment for the 18 months to summer 2021. In total 2022 saw 161 volunteers support our projects with over 15,000 combined volunteering hours, an increase of 60% from 104 volunteers in 2021.

As per last year's report, a core task has been to grow our staff team to prepare for planned growth. Full time equivalent staffing grew from 4 FTE at the end of 2021, to 6 by the end of 2022. Further, limited, staffing growth will be required over the next 2 years to ensure planned delivery aims are sustainable with a forecast of 8 FTE required to deliver the organisation's core work sustainably by late 2024. Securing longer term grants and corporate support to underpin staffing growth, in turn underpinning increased project delivery, remains a key aim for 2023.

Impact:

The trustees place a high value on evidencing the value and impact of the services Free to Be provides. At the end of projects young people complete child focussed feedback forms allowing us to gather their stories, drawings and the words they use to describe the growth and change. Adult volunteers complete observation sheets and structured feedback opportunities are provided for referrers and for parents. In 2022:

- **100%** of children attending developed at least one significantly improved social skill including making/keeping friends; resolving frustrations without lashing out; relating better with adults.
- **98%** self-reported improved indicators of self-esteem and/or social confidence.
- **97%** felt brave enough to try something they had never before felt possible.

For our long term Journey Programme, 100% of young people self-assessed themselves as having increased resilience, anger management, confidence or other core social skills. 90% of parents/carers reported that their children had reduced risk in at least 1 key area following the programme (including risk of school exclusion, becoming involved in criminality and developing mental health problems). 90% of parents/carers reported increased ability to manage better when things go wrong, and 100% of parents/carers reported their child showing improved aspirations and belief that they can achieve more than they had thought by the end of the programme.

Further detail regarding our impact can be found within our 2022 Impact Report: https://bit.ly/FreetoBeKids_Impact2022



Risk Review

The charity did not experience any major incidents of risk relating to its operations, reputation, finances nor the safeguarding or welfare of participants during the period.

Trustees continued to maintain, review and update a register of significant risks to the charity's operation and ongoing effectiveness. The trustees confirm that the major risks to which the charity may be exposed, including risks arising from the pandemic, continue to be kept under review and that systems are in place and functioning effectively to manage any such risks.

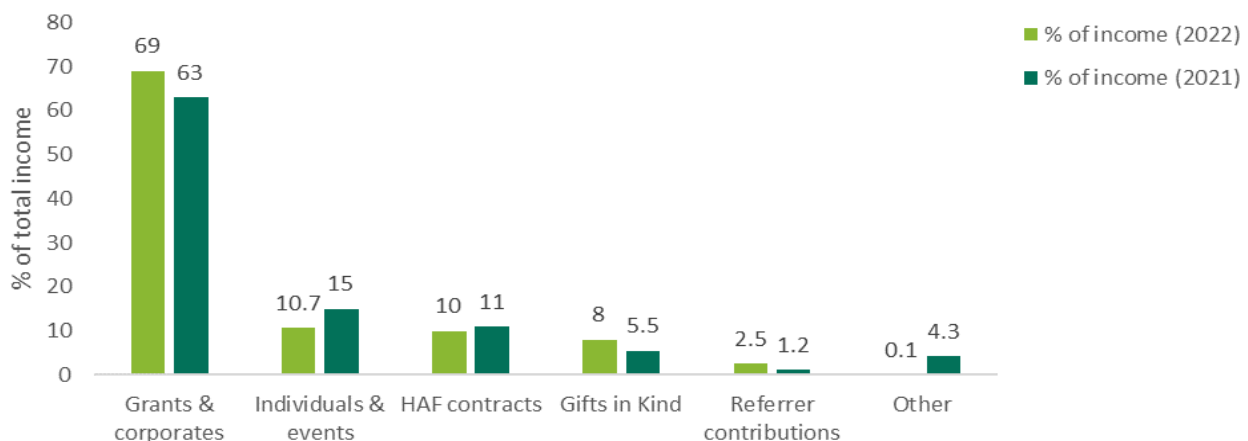
Financial Review

2022 was a strong fundraising year with income well above the three year trend. Although overall income fell 9.6% in relation to 2021 (2022: £412,030; 2021: £456,809), 2021's results were heavily skewed by Covid impact which saw significant amounts of 2020 income deferred to that year, alongside one-off furlough income. Analysed against our last full operating year pre-Covid, income has more than doubled (2022: £412,030, 2019: £202,985), reflecting similar growth in delivery.

Income from Trusts, Foundations and Corporates remained the largest stream, accounting for approximately 69% of income (£283,832), followed by individuals giving and sponsored events raising just over £44,000. Successful delivery of local Government contracts under the Government's 'Holiday activity and food programme' (HAF) brought in £41,000 (10%). The balance of income came from gifts in kind (8%) and referrer contributions (2.5%).

A particular success was the launch of our first Fundraising gala event, led by our wonderful corporate partners Higson Consulting, raising £15,371. We again raised over £23,000 via participation in the Childhood Trust's summer 'double your donation' match funded campaign. Both events are areas we are aiming to grow in 2023 as we look to further diversify the reliance on Trusts and Foundations amidst an increasingly challenging national climate for Foundation led giving. The trustees remain incredibly grateful to all the individual donors who ran marathons; sky dived from planes; undertook triathlons, and donated via birthday, wedding, funeral collections and more throughout the year.

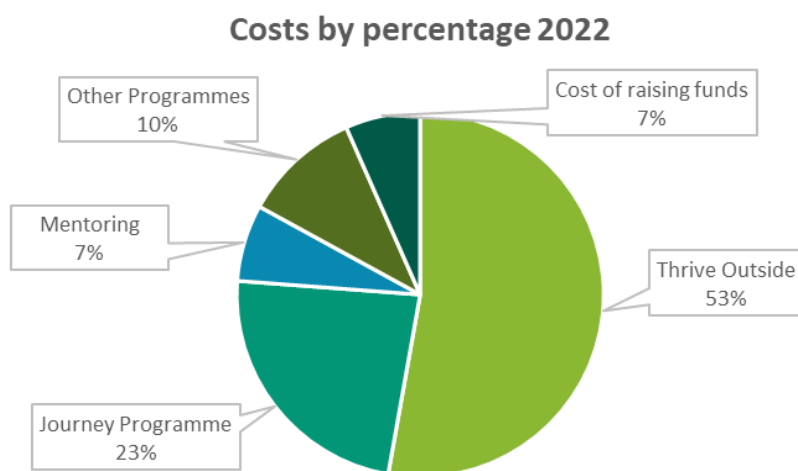
Income by percentage 2022



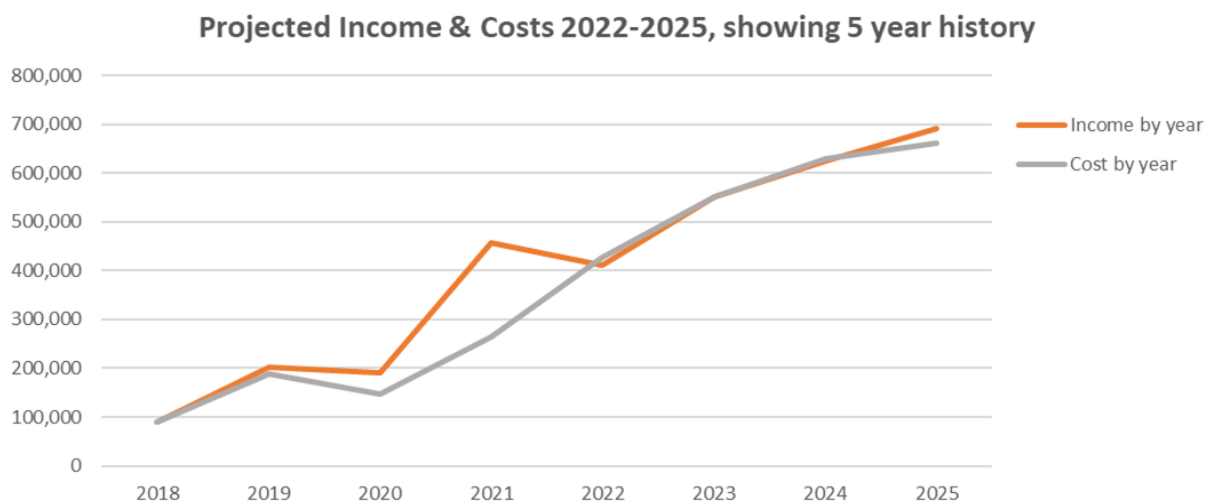
Costs: in line with the strategic decision to invest 2021's one-off surplus in additional staffing to increase residential project places in response to surging demand post-Covid, overall costs have increased 62% to £428,031. Our principal cost remains staffing - the complex needs of the children Free to Be support requires projects are planned and then led on the ground by experienced and skilled staff. As project places grow, consequently so does the organisation's salary needs. Salary and employment related costs increased 62% from £142,362 (2021) to £202,457 this year, driven by planned staffing growth to increase capacity, but also impacted by higher than expected UK inflation. Staff costs are projected to rise to c.£300,000 for 2023 and c.£350,000 in 2024 before stabilising from 2025 as staff numbers grow to support significantly increased project delivery to vulnerable young people.

All staff directly support the planning and running of projects and Free to Be does not employ specialist fundraising or other dedicated 'back office only' staff, although a key task for 2023 is to explore whether recruiting a specialist fundraiser is now necessary given the growing size of the organisation and the core aim to ensure all growth is sustainable. 93% of the charity's expenditure in 2022 related to delivery and management of projects and provision of support to young people including project support costs, with the remaining 7% relating to the cost of raising funds including fundraising support costs and governance. Inevitably as the organisation grows to support more young people, the associated fundraising task will eventually require additional staffing support, but the trustees remain committed that all staff regardless of role will always spend time working directly on projects with vulnerable children as this ensures the charity remains orientated entirely around the needs of the children we support.

Other principal costs were accommodation hire for residential programmes, outdoor activity instructor fees, food, fuel and other consumables directly related to residential project delivery. Investment in a database to better manage child and volunteer data is funded via a specific restricted grant.



Taken together, 2022 again represents a strong set of financial results which reflect that the charity continues to grow significantly and has continued to deliver strong donor confidence whilst doing so. Whilst increased staffing spend has led to a small in-year loss of £16,000, this is in line with projections and is part of a planned deficit budget amidst a strategy of medium term sustainable growth which will see income track just above or below costs for the next two years as the charity invests in sustainability, reflecting the transition from a micro charity pre-Covid to a sustainable small-medium sized charity.



Key aims for 2023-24 are to further imbed sustainability whilst managing steady growth, before a potential step change in the amount of long-term follow-on beneficiary support (mentoring,

Young Leaders, Journey Programmes) from 2025 onwards, though this stage of the growth plan is reliant upon first achieving funding stability at the current level of operations and will not proceed until the Trustees assess the charity is ready. In order to support these sustainability and growth goals, the charity will need the support of longer-term grant funding and corporate donors, and will reach out to funders particularly interested in supporting the sustainable growth of high promise small charities.

Reserves statement:

The Board have kept the charity's reserves policy and position under review throughout the year.

Our policy requires we hold a minimum of three months' operating expenditure in reserve, in addition to sufficient funds to deliver the projects planned in the next six month period.

At the end of the 2022 financial year, projected operating expenditure for 2023 was £23,000 per month, with £68,000 of planned project expenditure anticipated in the first 6 months, therefore requiring a reserves position of £137,000. Free reserves stood at £108,233 (2021: £137,024) at the end of 2022, with an additional £47,206 (2021: £34,416) restricted reserves and a further distinct designated fund of £100,000 targeted to eventual acquisition of a year-round base for the charity. Reserves held were therefore in accordance with the charity's reserves policy.

Future development

Core aims for the 2023 operating period:

- Transition the Thrive Outside programme to run from our new fixed base at Cudham Environmental Activities Centre, leading to significant efficiency savings and underpinning longer term place number growth.
- Further develop the Young Leader programme, both increasing place numbers and extending support to become year round.
- Embed the newly lengthened structure of the Journey Programme (18 months, up from 12 previously), to offer longer term support to our highest need young people.
- Work towards a strategic plan of eventually doubling place numbers over the next 5 years, with the majority of new places being on our longer-term support pathways for higher need young people.
- Continue to invest in our staffing capacity to deliver project place growth that is sustainable, increasing staff numbers to 7 FTE in 2023, and 8 FTE in 2024 (6 currently) with a focus on those areas which underpin sustainable growth - income generation and volunteer recruitment.
- Ensure the quality and 'magic' of our existing projects is maintained as we grow.
- Building on previous skills audits, continue to expand the diversity and skillset breadth of our Trustee Board.
- Continue to operate within our reserves policy.

Registered Address & Contact details

The charity's registered address is:

Free to Be Kids, Living Space, 1 Coral Street, Lambeth, London SE1 7BE
0203 778 0323; hello@freetobekids.org.uk; www.freetobekids.org.uk

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the

charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Trust's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Declarations

The trustees declare that they have approved the contents above as a true reflection of the charity's activities, operations and financial position within the 2022 operating period.

Signed on 26th October 2023 on behalf of the trustees:

Emma Kendall

Miss Emma Kendall (Chair)

A.C. Gutcher

Mrs Amy Gutcher (Treasurer)



Independent Examiner's Report to the Trustees of Free To Be Kids

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on page 15 to 24.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountant, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Shruti Soni FCCA FCIE

Date:

Shruti Soni Ltd ● Chartered Certified Accountants

117a St. John's Hill, Sevenoaks TN13 3PE

Free to Be Kids

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

For the period ended 31 December 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Income from:							
Donations and legacies	3	166,720	219,132	385,852	170,134	280,864	450,998
Charitable activities							
Thrive Outside Gateway	5	25,895	–	25,895	5,640	–	5,640
Other trading activities		223	–	223	158	–	158
Investments		60	–	60	13	–	13
Total income		192,898	219,132	412,030	175,945	280,864	456,809
Expenditure on:							
Raising funds	7	17,045	–	17,045	1,580	–	1,580
Charitable activities		210,568	200,418	410,986	13,085	249,671	262,756
Total expenditure		227,613	200,418	428,031	14,665	249,671	264,336
Net income / (expenditure) for the year	8	(34,715)	18,714	(16,001)	161,280	31,193	192,473
Transfers between funds		5,924	(5,924)	–	–	–	–
Net movement in funds		(28,791)	12,790	(16,001)	161,280	31,192	192,472
Reconciliation of funds:							
Total funds brought forward		237,024	34,416	271,440	75,744	3,224	78,968
Total funds carried forward		208,233	47,206	255,439	237,024	34,416	271,440

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17 to the financial statements.

Free to Be Kids

Balance sheet

As at 31 December 2022

	Note	£	2022 £	£	2021 £
Fixed assets:					
Tangible assets	12		<u>11,847</u>		<u>17,771</u>
			11,847		17,771
Current assets:					
Debtors	13	12,186		2,361	
Cash at bank and in hand		<u>313,108</u>		<u>333,543</u>	
		325,294		335,904	
Liabilities:					
Creditors: amounts falling due within one year	14	<u>81,702</u>		<u>82,234</u>	
Net current assets / (liabilities)			243,592		253,670
Total assets less current liabilities			<u>255,439</u>		<u>271,441</u>
Total net assets / (liabilities)	16		<u><u>255,439</u></u>		<u><u>271,441</u></u>
The funds of the charity:					
Restricted income funds	17		47,206		34,416
Unrestricted income funds:					
Designated funds		100,000		100,000	
General funds		<u>108,233</u>		<u>137,024</u>	
Total unrestricted funds			<u>208,233</u>		<u>237,024</u>
Total charity funds			<u><u>255,439</u></u>		<u><u>271,440</u></u>

Approved by the trustees on 26.10.23 and signed on their behalf by

Emma Kendall

Name: Emma Kendall

1 Accounting policies

a) Basis of preparation

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable meets the definition of a public benefit entity under FRS 102.

c) Going concern

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

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) 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 of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

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

f) Interest receivable

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

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies (continued)

h) Expenditure and irrecoverable VAT

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

- Costs of raising 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 offering residentials and delivering related services 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.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of estimated staff time attributable to each activity.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Motor Vehicles 4 years

k) 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.

l) 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. Cash balances exclude any funds held on behalf of service users.

m) 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.

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

Notes to the financial statements

For the period ended 31 December 2022

n) Pensions

The charity contributes towards the employees' personal pension schemes. The cost of the contribution is charged to the statement of financial activities on an accrual basis.

3 Income from donations and legacies

	Unrestricted £	Restricted £	2022 total Total £	2021 Total £
Grants and small donations	166,720	186,820	353,540	426,069
Donation in kind (note 4)	-	32,312	32,312	24,929
	<u>166,720</u>	<u>219,132</u>	<u>385,852</u>	<u>450,998</u>

4. Donation in kind

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Donation in kind includes				
Venue room hire		18,158	18,158	11,913
Vehicle maintenance		1,981	1,981	-
Equipment & consumables		4,833	4,833	11,264
Training		300	300	-
Professional services		5,000	5,000	-
Software		2,040	2,040	1,752
	<u>-</u>	<u>32,312</u>	<u>32,312</u>	<u>24,929</u>

5 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Thrive Outside Gateway	25,895	-	25,895	5,640
Total income from charitable activities	<u>25,895</u>	<u>-</u>	<u>25,895</u>	<u>5,640</u>

Charity has awarded subsidies of £60,508 to the participating schools and organisations. This has been netted off against the receipt of Referrer contributions £86,403.

6 Income from other trading activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Other sales	223	-	223	158
	<u>223</u>	<u>-</u>	<u>223</u>	<u>158</u>

Free to Be Kids

Notes to the financial statements

For the year ended 31 December 2022

7 Analysis of expenditure

	Cost of raising funds £	Charitable activities					Support costs £	2022 Total £	2021 Total £
		Thrive Outside Gateway £	Journey Programme £	Mentoring Programme £	Other programmes £				
Staff costs (Note 9)	15,261	71,909	37,638	12,062	20,048	45,539	202,457	142,362	
Recruitment, training and retention	-	906	-	-	-	8,836	9,742	-	
Travel	170	2,023	1,045	623	598	3,246	7,705	-	
Programme costs	-	26,615	11,803	7,303	2,759	985	49,465	118,764	
Food & Household	5	9,584	7,059	427	2,019	1,601	20,695	-	
Equipment & consumables	98	1,357	84	2	64	11,455	13,060	1,580	
Insurance cost	-	-	-	-	-	3,756	3,756	-	
Office cost and Admin expenses	-	28	-	-	-	571	599	-	
Professional fees	-	-	-	-	-	10,000	10,000	-	
Telephone, IT systems and software	836	1,057	211	-	14	6,035	8,153	-	
Vehicle costs	-	13,131	5,829	-	255	2,723	21,938	-	
Venue Hire	675	46,872	9,209	-	4,111	11,184	72,051	-	
Depreciation	-	-	-	-	-	5,924	5,924	-	
Independent examination	-	-	-	-	-	2,486	2,486	1,630	
	17,045	173,482	72,878	20,417	29,868	114,341	428,031	264,336	
Support costs	11,120	52,398	27,426	8,789	14,608	(114,341)	-	-	
Total expenditure 2022	28,165	225,880	100,304	29,206	44,476	-	428,031	264,336	
Total expenditure 2021	1,580	262,756	-	-	-	-	264,336		

Of the total expenditure, £227,613 was unrestricted (2021: £14,665) and £200,418 was restricted (2021: £249,671).

8 Net incoming resources for the year

This is stated after charging / crediting:

	2022 £	2021 £
Depreciation	5,924	5,924
Trustees' remuneration	Nil	Nil
Trustees' expenses	Nil	Nil
	<u>5,924</u>	<u>5,924</u>

9**Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	177,961	101,073
Social security costs	15,808	29,583
Employer's contribution to defined contribution pension schemes	8,688	11,706
	<u>202,457</u>	<u>142,362</u>

No employee earned more than £60,000 during the year (2021: nil).

The total employee benefits including pension contributions of the key management personnel were £89,362 (2021: £4,070).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

10 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022 No.	2021 No.
Charitable activities	5.5	4.0
	<u>5.5</u>	<u>4.0</u>

11 Related party transactions

There are no related party transactions to disclose for 2022 (2021: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

12 Tangible fixed assets

	Motor vehicles £	Total £
Cost or valuation		
At the start of the year	23,695	23,695
Additions in year	-	-
	<hr/>	<hr/>
At the end of the year	23,695	23,695
	<hr/>	<hr/>
Depreciation		
At the start of the year	5,924	5,924
Charge for the year	5,924	5,924
	<hr/>	<hr/>
At the end of the year	11,848	11,848
	<hr/>	<hr/>
Net book value		
At the end of the year	11,847	11,847
	<hr/> <hr/>	<hr/> <hr/>
At the start of the year	17,771	17,771
	<hr/> <hr/>	<hr/> <hr/>

All of the above assets are used for charitable purposes.

13 Debtors

	2022 £	2021 £
Trade debtors	3,620	-
Other debtors	1,847	-
Prepayments	6,719	2,361
	<hr/>	<hr/>
	12,186	2,361
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	1,020	1,020
Deferred income	80,682	81,214
	<hr/>	<hr/>
	81,702	82,234
	<hr/> <hr/>	<hr/> <hr/>

15 Deferred income

Deferred income comprises grant funding received in advance that relates to future years:

	2022 £	2021 £
Balance at the beginning of the year	81,214	101,501
Amount released to income in the year	(81,214)	(101,501)
Amount deferred in the year	80,682	81,214
	<hr/>	<hr/>
Balance at the end of the year	80,682	81,214
	<hr/> <hr/>	<hr/> <hr/>

16 Analysis of net assets between funds

	General unrestricted £	Designated £	Restricted £	Total funds 2022 £
Tangible fixed assets	-	-	11,847	11,847
Net current assets	108,233	100,000	35,359	243,592
Net assets at the end of the year	108,233	100,000	47,206	255,439

	General unrestricted £	Designated £	Restricted £	Total funds 2021 £
Tangible fixed assets	-	-	17,771	17,771
Net current assets	137,024	100,000	16,645	253,669
Net assets at the end of the year	137,024	100,000	34,416	271,440

17 Movements in funds

	At the start of the year 2022 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year 2022 £
Restricted funds:					
Programme funds					
Thrive Outside Gateway	4,645	132,288	(101,574)	-	35,359
Journey Programme	-	21,012	(21,012)	-	-
Other programmes	-	16,012	(16,012)	-	-
Project support – staffing	12,000	36,865	(48,865)	-	-
Project support – other	17,771	12,955	(12,955)	(5,924)	11,847
Total restricted funds	34,416	219,132	(200,418)	(5,924)	47,206
Unrestricted funds:					
Designated funds:					
Developing future sites	100,000	-	-	-	100,000
Total designated funds	100,000	-	-	-	100,000
General funds	137,024	192,898	(227,613)	5,924	108,233
Total unrestricted funds	237,024	192,898	(227,613)	5,924	208,233
Total funds	271,440	412,030	(428,031)	-	255,439

17 Movements in funds (continued.....)

	At the start of the year 2021 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year 2021 £
Restricted funds:					
Programme funds					
Thrive Outside Gateway	3,224	158,320	(156,899)	-	4,645
Journey Programme	-	29,023	(29,023)	-	-
Other programmes	-	2,500	(2,500)	-	-
Project support – staffing	-	64,521	(52,521)	-	12,000
Project support – other	-	26,500	(8,729)	-	17,771
Total restricted funds	3,224	280,864	(249,672)	-	34,416
Unrestricted funds:					
Designated funds:					
Developing future sites	-	-	-	100,000	100,000
Total designated funds	-	-	-	100,000	100,000
General funds	75,744	175,945	(14,665)	(100,000)	137,024
Total unrestricted funds	75,744	175,945	(14,665)	-	237,024
Total funds	78,968	456,809	(264,337)	-	271,440

Purposes of restricted and designated funds

Restricted funds are those where the donor has restricted the purpose to our residential projects and to the core costs of the charity – specifically the salaries of the joint CEOs and operational staff. Within unrestricted funds are designated funds of £100,000 – these are funds that the Trustees have designated for use in developing a future site for projects, in line with the charity's strategy to grow its impact.

FREE TO BE KIDS

England & Wales - Charity number 1165678

Accounts



Free to Be Kids

Registered Charity No: 1165678

Trustees' Annual Report and Unaudited Financial Statements
For the year period ending 31st December 2021

Reference and administrative details

Status: Charitable Incorporated Organisation

Registered Office: Living Space
1 Coral Street
Lambeth
London
SE1 7BE

Trustees: Mrs Rosie Macpherson (nee Atkinson) (Chair)
Mrs Amy Gutcher (Treasurer)
Mrs Debbie Boughtflower (Deputy Chair)
Ms Madeleine Maxwell-Libby (resigned July 2022)
Mr Chris Butterfield
Dr Gemma Cheney
Mr David van Eeghen (resigned December 2021)
Mrs Beulah Antonin (appointed April 2022)
Mrs Leila Shepherd-North (appointed April 2022)
Mrs Emma Kendall (appointed April 2022)
Mr Richard Nicholas (appointed April 2022)

Chief executive officers: Mike Gee
Rachel Mugan

Bankers: HSBC plc

Independent Examiner: Shruti Soni FCCA FCIE

Shruti Soni Ltd
Chartered Certified Accountants
117A St. John's Hill
Sevenoaks TN13 3PE

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the accounts. They comply with the charity's governing document, the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice ("SORP"), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Overview:

The particularly vulnerable children Free to Be supports have little other access to time away from often very challenging home circumstances, no access to the benefits of the outdoors or to the breathing space of nature. The impact of the pandemic and resulting lockdowns was profound for most, with 2021 referrals seeing a doubling of the prevalence of domestic violence and significant mental health challenges amongst primary school aged children referred to us for support. Children need what we can offer more than ever before. In response 2021 was a year of significant growth, both in terms of income, but also in terms of staffing and organisational capacity as Free to Be grows to deliver on its commitment to support increasing numbers of vulnerable young people.

2021 was also a year of rising to, and overcoming, challenges. National Covid restrictions continued to prevent the running of any residential projects until July and alternative project structures (localised 'adventure days', online delivery) needed to continue through the first part of the year. We campaigned passionately on behalf of vulnerable children that they should have access to the same rights to time in the outdoors that more affluent families enjoyed. And when Covid restrictions did ease in July 2021, we were incredibly proud to be one of the first organisations nationally to resume running residentially solely for disadvantaged children – being away on residential projects for vulnerable children only four days after restrictions eased to allow it.

As the need for our work grows, there is an increased need to review and adapt our ways of working to ensure growth is sustainable. 2021 saw the first steps towards implementation of a four year plan to build our staff team and volunteer base, review and hone our programmes, enhance our Board, and grow our income streams with the aim of supporting Free to Be to grow from a young, small charity of real potential, to an established medium sized charity with sustainable finances, all whilst continuing to deliver deep and powerful impact for the particularly vulnerable children who need us the most.

Objectives and Activities

Free to Be Kids (colloquially 'Free to Be') supports particularly vulnerable children and young people in London who are struggling with, or who are at risk of developing, emotional health difficulties. Included within this are many children who are currently being prevented from fulfilling their potential, both at school and in their wider lives, by difficulties with low confidence and self-esteem, challenges managing social relationships, or significantly negative views of themselves and their capacity to achieve. The Trustees have regard for the guidance issued by the Charity Commission on public benefit when overseeing the activities of the charity.

The objects of the CIO are, for the public benefit, the relief of children and young people residing in London and the South-East, or any other UK location with a similar need profile as the trustees may from time to time determine, who are in need by reason of their youth, ill-health, disability, financial hardship or other disadvantage via the provision of services that:

- (a) support them to develop better emotional health, build inner strengths to overcome challenges within their lives and consequently to manage better within social relationships at home, school or within their communities.
- (b) provide practical support, advice or guidance.

(c) increase access to new or enriching experiences that will facilitate social learning and the development of new skills.

We support these children by providing a range of therapeutically structured and nature based residential programmes (both one-off respite and longer-term intervention); young leaders' projects; and local mentoring, which support vulnerable children to change their stories about who they are, and who they can be.

In turn this supports young people to feel and to do better, at school, at home, and in their wider lives. Our projects are educational in the broadest of senses – helping young people who have experienced significant disadvantage to learn about the world, themselves and to further develop their confidence, self-belief and the broader social and emotional skillset needed to thrive.

Our main programme, Thrive Outside, offers a range of nature based residential projects and respite breaks across the year, which are structured in ways which enable participation from young people who would be unlikely to successfully engage with more mainstream support for their emerging emotional or mental health challenges. Common barriers to accessing support include poverty, the extent of their emotional or behavioural difficulties or ingrained negative views of adults due to interactions at school, home, or elsewhere. Our projects are carefully structured to overcome these barriers and support children and young people to find a sense of belonging and connection. Longer term follow-on support for the most in need is provided through our Journey Programme, a series of small group, high intervention, residentials attended by the same cohort of young people with complex needs over a year, and through our London-based mentoring programme, which provides one to one support during evenings and weekends.

Our Young Leader's programme supports teenagers who have particularly benefited from our projects but who are too old to return on Thrive Outside as participants, to be trained to return as Young Leaders, providing incredible role modelling and support to younger peers.

Free to Be is also able to create bespoke commissioned residential projects for particularly vulnerable young people, as and when capacity allows. Increasingly, we are looking to influence the sector via the provision of advice and support to smaller volunteer run organisations running residential projects for disadvantaged young people.

Free to Be aims to work in partnership with organisations offering ongoing work, including work with parents, so that our residentials and other projects form part of a wider, multi-organisation package of support that adds up to more than the sum of its parts.

We are committed to continuing to measure the impact of the change we support in young people.

Free to Be is run by a small staff team, increasing during the year from 3 up to 4, keeping core costs to a minimum. The charity relies upon and benefits immensely from several thousand hours of volunteer support each year. We believe it is the special qualities uniquely brought by volunteers – their particular passion, creativity and commitment to come together to make things work and to do the small things well, which makes what we offer so special.

Model

Free to Be's focus is on children's emotional worlds – helping disadvantaged children to experience pride, exploration and adventure whilst supporting them to feel free to be children during their time with us, away from the weight and challenges of often complex home lives. First and foremost, we're a children's emotional health charity who use the power of residentials and time spent in the outdoors to create meaningful change, rather than a 'holiday' or 'summer camp' focussed organisation. Crucially, we aim to use the in-depth relationships built with 'hard to reach' children on their initial residential, to provide in-depth support to those most in need throughout the year.

We work with schools, Social Services and other organisations to reach the children who need this type of support the most.

Many of the children we support arrive with beliefs about themselves that they are ‘unimportant’, ‘bad’, ‘failing’, ‘a problem’ or somehow ‘broken’, ‘damaged’ or ‘different’. Free to Be fundamentally believes that every child deserves to experience joy and adventure within their childhood.

As a result, we structure all of our projects to support children to more often feel special, proud and valued and to provide regular opportunities to feel successful and brave. Nature, the outdoors, creative arts, engaging with animals and cooking are key parts of most projects. Many learn to swim, ride a bike or camp out for the first time and meet adults with backgrounds and perspectives very different from their own. Children come away with memories which last a lifetime, and with a much richer sense of their own potential.

Our model is built around the concepts of attachment, resilience and working relationally and empathetically to help young people explore who they are and who they want to be in the world. Projects incorporate the concept of the ‘safe stretch zone’ to support young people to feel safe to explore new beliefs about themselves. Participating in new experiences, overcoming safe challenge and experiencing learning in a space very different to traditional classroom environments helps children who are often struggling in mainstream education to develop greater self-esteem, build confidence and resilience, develop social problem solving skills, and to identify leadership or other qualities which have perhaps not come to the fore in other settings. For many, it marks a real change in how they think and feel about themselves. In turn, opening up new paths for their future.

Many of our most vulnerable young people return to us year on year with our respite projects becoming an integral part of their childhoods. As the charity grows our ambition is to continue to develop our long-term support offer even further, creating maximum benefit from the initial residential children attend.

Structure, Governance and Management

Free to Be Kids is a registered Charitable Incorporated Organisation (C.I.O), registered charity number 1165678, and is governed via its constitution and its ‘Policy & Procedures’ manual. The charity is commonly known as ‘Free to Be’. As an organisation built around delivering direct support to vulnerable children, with an emphasis on residential work, Free to Be recognises the special responsibilities it holds in respect of safeguarding and child protection. Safer recruitment procedures are in place governing the recruitment of volunteers to projects and include: enhanced DBS checks renewed at least every three years, provision of two references, in-person interviews, and completion of a training/selection course covering safeguarding, boundaries, behaviour support and other core topics. All components of projects, from use of residential sites and minibuses to every activity session, are subject to thorough risk assessment. Where external instructors are required, they are selected in line with the relevant standards for accreditation. Policies in these areas are carefully developed in accordance with current legislation and sector best practice and are reviewed every two years.

Free to Be has Public Liability and Personal Accident insurance in place covering all of its activities.

The charity is led by a small paid leadership team with governance provided by the separate Trustee Board. Between them the leadership team have in excess of thirty-five years’ experience leading interventions and residential work with extremely vulnerable young people, charity management and supporting families with complex needs. The charity’s safeguarding provision is led by Mike Gee who is a consultant social worker with eighteen year’s post-qualifying practice and particular experience working with vulnerable children in non-mainstream settings. Further detail regarding the leadership team’s background and experience is available at www.freetobekids.org.uk.

The trustees during the financial period were:

Mrs Rosie Macpherson (nee Atkinson) (Chair)

Mrs Debbie Boughtflower (Deputy Chair)

Mr Chris Butterfield

Mr David van Eeghen (resigned December 2021)

Mrs Amy Gutcher (Treasurer)

Ms Madeleine Maxwell-Libby

Dr Gemma Cheney

Through the financial year the Board undertook an in-depth skills audit and subsequent recruitment process, culminating in the appointment of four new trustees to the Board (commencing April 2022). New trustees are appointed by due process led by the current trustees, and trustees serve for a term of three years, after which they may be reappointed.

Trustee meetings continued to take place at least termly.

The Board includes senior professionals qualified in the fields of charity accountancy, clinical psychology and family law and encompasses the following areas of expertise:

Chartered accountancy and financial controls.

Clinical psychology, Social Care and CAMHS.

Public and private family law; UK Court system.

Residential support and outreach therapeutic youth work.

Charity management and strategy. Looked After Children & foster care.

Management strategy, growth planning, financial modelling (from the 2022 financial year)

Sales and marketing (from the 2022 financial year)

Fundraising (from the 2022 financial year)

Contract & Property law (from the 2022 financial year)

Achievements and Performance

The Trustee's primary goals for the 2021 financial year were:

- Continue providing in-depth support, virtual where needed, to existing young people, whatever challenges the pandemic creates.
- Advocate powerfully on behalf of vulnerable children for a return to residential opportunities.
- Ensure the charity's financial and staffing position will allow the delivery of increased place numbers as soon as this becomes possible, in recognition of the huge need and demand for this work as we emerge from the pandemic.
- Secure longer term grant funding towards both existing and new salaries required to make the above work possible.
- Maintain income diversity alongside new grant funding, building on 2020's success with individual donations and sponsored events.
- Seek to deliver residential work within the Government's HAF programme, securing contracts with at least 3 London Boroughs.
- Create a new strategic plan for 2021-23, aiming to meet expressed need by increasing residential project place numbers by the end of that period by a minimum of 50% from 225 (2019 - pre-Covid) to 340, and aspirationally towards 450 (a 100% increase from 2019).
- Continue to operate in line with our reserves policy.

The charity has achieved each of these aims, although as the charity continues to grow there is further work to do on longer term grant funding. Key achievements for the period were the successful resumption of our Thrive Outside, Journey Programme and recurring respite residential projects once Covid restrictions permitted from July 2021 onwards; the growth of our staff team for 3 to 4 also in July; design of a new 'Saturday Adventure Club' follow on support strand for young people after residential project attendance, led by our new senior youth worker and scheduled to launch January 2022; securing local Government contracts via the HAF scheme; diversifying income via a focus on fundraising events and online campaigns; and finally more than doubling our income both from 2020, but also from 2019 - the last year our finances were not impacted by Covid.

The number of residential projects delivered remained broadly steady despite losing the February and May half-terms, and Easter, to Covid restrictions, leaving the charity in a strong position to deliver a significant increase in 2022. (13 residential projects delivered July-December 2021 compared to 15 January-December 2019. Ground work in place to grow this to 24 residential projects per year by the end of 2022.) Total numbers of residential places delivered dropped slightly from 235 (2019) to 193 (2021) principally due to Covid restrictions limiting the maximum size of summer 2021 projects and as residential projects were only legally runnable from July. The number

of individual young people supported remained steady (169 in 2019, 172 in 2021) as children were supported via non-residential projects in the earlier part of the year.

Programmes delivered were:

Thrive Outside Programme (July-September 2021; October 2021): Our main programme. Thrive Outside comprises different elements for different young people linked to their need: (1) Gateway projects for new children at Easter (in ordinary years) and Summer: week long respite residential offering safe, adventurous and horizon broadening breaks from home for disadvantaged children from boroughs across London; (2) follow-on Recurring Respite projects for returning children in the summer and at October half-term; and over the following years, seeing the most in need children return to us year on year to provide support longer term through their childhoods. (3) the most in need young people are supported between residential via one of our longer-term support strands: the Journey Programme, Mentoring, or our young Leaders Programme.

Thrive Journey Programme (year round): a series of recurring small group residential for our highest need group of older children, spread across the year and aimed to have deep impact in supporting harder to reach young people to develop their story about themselves.

Thrive Mentoring Programme (year round): Individualised 12 month mentoring programme for young people who have previously attended a Thrive Outside gateway project and are in need of longer term support to build confidence and broaden horizons.

Young Leaders Programme Continuing to train, mentor and support some of our older young people who return on Thrive Outside gateway projects as young leaders, supporting younger peers.

Covid response Adventure Day Projects: (April 2021) With Thrive Outside residential still unable to run in the first half of 2021 due to Covid restrictions, we continued to deliver our 2020 Covid response day projects. Projects were designed to bring the core elements of our residential model to children’s local area, with minibus groups of children picked up from and dropped back to home after a day of adventure and support via local activities.

Total participant numbers:

	Individual young people	Notes:
Thrive Outside Gateway/Recurring Respite	158	These two programmes were merged in 2021 with a mix of new and returning children on all projects.
Journey Programme	14 (28)	2 cohorts (one of 8 children, one of 6) attending 2 projects each (3 rd and 4 th projects fall in 2022 financial year).
Mentoring programme	10	
Young Leaders' Programme	8	
Covid response 'Adventure Day' Projects	46	

Table refers to individual children participating on each project. Some children attended more than one project/category of project. Total unique children worked with across all projects in 2021 were 172.

Referrals & Need:

We experienced significant demand for our services as the country began to open up post-Covid. In general, young people referred presented with a higher level of need with a doubling of the prevalence of domestic violence related issues within referrals. There were very many incredibly sad stories, including one 9 year old girl who would sneak the bread knife from the kitchen and use it to cut herself quietly in her room, to an 8 year old boy whose first ever birthday party was interrupted by his father violently assaulting his mother whilst under the influence of class A drugs, with the Police then raiding the house and arresting the father in front of the young boy’s friends.

As usual, referring organisations included a wide range of primary and secondary schools operating in deprived areas of London, specialist homelessness charities, Social Services teams, Young Carers' projects, housing associations and a range of other community and charitable organisations. Families referred were often dealing with multiple, often inter-linked, issues of poverty, emotional and behavioural challenges and historical trauma. Referrer's primary goals were: for children referred to grow in confidence and self-esteem by being supported to take on and overcome new challenges; to have a fresh/neutral safe space to practice social skills; to make lasting happy memories and experience growth in feelings of pride, value and adventure amidst what for many were exceptionally challenging circumstances.

Of those referred to us in 2021:

- **100%** were from extremely disadvantaged backgrounds including having experienced housing instability/homelessness; had a parent experiencing mental health problems or addiction issues; acting as Young Carers; recent experiences of loss/trauma; experienced food/material poverty.
- **80%** would have had no other break from these circumstances or no other safe access to outdoor spaces.
- **55%** had significant involvement from statutory agencies relating to risk (either being at risk of, or having experienced, school exclusion or a Social Services referral within the past year.).

For **98%** these difficulties were impacting emotional health, leading to emotional or social difficulties assessed within either their school or home environment. In particular, the majority struggled with issues relating to low self-confidence, low self-esteem and very limited views of their own worth and potential.

Volunteers & staffing:

Volunteers continued to be a crucial resource. Without the capacity to induct and train new volunteers for much of 2020 and the first half of 2021, new volunteer recruitment and retention was a key focus area in the second half of the year. In total 104 volunteers supported our projects through 2021.

As per our 2020 report, a core task has been to grow our staff team to prepare for planned growth. Full time equivalent staffing grew from 2.4 FTE at the end of 2020, to 4 by the end of 2021. Further staffing growth will be required to ensure planned 2022 delivery aims are sustainable. Securing longer term grants to underpin staffing growth, in turn underpinning increased project delivery, is a key aim for 2022.

Impact:

The trustees place a high value on evidencing the value and impact of the services Free to Be provides. At the end of projects young people complete child focussed feedback forms allowing us to gather their stories, drawings and the words they use to describe themselves. Adult volunteers complete observation sheets and structured feedback opportunities are provided for referrers and for parents. In 2021:

- **100%** of children attending developed at least one significantly improved social skill including making/keeping friends; resolving frustrations without lashing out; relating better with adults.
- **98%** self-reported improved indicators of self-esteem and/or social confidence.
- **97%** felt brave enough to try something they had never before felt possible.

In subsequent follow up with referrers (largely school SENCOs but also social-workers/youth-workers) **100%** of those responding reported change in emotional health/social skills which endured into the new school term including better peer interactions; managing better when things go wrong; having greater belief in their own potential.

Further detail regarding the specific performance and impact of the charity's work in 2021, particularly work in response to the pandemic, can be found within our 2021 Impact Report, accessible here:

https://www.freetobekids.org.uk/_files/ugd/02c029_2ec3af1f59c743eeb9fb30b6e9d7f124.pdf

Risk

As for all charities, the Covid pandemic presented a significant risk to our services and financial stability. 2021 saw us return to our pre-pandemic residential delivery model from July onwards, whilst maintaining significant risk mitigations implemented during Covid.

Beyond Covid, the charity did not experience any major incidents of risk relating to its operations, reputation, finances nor the safeguarding or welfare of participants during the period.

The trustees continued to maintain, review and update a register of significant risks to the charity's operation and ongoing effectiveness. The trustees confirm that the major risks to which the charity may be exposed, including risks arising from the pandemic, continue to be kept under review and that systems are in place and functioning effectively to manage any such risks.

Financial Review

The charity has this year moved its financial year end from 6th to 31st December annually. As a result the below accounts refer to a period of just under 13 months from 6th December 2020 to 31st December 2021.

2021 was a very successful fundraising year, with significant income growth. Having previously experienced strong growth 2018 to 2019 (income more than doubling from £90,585 to £202,985, project and beneficiary numbers seeing similar growth), the impact of Covid had then seen income experience a 6% dip in 2020, dropping to £191,555. However substantial fundraising work, alongside some restricted grants being deferred from 2020 to 2021 as linked projects were deferred due to Covid restrictions, has seen 2021 income more than double to £456,809.

As last year, a strength compared to pre-Covid was diversity of income streams. Although income from grants and corporates remained the largest stream, accounting for approximately 63% of income (2020: 62%), funds from individuals and sponsored events raised just over £70,000 (15% of income; 2020: c.£25,000 at 13% of income). Successful delivery of local Government contracts under the Government's 'Holiday activity and food programme' (HAF) brought in £48,000 (11%). The balance of income coming from gifts in kind, referrer contributions and part-time use of the furlough scheme in the early months of 2021. Contributions to residential place costs from referrers remained low at £5,640, approximately half of an ordinary year pre-Covid, reflecting the loss of the Easter residential project season, and place number limitations in summer, due to Covid restrictions. The trustees remain incredibly grateful to all the individual donors who ran marathons; canoed down rivers; ran, quite literally, the length of Wales; cycled the British coastline and donated the proceeds from birthdays, weddings, funerals and more throughout the year.

Costs have also seen significant growth, though at a delayed rate compared to income, increasing 80% from £146,630 in 2020 to £264,336 this year. Further increases to circa £370,000 per annum are projected for 2022. Some caution is required in analysing 2021 costs in isolation. Just as 2021 income is pushed upwards by the impact of Covid with 2020 funds brought forward to the 2021 year, costs are pushed lower via Covid restrictions making 2021 very much a year of two halves in terms of expenditure - six months of Covid level lower cost delivery via day projects and online with a low staffing base, and six months of ramped up delivery which will continue, and grow further, next year. The 2022 cost projection of £370,000 is therefore a more realistic one for future annual costs at this scale of delivery.

The principal cost is by far staffing. The complex needs of the children Free to Be support requires projects are planned and then led on the ground by experienced and skilled staff. As project places grow, consequently so does the organisation's salary bill. Employment costs increased by 65% from £92,170 (2020) to £142,362 this year. These are projected to rise to c.£210,000 in 2022 and c.£300,000 for 2023 onwards as staff numbers grow to support significantly increased project delivery to vulnerable young people.

All staff directly support the planning and running of projects and Free to Be does not employ specialist fundraising or other dedicated 'back office only' staff. Consequently, just under 99% of

the charity's expenditure in 2021 again related directly to delivery and management of projects and provision of support to young people. With circa 1.4% relating to governance and the cost of raising funds. Inevitably as the organisation grows to support more young people, the associated fundraising task will eventually require additional staffing support, but the trustees remain committed that all staff regardless of role will always spend time working directly on projects with vulnerable children as this ensures the charity remains orientated entirely around the needs of the children we support.

2021 also saw the charity invest £24,000 in acquiring its own minibus, this being a more reliable and cost efficient option over the long term compared to hiring for increased numbers of projects. This purchase was made possible by the generous support of Newton Consulting and the trustees again extend their thanks for the very significant efficiency benefits this donation has brought. Other principal costs were accommodation hire for residential programmes, outdoor activity instructor fees, food, fuel and other consumables related to residential project delivery.

Taken together, 2021 represents a very successful set of financial results which reflect that the charity has begun to grow significantly and has continued to deliver strong donor and stakeholder confidence in its outcomes whilst doing so. Significantly increased income alongside a delayed increase in costs (much of which will not be seen until the 2022-23 years) has led to a surplus of income over expenditure this year of £192,473. This is of course very much welcomed, but it is important to view this in the context outlined above with a surplus of this size very much a one off product of the unusual operating circumstances created by Covid during 2020-21. Nevertheless, the charity is well placed for future growth as a result.

In order to ensure growth continues, but also that operations at increased scale can be delivered sustainably, significant further investment in staffing and infrastructure will be required over the next 3 year period. Crucially, the 2021 surplus of income over expenditure has allowed the trustees the opportunity to create a designated fund set aside towards future costs of eventual acquisition of a year-round residential base – a key sustainability goal given the human resource and financial costs of delivery from over a dozen different venues currently planned for 2022. £100,000 is currently designated to support this transition and the associated changes in staffing and related structures. Similarly, the charity will transition to more sustainable internal operating structures throughout the next year, moving to a database system to hold the rapidly expanding child and volunteer data, shift to an outsourced Xero accounting system, and invest in the operations staffing required to organise the increasingly complex logistics of delivering a planned increase to 24 residentials and 325 residential places in 2022, a jump of 60-70% from the 15 residentials and 235 places delivered in the last full year pre-Covid. In order to support these sustainability and growth goals, the charity will need the support of longer-term grant funding and corporate donors, and will reach out to funders particularly interested in supporting the sustainable growth of high promise small charities.

Reserves statement:

The Board have kept the charity's reserves policy and position under review throughout the year.

Our policy requires the charity hold a minimum of three months' operating expenditure in reserve, in addition to sufficient funds to deliver the projects planned in the next six month period.

At the end of the 2021 financial year, projected operating expenditure for 2022 was £20,000 per month, with £65,000 of planned project expenditure anticipated in the first 6 months, therefore requiring a reserves position of £125,000. Free reserves stood at £137,024 (2020: £75,744) at the end of 2021, with an additional £16,645 (2020: 3,224) restricted reserves and, as detailed above, a distinct designated fund of £100,000 targeted to eventual acquisition of a year-round base for the charity. Reserves held were therefore in accordance with the charity's reserves policy.

Future development

Core aims for the 2022 operating period:

- Following 2021's successful Board skills audit, complete the recruitment of 3-4 new trustees with skillsets in growth management, fundraising, business development and systems.
- Continue to develop the organisation's sustainability via growing the staff team. In particular release CEO time for growth, fundraising and strategy by recruiting an operations manager to lead on the day to day mechanics of organising our core projects.
- Complete work on other sustainability and growth related infrastructure projects – database systems for child and volunteer data; refine our project offer.
- Move towards purchase or long-term lease of a year round residential site, removing the need to run projects from in excess of a dozen different 'pop-up' venues per year, vastly increasing efficiency and scalability.
- Increase residential project places to circa 300-330 through 2022 (from 235 in the last full year pre-Covid) to begin growing to respond to increased need.
- Pilot a new longer term support strand ('Saturday Adventure Club') for higher need children who are too young for our Journey Programme, to provide additional ongoing support between residential
- Secure longer term grant funding towards both existing and new salaries required to make the above work possible.
- Maintain income diversity alongside new grant funding, building on 2020 and 2021's success with individual donations and sponsored events.
- Develop a new strategic plan for the period up to 2025, aiming to support further growth of place numbers whilst also increasing organisational capacity and sustainability, culminating in transitioning Free to Be Kids from a small local charity to a medium sized regional charity by 2025. This plan to support place number growth from projected 300-330 places in 2022, to above 600 places by the end of 2025 in order to respond to pressing need.
- Continue to operate in line with our reserves policy.

Registered Address & Contact details

The charity's registered address is:

Free to Be Kids

Living Space, 1 Coral Street, Lambeth, London SE1 7BE

0203 778 0323; hello@freetobekids.org.uk; www.freetobekids.org.uk

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Trust's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Declarations

The trustees declare that they have approved the contents above as a true reflection of the charity's activities, operations and financial position within the 2020-21 operating period.

Signed on 26th October 2022 on behalf of the trustees:



Mrs Rosie Macpherson (Chair)



Mrs Amy Gutcher (Treasurer)

Independent Examiner's Report to the Trustees of Free To Be Kids

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on page 14 to 23.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountant, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Shruti Soni

Shruti Soni FCCA FCIE

Date: 27/10/2022

Shruti Soni Ltd ● Chartered Certified Accountants

117a St. John's Hill, Sevenoaks TN13 3PE

Free to Be Kids

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

For the period ended 31 December 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Income from:							
Donations and legacies	3	170,134	280,864	450,998	44,657	113,809	158,467
Charitable activities							
Charitable Activities	5	5,640	-	5,640	4,900	-	4,900
Other trading activities		158	-	158	-	-	-
Investments		13	-	13	81	-	81
Other		-	-	-	-	28,108	28,108
Total income		175,945	280,864	456,809	49,638	141,917	191,555
Expenditure on:							
Raising funds	7	1,580	-	1,580	19	38	57
Charitable activities		13,085	249,671	262,757	7,919	138,605	146,524
Other		-	-	-	-	50	50
Total expenditure		14,665	249,671	264,336	7,937	138,693	146,630
Net income / (expenditure) for the year	8	161,280	31,192	192,473	41,700	3,224	44,924
Transfers between funds		-	-	-	-	-	-
Net movement in funds		161,280	31,192	192,473	41,700	3,224	44,924
Reconciliation of funds:							
Total funds brought forward		75,744	3,224	78,968	34,044	-	34,044
Total funds carried forward		237,025	34,416	271,441	75,744	3,224	78,968

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17 to the financial statements.

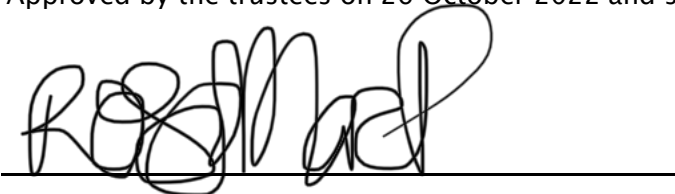
Free to Be Kids

Balance sheet

As at 31 December 2021

	Note	£	2021 £	£	2020 £
Fixed assets:					
Tangible assets	12		<u>17,771</u>		<u>-</u>
			17,771		-
Current assets:					
Debtors	13	2,361		3,289	
Cash at bank and in hand		<u>333,543</u>		<u>177,180</u>	
		335,904		180,469	
Liabilities:					
Creditors: amounts falling due within one year	14	<u>82,234</u>		<u>101,501</u>	
Net current assets / (liabilities)			253,670		78,968
Total assets less current liabilities			<u>271,441</u>		<u>78,968</u>
Total net assets / (liabilities)	16		<u>271,441</u>		<u>78,968</u>
The funds of the charity:	17				
Restricted income funds			34,417		3,224
Unrestricted income funds:					
Designated funds		100,000		-	
General funds		<u>137,024</u>		<u>75,744</u>	
Total unrestricted funds			<u>237,024</u>		<u>75,744</u>
Total charity funds			<u>271,441</u>		<u>78,968</u>

Approved by the trustees on 26 October 2022 and signed on their behalf by



Name: Rosie Macpherson

Title: Chair of Trustees

1 Accounting policies

a) Basis of preparation

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable meets the definition of a public benefit entity under FRS 102.

c) Going concern

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

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) 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 of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

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

f) Interest receivable

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

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies (continued)

h) Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- Costs of raising 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 offering residentials and delivering related services 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.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Motor Vehicles 4 years

k) 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.

l) 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. Cash balances exclude any funds held on behalf of service users.

m) 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.

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

n) Pensions

The charity contributes towards the employees' personal pension schemes. The cost of the contribution is charged to the statement of financial activities on an accrual basis.

3 Income from donations and legacies

	Unrestricted £	Restricted £	2021 total Total £	2020 Total £
Grants and small donations	170,134	255,935	426,069	142,759
Donation in kind (note 4)	-	24,929	24,929	15,708
	<u>170,134</u>	<u>280,864</u>	<u>450,998</u>	<u>158,467</u>

4. Donation in kind

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Donated equipment and supplies	-	24,929	24,929	15,708
	<u>-</u>	<u>24,929</u>	<u>24,929</u>	<u>15,708</u>

5 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Delivering programmes	5,640	-	5,640	4,900
Total income from charitable activities	<u>5,640</u>	<u>-</u>	<u>5,640</u>	<u>4,900</u>

Income from other trading activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Other sales	158	-	158	-
	<u>158</u>	<u>-</u>	<u>158</u>	<u>-</u>

6 Income from investments

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Bank interest	13	-	13	81
	<u>13</u>	<u>-</u>	<u>13</u>	<u>81</u>

Free to Be Kids

Notes to the financial statements

For the year ended 31 December 2021

7 Analysis of expenditure

	Cost of raising funds £	Free to Be projects £	Support costs £	2021 Total £	2020 Total £
Staff costs (Note 9)	–	137,884	4,478	142,362	92,170
Programme costs	–	90,672	28,093	118,765	53,904
Fundraising costs	1,580	–	–	1,580	57
Independent examination	–	–	1,630	1,630	499
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,580	228,556	34,201	264,336	146,630
Support costs		34,201	(34,201)	–	–
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure 2021	1,580	262,757	–	264,336	146,630
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total expenditure 2020	57	146,574	–	146,630	

Of the total expenditure, £14,665 was unrestricted (2020: £7,937) and £249,671 was restricted (2020: £138,693).

8 Net incoming resources for the year

This is stated after charging / crediting:

	2021	2020
	£	£
Depreciation	5,924	–
Trustees' remuneration	Nil	Nil
Trustees' expenses	Nil	Nil
	<u> </u>	<u> </u>

9**Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	101,073	74,741
Social security costs	29,583	10,314
Employer's contribution to defined contribution pension schemes	11,706	7,115
	<u> </u>	<u> </u>
	<u>142,362</u>	<u>92,170</u>

No employee earned more than £60,000 during the year (2020: nil).

The total employee benefits including pension contributions of the key management personnel were £4,070 (2020: £2,783).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

10 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021	2020
	No.	No.
Charitable activities	4.0	3.0
	<u> </u>	<u> </u>
	<u>4.0</u>	<u>3.0</u>

11 Related party transactions

There are no related party transactions to disclose for 2021 (2020: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

12 Tangible fixed assets

	Motor vehicles £	Total £
Cost or valuation		
At the start of the year	-	-
Additions in year	23,695	23,695
At the end of the year	23,695	23,695
Depreciation		
At the start of the year	-	-
Charge for the year	5,924	5,924
At the end of the year	5,924	5,924
Net book value		
At the end of the year	17,771	17,771
At the start of the year	-	-
All of the above assets are used for charitable purposes.		

13 Debtors

	2021 £	2020 £
Prepayments	2,361	3,289
	2,361	3,289

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,020	-
Deferred income	81,214	101,501
	82,234	101,501

15 Deferred income

Deferred income comprises grant funding received in advance that relates to future years:

	2021 £	2020 £
Balance at the beginning of the year	101,501	108,738
Amount released to income in the year	(101,501)	(108,738)
Amount deferred in the year	81,214	101,501
Balance at the end of the year	81,214	101,501

16 Analysis of net assets between funds

	General unrestricted £	Designated £	Restricted £	Total funds 2021 £
Tangible fixed assets	–	–	17,771	17,771
Net current assets	137,024	100,000	16,645	253,670
Net assets at the end of the year	137,024	100,000	34,417	271,441

	General unrestricted £	Designated £	Restricted £	Total funds 2020 £
Net current assets	75,744	–	3,224	78,968
Net assets at the end of the year	75,744	–	3,224	78,968

17 Movements in funds

	At the start of the year 2021 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year 2021 £
Restricted funds:					
Programme funds	3,224	280,864	(249,671)	–	34,416
Total restricted funds	3,224	280,864	(249,671)	–	34,416
Unrestricted funds:					
Designated funds:					
Developing future sites	–	–	–	100,000	100,000
Total designated funds	–	–	–	100,000	100,000
General funds	75,744	175,945	(14,665)	(100,000)	137,025
Total unrestricted funds	75,744	175,945	(14,665)	–	237,025
Total funds	78,969	456,809	(264,336)	–	271,441

17 Movements in funds (continued.....)

	At the start of the year 2020 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year 2020 £
Restricted funds:					
Programme funds	-	141,917	(138,693)	-	3,224
Total restricted funds	-	141,917	(138,693)	-	3,224
Unrestricted funds:					
Designated funds:					
Developing future sites	-	-	-	-	-
Total designated funds	-	-	-	-	-
General funds	34,044	49,638	(7,938)	-	75,744
Total unrestricted funds	34,044	49,638	(7,938)	-	75,744
Total funds	34,044	191,555	(146,631)	-	78,968

Purposes of restricted and designated funds

Restricted funds are those where the donor has restricted the purpose to our residential projects and to the core costs of the charity – specifically the salaries of the joint CEOs and operational staff. Within unrestricted funds are designated funds of £100,000 – these are funds that the Trustees have designated for use in developing a future site for projects, in line with the charity's strategy to grow its impact.

FREE TO BE KIDS

England & Wales - Charity number 1165678

Accounts



Free to Be Kids

Registered Charity No: 1165678

Trustees' Annual Report

For the accounting period ending 5th December 2020

Like most organisations, Free to Be Kids' operations, finances and plans have been impacted profoundly by the global pandemic and resulting lockdowns throughout this financial year.

With the charity's core residential work becoming impossible to run due to government restrictions, the organisation pivoted to launch new online programmes and deliver more local, smaller scale work compatible with physical distancing. Throughout, the delivery of meaningful interventions to the charity's most vulnerable beneficiaries remained the priority, with many families expressing that this work was their only positive support during lockdown periods. Alongside this, the Leadership Team worked hard to balance the need to remain in a stable financial position, so as to ensure the quick resumption of the organisation's signature nature-based residential work as soon as restrictions eased.

Without Free to Be, the children we support would have no access to time spent outdoors or in nature. Many have felt the impact of the pandemic more acutely than most, with more than 1 in 10 losing a family member to Covid in the first wave alone. However much the charity's core work was needed pre-2020, the impact of lockdowns and the pandemic have multiplied this tenfold. As such, the charity took steps to ensure it was in a position to deliver such work quickly once restrictions allowed, designating funds to these projects and making use of furlough where needed to manage impact on finances, all whilst continuing to provide ongoing support to the most vulnerable.

As a result of careful financial management through the period, the charity remains in good financial health, despite suffering a circa 6% decrease in turnover. (Which should be set in the context that a 25-50% increase had been forecast.) The main financial impact being an inability to secure longer term grant funding against the charity's main residential work, such work having been prevented by Covid regulations for almost the whole of this financial period.

Objectives and Activities

Free to Be Kids (colloquially 'Free to Be') supports particularly vulnerable children and young people in London who are struggling with, or who are at risk of developing, emotional health difficulties. Included within this are many children who are currently being prevented from fulfilling their potential, both at school and in their wider lives, by difficulties with low confidence and self-esteem, challenges managing social relationships, or significantly negative views of themselves and their capacity to achieve.

We support these children by providing a range of therapeutically structured and nature based residential programmes (both one-off respite and longer term intervention); young leaders' projects; and local mentoring, which support vulnerable children to change their stories about who they are, and who they can be.

In turn this supports young people to feel and to do better, at school, at home, and in their wider lives. Our projects are educational in the broadest of senses – helping young people who have experienced significant disadvantage to learn about the world, themselves and to further develop their confidence, self-belief and the broader social and emotional skillset needed to thrive.

Our main programme, Thrive Outside, offers a range of nature based residential projects and respite breaks across the year, which are structured in ways that enable participation from young people who

would be unlikely to successfully engage with more mainstream support for their emerging emotional or mental health challenges. Common barriers to accessing support include poverty, the extent of their emotional or behavioural difficulties or ingrained negative views of adults due to interactions at school, home, or elsewhere. Our projects are carefully structured to overcome these barriers and support children and young people to find a sense of belonging and connection. Longer term follow-on support for the most in need is provided through our Journey Programme, a series of small group, high intervention, residential attended by the same cohort of young people with complex needs over a year, and through our London-based mentoring programme, which provides one to one support during evenings and weekends.

Our Young Leader's programme supports teenagers who have particularly benefited from our projects but who are too old to return on Thrive Outside as participants, to be trained to return as Young Leaders, providing incredible role modelling and support to younger peers.

Free to Be is also able to create bespoke commissioned residential projects for particularly vulnerable young people, as and when capacity allows. Increasingly, we are looking to influence the sector via the provision of advice and support to smaller volunteer run organisations running residential projects for disadvantaged young people.

Free to Be aims to work in partnership with organisations offering ongoing work, including work with parents, so that our residential and other projects form part of a wider, multi-organisation package of support that adds up to more than the sum of its parts.

We are committed to continuing to measure the impact of the change we support in young people.

Free to Be is run by a very small staff team of 3, keeping core costs to a minimum. The charity relies upon and benefits immensely from several thousand hours of volunteer support each year. We believe it is the special qualities uniquely brought by volunteers – their particular passion, creativity and commitment to come together to make things work and to do the small things well, which makes what we offer so special.

Model

Free to Be's focus is on children's emotional worlds – helping disadvantaged children to experience pride, exploration and adventure whilst supporting them to feel free to be children during their time with us, away from the weight and challenges of often complex home lives. First and foremost, we're a children's emotional health charity who use the power of residential and time spent in the outdoors to create meaningful change, rather than a 'holiday' or 'summer camp' focussed organisation. Crucially, we aim to use the in-depth relationships built with 'hard to reach' children on their initial residential, to provide in-depth support to those most in need throughout the year.

We work with schools, social services and other organisations to reach the children who need this type of support the most.

Many of the children we support arrive with beliefs about themselves that they are 'unimportant', 'bad', 'failing', 'a problem' or somehow 'broken', 'damaged' or 'different'. Free to Be fundamentally believes that every child deserves to experience joy and adventure within their childhood.

As a result, we structure all of our projects to support children to more often feel special, proud and valued and to provide regular opportunities to feel successful and brave. Nature, the outdoors, creative arts, engaging with animals and cooking are key parts of most projects. Many learn to swim, ride a bike or camp out for the first time and meet adults with backgrounds and perspectives very different from their own. Children come away with memories which last a lifetime, and with a much richer sense of their own potential.

Our model is built around the concepts of attachment, resilience and working relationally and empathetically to help young people explore who they are and who they want to be in the world. Projects incorporate the concept of the 'safe stretch zone' to support young people to feel safe to explore new beliefs about themselves. Participating in new experiences, overcoming safe challenge and

experiencing learning in a space very different to traditional classroom environments helps children who are often struggling in mainstream education to develop greater self-esteem, build confidence and resilience, develop social problem solving skills, and to identify leadership or other qualities which have perhaps not come to the fore in other settings. For many, it marks a real change in how they think and feel about themselves. In turn, opening up new paths for their future.

Many of our most vulnerable young people return to us year on year with our respite projects becoming an integral part of their childhoods. As the charity grows our ambition is to continue to develop our long term support offer even further, creating maximum benefit from the initial residential children attend.

Structure, Governance and Management

Free to Be Kids is a registered Charitable Incorporated Organisation (C.I.O), registered charity number 1165678, and is governed via its constitution and its 'Policy & Procedures' manual. The charity is commonly known as 'Free to Be'. As an organisation built around delivering direct support to vulnerable children, with an emphasis on residential work, Free to Be recognises the special responsibilities it holds in respect of safeguarding and child protection. Safer recruitment procedures are in place governing the recruitment of volunteers to projects and include: enhanced DBS checks renewed at least every three years, provision of two references, in-person interviews, and completion of a training/selection course covering safeguarding, boundaries, behaviour support and other core topics. All components of projects, from use of residential sites and minibuses to every activity session, are subject to thorough risk assessment. Where external instructors are required, they are selected in line with the relevant standards for accreditation. Policies in these areas are carefully developed in accordance with current legislation and sector best practice and are reviewed every two years.

Free to Be has Public Liability and Personal Accident insurance in place covering all of its activities.

The charity is led by a small paid leadership team with governance provided by the separate Trustee Board. Between them the leadership team have in excess of thirty years' experience leading interventions and residential work with extremely vulnerable young people, charity management and supporting families with complex needs. The charity's safeguarding provision is led by Mike Gee who is a consultant social worker with approaching twenty years' post-qualifying practice and particular experience working with vulnerable children in non-mainstream settings. Further detail regarding the leadership team's background and experience is available at www.freetobekids.org.uk.

The trustees as of the end of the financial period are:

Mrs Rosie Macpherson (nee Atkinson) (Chair)	Mrs Amy Gutchter (Treasurer)
Ms Madeleine Maxwell	Mr Chris Butterfield
Mr David van Eeghen	Dr Gemma Cheney
Mrs Debbie Boughtflower	

All trustees have confirmed they will retain their positions for 2021. The Board will undertake a skills and gaps audit through the charity's next financial year to identify any areas for development.

Trustee meetings continue to take place at least termly. The Board includes senior professionals qualified in the fields of charity accountancy, clinical psychology and family law and encompasses the following areas of expertise:

Chartered accountancy and financial controls.

Clinical psychology, Social Care and CAMHS.

Public and private family law; UK Court system.

Residential support and outreach therapeutic youth work.

Social enterprise strategy; funding; impact and evaluation.

Charity management and strategy. Looked After Children & foster care.

Achievements and Performance

Inevitably, the Charity's focus this year has been on adapting services to continue delivering powerful support within the evolving Covid 19 restrictions, whilst ensuring the Charity remained in a stable financial position allowing it provide key support as we emerge from the pandemic.

Key achievements were:

- In less than a week following the announcement of the first lockdown, launching a new online mentoring service, Thrive Inside, which provided weekly virtual support to the charity’s most vulnerable beneficiaries for 6 months until schools reopened in September 2020.
- Redesigning elements of the core residential model to operate through small group, physically distanced day projects for summer 2020, ensuring very vulnerable young Londoners had access to attuned and responsive adults, time outdoors, adventure, and some respite, at the time they needed it most. We were one of very few charities with a residential delivery model to deliver in-person work to the same vulnerable beneficiaries during summer 2020, with most either delivering virtually only, or switching to work with families who could afford to travel to them.
- Delivering all projects in Covid Secure ways with significant changes to operating procedures to facilitate this.
- Through careful financial management, and a successful focus on online fundraising, retaining all staff members and emerging from the pandemic ready to resume work and growth (albeit planned growth in 2020 needed to be postponed).
- Using time when residential work wasn’t deliverable to progress work on infrastructure and hone our approach – moving many paper processes online, making new referral partnerships and exploring potential new income streams.

As the country emerges from the pandemic, the charity is in a good position to return to delivering therapeutic nature based residential for children most impacted by Covid 19 and lockdowns. Pre-pandemic, the strategic plan had aimed to double residential project numbers from 9 projects in 2018 to 19 in 2020. The need for this work has increased exponentially during the pandemic and the charity remains committed to a return to delivering residential accessible to hard to reach children as soon as these projects become legally runnable. (Update – at time of writing this retrospective report in summer 2021, the charity has resumed running residential targeted solely at vulnerable young people, being one of the first in the UK to do so. The need post-Covid is so high that the aim is now to deliver even more support projects – 21 residential over the period July 2021- July 2022.)

Programmes delivered:

Like many others, the charity was faced with a need to re-design its delivery in March 2020 to operate in a radically new world. Inevitably programmes run were very different to those previously envisaged. The Board made a strategic choice to focus resources on enhanced support to existing vulnerable young people, anticipating virtual delivery would work better with hard to reach young people who already held a trusting relationship with the organisation, rather than engage new young people in 2020.

Thrive Inside Virtual Support Programme (March – September 2020): Launched immediately in response to the first lockdown to deliver emotional support, positive virtual activities and support with schoolwork to our most vulnerable existing young people. Existing trained volunteers were matched to hard to reach young people who would have been at risk through lockdown.

Thrive Outside Localised Day Projects: (July – August 2020) With Thrive Outside residential unable to run due to Covid restrictions, we redesigned the model to instead deliver outdoor adventure sessions (designed to build confidence and belief in one’s own potential), in children’s local areas. Projects were delivered at the height of the pandemic in a Covid secure way, with Free to Be Kids being one of just a few residential providers to run in-person work with vulnerable children in summer 2020 (rather than offer the spaces to household groups).

Thrive Mentoring Programme (year round): Individualised 6-12 month mentoring programme for young people who have previously attended a Thrive Outside gateway project and are in need of longer term support to build confidence and broaden horizons. This programme was delivered virtually during the times when in-person work was prevented.

Young Leaders Programme Continuing to train, mentor and support some of our older young people who return on Thrive Outside gateway projects as young leaders, to support younger peers.

Total participant numbers:

	Individual young people	Notes:
Thrive Outside Programme:		
-Thrive Inside Virtual Support	34	Provided over 600 hours’ support through 450 one to one sessions with our most vulnerable existing children.

-Day Projects	53	We were unable to take new children, severely impacting our usual numbers. But provided a series of days out to engage in outdoor adventure after lockdown to existing young people. For many it was their first time off their street/estate since the pandemic hit.
-Journey Programme (pre-pandemic)	13	2 cohorts (one of 7 children, one of 6) attended their final Journey Project (previous 3 in 2019) pre-pandemic. Two new cohorts of 8 each had starts delayed until 2021 due to impossibility of running this work non-residentially.
Thrive Mentoring	9	Year round mentoring. Delivered in-person for majority of year but virtually April – July.
Young Leaders' Programme	7	Phone support through lockdowns to our existing young leaders.

Referrals & Need:

Pre-pandemic referrals continued to be very high, and we were heavily over-subscribed for Thrive Outside Easter residentials prior to their forced cancellation in March. As usual, referring organisations included a wide range of primary and secondary schools operating in deprived areas of London, specialist homelessness charities, Social Services teams, Young Carers' projects, housing associations and a range of other community and charitable organisations. Families referred were often dealing with multiple, often inter-linked, issues of poverty, emotional and behavioural challenges and historical trauma. Referrers' primary goals were: for children referred to grow in confidence and self-esteem by being supported to take on and overcome new challenges; to have a fresh/neutral safe space to practice social skills; to make lasting happy memories and experience growth in feelings of pride, value and adventure amidst what for many were exceptionally challenging circumstances.

Of those referred to us in 2020:

- **100%** were from extremely disadvantaged backgrounds including having experienced housing instability/homelessness; had a parent experiencing mental health problems or addiction issues; acting as Young Carers; recent experiences of loss/trauma; experienced food/material poverty.
- **80%** would have had no other break from these circumstances or no other safe access to outdoor spaces.
- **55%** had significant involvement from statutory agencies relating to risk (either being at risk of, or having experienced, school exclusion or a Social Services referral within the past year.).

For 98% these difficulties were impacting emotional health, leading to emotional or social difficulties assessed within either their school or home environment. In particular, the majority struggled with issues relating to low self-confidence, low self-esteem and very limited views of their own worth and potential.

The pandemic magnified the disadvantage our young people already face – with the majority living in over-crowded housing, having very limited access to outside space, and many living in households featuring domestic abuse, or parental challenges with mental health, all of which were significantly worsened by the pandemic. Our survey conducted after the first lockdown showed that:

- **1 in 10** had lost a family member to Covid
- Just under **70%** had no/very limited access to outdoor space
- **58%** were falling behind in their education, magnifying the already significant disadvantage gap
- Approaching **50%** experienced increased emotional/mental health challenges

Volunteers & staffing:

Volunteers continued to be a key resource, with many existing volunteers increasing their time commitment to ensure children received the support they need. With minibus capacity on day projects severely limited due to physical distancing requirements, we were unable to induct a new volunteer cohort in 2020. Volunteer recruitment remained strong however, and our training programme was adapted to be delivered online, meaning we remain in a strong position for the resumption of residential work in 2021.

Throughout the year, the organisation sought to remain financially viable, making use of the furlough scheme during times of year when projects weren't due to run. Staffing remained at 2.4 full time equivalent staff, supplemented during the summer with 1 sessional staff member.

With demand and need for our projects accelerating hugely following the pandemic, there will be a clear need for increased staffing levels once residential work resumes and the financial landscape becomes clearer. A priority for 2021-22 will be securing funding to support the staffing increases necessary for Thrive Outside projects and year round support to be offered to more young people in need of it.

Impact:

The trustees place a high value on evidencing the value and impact of the services Free to Be provides. At the end of projects young people complete child focussed feedback forms allowing us to gather their stories, drawings and the words they use to describe themselves. Adult volunteers complete observation sheets and structured feedback opportunities are provided for referrers and for parents. In an average year:

- **100%** develop at least one significantly improved social skill including making/keeping friends; resolving frustrations without lashing out; relating better with adults.
- **99%** self-report improved indicators of self-esteem and/or social confidence.
- **92%** feel brave enough to try something they had never before felt possible.

In subsequent follow up with referrers (largely school SENCOs but also social-workers/youth-workers) 100% of those responding in 2017, 2018 and 2019 reported change in emotional health/social skills which endured into the new school term including better peer interactions; managing better when things go wrong; having greater belief in their own potential. (Referrers survey not completed 2020 as limited numbers of new referrals taken.)

Further detail regarding the specific performance and impact of the charity's work in 2020, particularly work in response to the pandemic, can be found within our 2020 Impact Report, accessible here:

http://b178f8fe-31cc-4d9f-a80d-7ba4e806829a.filesusr.com/ugd/02c029_010ef9e07d2a4682a51866537759c526.pdf?utm_source=seandinblue&utm_campaign=Impact_Report&utm_medium=email

Risk

As for all charities, the Covid pandemic presented a significant risk to our services and financial stability. Our work to mitigate those risks, deliver effective support to our most vulnerable beneficiaries, and maintain financial stability are detailed throughout this report.

Beyond Covid, the charity did not experience any major incidents of risk relating to its operations, reputation, finances nor the safeguarding or welfare of participants during the period.

The trustees continued to maintain, review and update a register of significant risks to the charity's operation and ongoing effectiveness. The trustees confirm that the major risks to which the charity may be exposed, including new risks arising from the pandemic, continue to be kept under review and that systems are in place and functioning effectively to manage any such risks.

Financial Review

The charity's ordinary financial year commences on 6th December each year, that being the anniversary of the signing of the draft governing document and the commencement of charitable activity.

Having experienced significant growth 2018 to 2019 (income more than doubling from £90,585 to £202,985, project and beneficiary numbers seeing similar growth), the Trustees were expecting income to rise to circa £250-300,000 in 2020, against a strategic plan that anticipated delivering more projects than ever before, including piloting work outside London. Like most charities however, the pandemic severely impacted fundraising, leading to income dropping just under 6% to £191,555.

The flexibility of funders was a major support with a higher percentage than normal of income deferred to the following financial year, due to funded projects not being runnable in 2020. Although a quick reading of the accounts shows a £44,925 cash surplus, the majority of this is necessarily designated to underwrite 2021 salaries, with several long term salary grants reaching the end of their 3 year cycles

in 2020-21, and it being impossible to seek to renew/replace these until the charity's main residential work becomes possible to implement again as Covid restrictions ease. This is highlighted by a nearly 27% drop in grant funding from £131,533 in 2019 to £96,451 this year. Whilst this approach provides good financial security for the immediate future, the need to secure longer term grant funding against salaries is a key aim once residential work becomes possible again. Until that point, it is likely the charity will need to continue holding a higher percentage than usual of unrestricted income from sponsored events, referrer contributions, and other sources, against future salaries, limiting flexibility and potential for growth.

Income from delivering charitable services saw a drop from circa. £15,000 to just under £5,000, directly due to restrictions meaning fewer projects could be delivered, and referrers being less willing (or able) to pay for projects delivered virtually. Balanced against this we have experienced significant demand from referrers seeking to refer young people to residential projects once they can resume, and, once this work is viable, we expect to be heavily over-subscribed once more, leading to a projected increase from 2019's figures for planned 2021 delivery.

A major success amidst the challenges of the pandemic was diversification of income streams. With grant funding reduced, the importance of individual donations and sponsored events magnified. Despite the 5th Anniversary celebration event/fundraising gala needing to be postponed, income from individuals and events tripled from £17,554 (2019) to £46,308, and we are eternally grateful for all those supporters who ran marathons, climbed mountains or otherwise contributed to this huge effort. As well as growth in this area, we experienced growth in monthly recurring direct debit donations, and entered discussions to deliver work in 2021 under the Government's Holiday Activities and Food programme, with income from Government contracts in the next financial year expected to exceed £40,000 as a result – an increase from zero in 2019 and 2020.

Programmes and projects were again delivered on budget, albeit those programmes and budgets altered markedly as a result of the pandemic. Direct project costs (excluding project support costs such as salary and office) dropped significantly compared to the previous year directly due to virtual work having fewer associated costs than residential/direct work. These savings in costs, whilst still delivering high levels of support to the charity's existing young people, allowed the charity to retain key staff even as some long term grant funding came to an end.

There were no items of exceptional expenditure this financial year. The charity was successful in securing a significant grant from Newton Consulting to cover the purchase of our first ever minibus, however in consultation with Newton payment of these funds was deferred to 2021 as purchasing a minibus when little direct work was possible would lead to unnecessary depreciation of the asset.

All staff directly support the planning and running of projects and Free to Be does not employ specialist fundraising or other dedicated 'back office only' staff. Consequently, in excess of 99% of the charity's expenditure in 2020 again related directly to delivery and management of projects and provision of support to young people. With circa 0.4% relating to governance and the cost of raising funds.

Key project costs for the year included activity instructor costs for Thrive Outside Covid response day projects, volunteer accommodation and transport costs for the same, and activity and food costs for mentoring sessions.

Despite the pandemic, the charity remains in stable financial health at the end of the 2020 year and has again been able to place advance deposits for project accommodation for some of the following years' projects. Once Covid restrictions ease to allow residential work to resume, significant growth is expected in order to meet unprecedented demand for services.

Reserves statement:

In response to the challenging financial landscape created by the pandemic, the trustees reviewed and amended Free to Be's reserves policy within the year.

Reserves policy now requires the charity to hold a minimum level of reserves of three months' salaries and operating expenditure, as well as sufficient separate project funds set aside to deliver the projects planned in the next six month period.

Reserves stood at £75,744 at the end of the financial year, and therefore were in accordance with the charity's reserves policy. The trustees intend a swift return to providing crucial residential work as soon as restrictions allow, and anticipate some of these funds will be used towards that aim.

Future development

We recognise that whilst virtual ways of engaging have real potential and merit, they are no long-term substitute for directly spending time with others. The charity's core aim for 2021 is to work towards being able to safely deliver residential work once more even if some levels of Covid restrictions remain. However, in the shorter term, whilst this remains impossible, our immediate priorities are to continue delivering effective support to the charity's existing vulnerable beneficiaries as the pandemic and restrictions remain and vary and to also explore effective ways to reach new beneficiaries within these constraints.

Core aims for the 2021 operating period are:

- Continue providing in-depth support, virtual where needed, to existing young people, whatever challenges the pandemic creates.
- Advocate powerfully on behalf of vulnerable children for a return to residential opportunities.
- Ensure the charity's financial and staffing position will allow the delivery of increased place numbers as soon as this becomes possible, in recognition of the huge need and demand for this work as we emerge from the pandemic.
- Secure longer term grant funding towards both existing and new salaries required to make the above work possible.
- Maintain income diversity alongside new grant funding, building on 2020's success with individual donations and sponsored events.
- Seek to deliver residential work within the Government's HAF programme, securing contracts with at least 3 London Boroughs.
- Create a new strategic plan for 2021-23, aiming to meet expressed need by increasing residential project place numbers by the end of that period by a minimum of 50% from 225 (2019 – pre-Covid) to 340, and, aspirationally, towards 450 (a 100% increase from 2019).
- Continue to operate in line with our reserves policy.

Registered Address & Contact details

From October 2021, the charity's registered address will be:

Free to Be Kids

Living Space

1 Coral Street

Lambeth

London

SE1 7BE

0203 778 0323; hello@freetobekids.org.uk; www.freetobekids.org.uk

Free to Be holds no formal relationship with Living Space beyond the provision of office space.

Declarations

The trustees declare that they have approved the contents above as a true reflection of the charity's activities, operations and financial position within the 2019-20 operating period.

Signed on 30th September 2021:

Rosie Macpherson

Mrs Rosie Macpherson (Chair)

A. C. Gutcher

Mrs Amy Gutcher (Treasurer)



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Free to be Kids

**On accounts for the year
ended**

5 December 2020

**Charity no
(if any)**

1165678

Set out on pages

1-21

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 05 / 12 / 2020.

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed:

[Signature box]

Date:

1/10/21

Name:

Tiffany King

**Relevant professional
qualification(s) or body
(if any):**

ACA

Address:

70 Clock House Road

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Empty box for disclosure details.

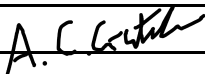


Free to Be Kids		Charity No (if any)	1165678
Annual accounts for the period			
Period start date	06/12/2019	To	Period end date 05/12/2020

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds (restated)
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	44,657	113,809	-	158,467	175,282
Charitable activities	S02	4,900	-	-	4,900	14,705
Other trading activities	S03	-	-	-	-	12,872
Investments	S04	81	-	-	81	126
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	28,108	-	28,108	-
Total	S07	49,638	141,917	-	191,555	202,985
Resources expended (Note 5)						
Expenditure on:						
Raising funds	S08	19	38	-	57	352
Charitable activities	S09	7,470	138,605	-	146,075	186,494
Separate material item of expense	S10	-	-	-	-	-
Other	S11	449	50	-	499	468
Total	S12	7,937	138,693	-	146,630	187,314
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	41,701	3,224	-	44,925	15,671
	S14	-	-	-	-	-
Net income/(expenditure)	S15	41,701	3,224	-	44,925	15,671
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	41,701	3,224	-	44,925	15,671
Reconciliation of funds:						
Total funds brought forward	S21	34,044	-	-	34,044	18,372
Total funds carried forward	S22	75,745	3,224	-	78,969	34,044

Section B Balance sheet

		Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Current assets							
Debtors	(Note 9)	B07	449	2,840	-	3,289	7,107
Cash at bank and in hand	(Note 11)	B09	75,294	101,886	-	177,180	135,675
Total current assets		B10	75,744	104,725	-	180,469	142,782
Creditors: amounts falling due within one year							
	(Note 10)	B11	-	101,501	-	101,501	108,738
Net current assets/(liabilities)		B12	75,744	3,224	-	78,968	34,044
Total assets less current liabilities		B13	75,744	3,224	-	78,968	34,044
Total net assets or liabilities		B16	75,744	3,224	-	78,968	34,044
Funds of the Charity							
Restricted income funds	(Note 13)	B18		3,224		3,224	-
Unrestricted funds		B19	75,744		-	75,744	34,044
Revaluation reserve		B20				-	-
Total funds		B21	75,744	3,224	-	78,968	34,044
Signed by one or two trustees on behalf of all the trustees		Signature		Print Name		Date of approval dd/mm/yyyy	
				Amy Gutcher		30/9/21	

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

--

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	The charity has unrestricted 'free' reserves of EXk at the year end, which is sufficient for it to continue its activities for the next 12-18 months.
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Membership subscriptions which gives a member the right to buy services or other</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						

	benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.2 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	500		
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Note 3 Analysis of income

Analysis	Unrestricted funds	Restricted		Total funds	Prior year
		income funds	Endowment funds		
				£	£
Donations and legacies:					
Donations and gifts, including gift aid	36,307	10,001	-	46,308	17,554
General grants provided by government/other charities	8,350	88,101	-	96,451	131,533
Donated goods, facilities and services	-	15,708	-	15,708	26,195
Total	44,657	113,809	-	158,467	175,282
Charitable activities:					
Delivering programmes	4,900	-	-	4,900	14,705
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	4,900	-	-	4,900	14,705
Other trading activities:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	12,872
Total	-	-	-	-	12,872
Income from investments:					
Interest income	81	-	-	81	126
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
Total	81	-	-	81	126
Other:					
Other - furlough wages received from HMRC	-	28,108	-	28,108	-
Total	-	28,108	-	28,108	-
TOTAL INCOME	49,638	141,917	-	191,555	202,985

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

£154,485 of prior year income was restricted to specific projects

Note 4 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	15,708	26,195
	15,708	26,195

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated goods, facilities and services are recognised at the cost they would be to the charity, when this can be reliably measured.

Section C **Notes to the accounts** **(cont)**

Note 5 **Analysis of expenditure**

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurring seeking donations	19	38	-	57	352
	Total expenditure on raising funds	19	38	-	57	352
Expenditure on charitable activities	Free to Be Projects	7,470	138,605	-	146,075	186,494
				-	-	-
				-	-	-
				-	-	-
	Total expenditure on charitable activities	7,470	138,605	-	146,075	186,494
Other	Governance	449	50	-	499	468
	Total other expenditure	449	50	-	499	468
TOTAL EXPENDITURE		7,937	138,693	-	146,630	187,314

Section C**Notes to the accounts****Note 6** **Details of certain items of expenditure****6 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
0	0
0	0
0	0
0	0

Note 7

Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	74,741	64,871
Social security costs	10,314	8,952
Pension costs (defined contribution scheme)	7,115	7,204
Other employee benefits	-	-
Total staff costs	92,170	81,027

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

7.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
Total	3	3

Section C **Notes to the accounts** **(cont)**

Note 8 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

Amount of contributions recognised in the SOFA as an expense	7115.18
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All staff costs are funded from restricted funds, and therefore all liabilities and expenses are allocated to restricted funds.



Section C**Notes to the accounts****(cont)****Note 9 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

9 Analysis of debtors**Prepayments and accrued income****Other debtors****Total**

This year	Last year
£	£
-	-
3,289.0	7,107.0
3,289.0	7,107.0

Section C**Notes to the accounts****(cont)****Note 10 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***10.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals and deferred income	101,501	108,738	-	-
Total	101,501	108,738	-	-

10.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

The charity has received several grants in advance that relate to work that will be undertaken in 2021 - these total over £101k, and so have been reflected as deferred income as the charity has not yet run the projects that it relates to.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	108,738	45,194
Amounts added in current period	101,501	108,738
Amounts released to income from previous periods	- 108,738	- 45,194
Balance at the end of the reporting period	101,501	108,738

Section C **Notes to the accounts** **(cont)**

Note 11 **Cash at bank and in hand**

Cash at bank and on hand
Total

This year £	Last year £
177,180	135,675
177,180	135,675

Note 12 Fair value of assets and liabilities

Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

The charity is exposed to a low level of credit risk, as most grants are paid in advance. The charity holds a cash balance that can meet short term obligations as they fall due.

Section C **Notes to the accounts** **(cont)**

Note 13 **Charity funds**

13.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted fund	UR	General purposes of the charity	34,044	49,638	- 7,937	-	-	75,745
Restricted fund	R	Restricted to specific projects and salaries	-	141,917	- 138,693	-	-	3,224
Total Funds			34,044	191,555	- 146,630	-	-	78,969

Note 14 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

14.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

14.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

0

14.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.