

SURFERS NOT STREET CHILDREN UK

England & Wales · Charity number 1176572

Details

Status Registered

Legal form CIO

Registered 2018-01-08

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

Contact

Address Westaway
Higher Park Road
Braunton
Devon
EX33 2LF

Phone +27783947130

Email info@surfnotstreets.org

Website www.surfnotstreets.org

Activities

Objects: THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT, THE RELIEF OF PERSONS, PARTICULARLY (BUT NOT LIMITED TO) STREET CHILDREN IN SOUTH AFRICA AND MOZAMBIQUE, WHO ARE IN CONDITION OF NEED OR HARDSHIP AND TO RELIEVE THE DISTRESSED CAUSED BY SUCH CONDITIONS IN SUCH WAYS AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE.

Activities: We work with street children (or former street children) in order to improve their quality of life. We will engage in campaigns throughout the UK, South Africa and Mozambique to change the rights of street children and the way in which society perceives street children. This will be achieved through advocacy, marketing and consultation work with other NGOs/ governmental organisations.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Other Defined Groups

Geography

- Mozambique
- South Africa
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£342,042	£318,079	-	-
2024-03-31	£363,299	£281,415	-	-
2023-03-31	£279,135	£273,311	-	-
2022-03-31	£207,192	£198,566	-	-
2021-03-31	£159,688	£158,807	-	-

Trustees

Name	Role	Appointed
ANDREW BROOKES	Chair	2017-08-01
JEREMY RADCLIFFE		2017-08-01
Joel David Meadows		2020-07-31
Joseph Walker		2020-12-10

SURFERS NOT STREET CHILDREN UK

England & Wales - Charity number 1176572

Accounts

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025**

FOR

SURFERS NOT STREET CHILDREN UK

Xeinadin
Sidings House
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

SURFERS NOT STREET CHILDREN UK
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FOR THE YEAR ENDED 31 MARCH 2025

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SURFERS NOT STREET CHILDREN UK

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES	A Brookes J D Meadows J Walker J Radcliffe
PRINCIPAL ADDRESS	Hills Court Cottage North Down Road Braunton EX33 2EE
REGISTERED CHARITY NUMBER	1176572
INDEPENDENT EXAMINER	Xeinadin Sidings House Sidings Court Lakeside Doncaster South Yorkshire DN4 5NU
BANKERS	CAF Bank Limited 25 Kings Hill West Malling Kent ME19 4JQ

SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity was established as a Charitable Incorporated Organisation on the 8 January 2018. The principal purposes of the Charity are as follows:

1. To change the way that society perceives and treats street children globally (advocacy).
2. To support our partners in identifying and empowering street children in South Africa and Mozambique, enabling them to leave street life and reintegrate back into society successfully.
3. To work with our partners to ensure that the children and youth that they work with are developed in order to be independent and sustainable in their adult lives.
4. To support our partners in their identification of children at risk of becoming street children or at risk of street-involvement and to divert them, offering them new hope.

It achieves this by advocating from the UK on the global phenomena of street children, supporting partner organisations in South Africa and Mozambique through fundraising and the provision of grants, and through capacity building and other infrastructural support to local partners.

Public benefit

The trustees confirm that they have complied with the duty in the section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. The purpose of the Charity is enshrined in its objects as outlined above. The trustees ensure that this is carried out for the public benefit.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

1. Education, Child Protection and Youth Development

Sustained School Attendance - 100% for a Second Year

For the second consecutive year, 100% of the children in the two programmes (South Africa and Mozambique) remained in school. This is a major achievement, reflecting the commitment of our social workers and staff who mentor children through the complex social, financial and emotional barriers that typically lead to dropout.

Expanding Futures Through Education Support

- With UK Support they introduced targeted tutoring for older students preparing for key academic exams.
- Several young people achieved excellent results and have progressed into further education, skills training and early employment pathways.
- Parents and caregivers reported increased confidence that their children can access future opportunities beyond the limitations of poverty.

Daily Mentorship & Life-Skills

The routine-based model-combining school support, social work, wellness sessions, and daily surfing -continues to provide safety, belonging and consistent guidance for children navigating difficult home environments.

2. Facilities & Infrastructure Strengthening

Surfhouse Development

The Surfhouse remains the heart of the programme, offering nutrition, tutoring space, mentorship, creativity and joy. This year we supported:

- Essential maintenance and safety upgrades.
- A new multi-purpose training room used for life-skills workshops, team debriefs, yoga sessions and peer learning.
- the computer lab and homework centre, serving over 60 children daily, making it one of the most heavily used educational resources in the area.

Nutrition and Basic Needs

With rising food costs placing pressure on families, SNSC UK supported:

- A full-year nutrition programme, providing daily healthy meals to 100+ children.
- Materials and support to ensure children could remain engaged in school and in the programme.

3. Surfing, Sport and Youth Leadership

Our unique model combines mentorship with surfing as a vehicle for growth, resilience, discipline and belonging.

Unprecedented National Representation

2025 marked our biggest competitive year in the organisation's history:

- 15 programme surfers qualified for the South African Junior Nationals in Jeffreys Bay - the largest group we have ever supported.
- Melo (16) was selected to represent South Africa at the ISA World Junior Surfing Championships in Peru.
- Staff member Sisonke Ndundum was appointed Team Manager for the South African national team, a milestone both for him personally and for the programme.

These achievements demonstrate the success of our coaching pathway, confidence-building work, and commitment to inclusion within the sport.

Daily Surf Programme

We continued to support:

- Boards, wetsuits, and leashes for structured daily surf sessions.
- Water safety and lifesaving training, which again ranked as one of the programme's strongest features in our evaluation.
- A safe space for children living in high-risk environments to develop physical health, discipline and emotional resilience

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

4. 2025 Programme Evaluation

In early 2025, we conducted a comprehensive evaluation of our partner programmes, using KIDSCREEN-52 and International Surf Therapy Organisation (ISTO) best-practice methods and other art therapy methodologies

Key Outcomes

- Above-average scores in physical well-being, psychological health, confidence, peer support, and school engagement.
- Low bullying rates and high levels of peer belonging.
- Parents consistently reported feeling "supported and reassured" by the role of the programmes in their children's lives.

Challenges Identified

- High social work demand, reflecting poverty, family instability and community pressures.
- Rising costs in nutrition and school support, requiring sustained fundraising.

Contextual Well-being

Children scored below average in family stability and financial resources, a reminder of the structural inequalities the programme exists to address.

Overall, the evaluation reaffirmed the programme's effectiveness in stabilising children's lives, promoting emotional resilience, and supporting long-term educational engagement.

5. Community Integration, Skills Development & Sustainability

This year, we supported:

- Post-school transition planning, with a focus on college applications, vocational training and job placements.
- Updated leadership pathways for senior staff in South Africa and Mozambique.
- Lifeguard retraining, ensuring all staff working with children maintain high safety and professional standards.

SNSC UK continues to support a sustainable model that empowers local staff and creates long-term change within communities.

6. Advocacy, Partnerships and Public Engagement

We also:

- Continued UK-based advocacy to raise awareness of the challenges faced by children growing up in poverty in coastal communities.
- Strengthened engagement with supporters and partners through communication, events and online storytelling.
- Expanded our donor network and deepened relationships to meet rising operational costs.

FINANCIAL REVIEW

Reserves policy

The trustees have examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that, given the nature of the work of the CIO, it is prudent to have 3 months running costs as the targeted amount of reserves which is £20,000. We ended the financial year with £54,511 (2024: £28,378) free reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity was registered 8th January 2018.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

SURFERS NOT STREET CHILDREN UK

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Approved by order of the board of trustees on Jan 25, 2026 and signed on its behalf by:

Joe Walker

[Joe Walker \(Jan 25, 2026 22:18:59 GMT\)](#)

J Walker - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SURFERS NOT STREET CHILDREN UK**

Independent examiner's report to the trustees of Surfers Not Street Children UK

I report to the charity trustees on my examination of the accounts of Surfers Not Street Children UK (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Claire Docherty
[Claire Docherty \(Jan 26, 2026 11:43:16 GMT\)](#)

Claire Docherty FCCA

Xeinadin
Sidings House
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

Date: Jan 26, 2026

SURFERS NOT STREET CHILDREN UK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	252,581	87,861	340,442	360,745
Charitable activities					
Retail sales		150	-	150	256
Investment income	3	1,450	-	1,450	60
Total		254,181	87,861	342,042	361,061
EXPENDITURE ON					
Charitable activities					
Advocacy		228,395	89,684	318,079	279,317
Retail sales		-	-	-	2,098
Total		228,395	89,684	318,079	281,415
NET INCOME/(EXPENDITURE)		25,786	(1,823)	23,963	79,646
RECONCILIATION OF FUNDS					
Total funds brought forward		29,765	89,684	119,449	39,803
TOTAL FUNDS CARRIED FORWARD		55,551	87,861	143,412	119,449

The notes form part of these financial statements

SURFERS NOT STREET CHILDREN UK

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	1,040	-	1,040	1,387
CURRENT ASSETS					
Debtors	9	9,452	-	9,452	100,475
Cash at bank		49,699	87,861	137,560	22,741
		59,151	87,861	147,012	123,216
CREDITORS					
Amounts falling due within one year	10	(4,640)	-	(4,640)	(5,154)
NET CURRENT ASSETS		54,511	87,861	142,372	118,062
TOTAL ASSETS LESS CURRENT LIABILITIES		55,551	87,861	143,412	119,449
NET ASSETS		55,551	87,861	143,412	119,449
FUNDS					
Unrestricted funds	11			55,551	29,765
Restricted funds				87,861	89,684
TOTAL FUNDS				143,412	119,449

The financial statements were approved by the Board of Trustees and authorised for issue on Jan 25, 2026..... and were signed on its behalf by:

Joe Walker

Joe Walker (Jan 25, 2026 22:18:59 GMT)

.....
J Walker - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants receivable, funding the general activities of the charity, are included in the period in which they are receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Tangible fixed assets

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

Computer equipment - 25% on cost

Taxation

The charity is exempt from corporation tax on income and gains falling within Part 11 of the Corporation Tax Act 2010, to the extent that these are applied to its charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

SURFERS NOT STREET CHILDREN UK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	246,762	264,624
Gift aid	5,819	6,437
Grants	87,861	89,684
	<u>340,442</u>	<u>360,745</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	1,450	60
	<u>1,450</u>	<u>60</u>

4. GRANTS PAYABLE

	2025	2024
	£	£
Advocacy	170,730	148,520
	<u>170,730</u>	<u>148,520</u>

Grants issued	2025	2024
	£	£
South Africa	142,730	120,520
Mozambique	28,000	28,000

SURFERS NOT STREET CHILDREN UK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	65,000	62,745
Social security costs	2,715	(1,335)
Other pension costs	4,403	4,403
	<u>72,118</u>	<u>65,813</u>

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

	2025	2024
Charitable activities	<u>1</u>	<u>1</u>

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

	2025	2024
£60,001 - £70,000	<u>1</u>	<u>1</u>

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	268,823	91,922	360,745
Charitable activities			
Retail sales	256	-	256
Investment income	60	-	60
Total	<u>269,139</u>	<u>91,922</u>	<u>361,061</u>
EXPENDITURE ON			
Charitable activities			
Advocacy	277,079	2,238	279,317
Retail sales	2,098	-	2,098
Total	<u>279,177</u>	<u>2,238</u>	<u>281,415</u>
NET INCOME/(EXPENDITURE)	(10,038)	89,684	79,646

SURFERS NOT STREET CHILDREN UK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	39,803	-	39,803
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>29,765</u>	<u>89,684</u>	<u>119,449</u>
8. TANGIBLE FIXED ASSETS			Computer equipment £
COST			
At 1 April 2024 and 31 March 2025			<u>2,686</u>
DEPRECIATION			
At 1 April 2024			1,299
Charge for year			<u>347</u>
At 31 March 2025			<u>1,646</u>
NET BOOK VALUE			
At 31 March 2025			<u>1,040</u>
At 31 March 2024			<u>1,387</u>
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025 £	2024 £
Trade debtors		-	98,998
Other debtors		1,868	1,477
Prepayments		7,584	-
		<hr/>	<hr/>
		<u>9,452</u>	<u>100,475</u>

SURFERS NOT STREET CHILDREN UK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	2,794	2,842
Other creditors	1,846	2,312
	<u>4,640</u>	<u>5,154</u>

11. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
Unrestricted	29,765	25,786	55,551
Restricted funds			
Restricted	89,684	(1,823)	87,861
	<u>119,449</u>	<u>23,963</u>	<u>143,412</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted	254,181	(228,395)	25,786
Restricted funds			
Restricted	87,861	(89,684)	(1,823)
	<u>342,042</u>	<u>(318,079)</u>	<u>23,963</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
Unrestricted	39,803	(10,038)	29,765
Restricted funds			
Restricted	-	89,684	89,684
	<u>39,803</u>	<u>79,646</u>	<u>119,449</u>

SURFERS NOT STREET CHILDREN UK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	269,139	(279,177)	(10,038)
Restricted funds			
Restricted	91,922	(2,238)	89,684
TOTAL FUNDS	361,061	(281,415)	79,646

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
Unrestricted	39,803	15,748	55,551
Restricted funds			
Restricted	-	87,861	87,861
TOTAL FUNDS	39,803	103,609	143,412

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	523,320	(507,572)	15,748
Restricted funds			
Restricted	179,783	(91,922)	87,861
TOTAL FUNDS	703,103	(599,494)	103,609

SURFERS NOT STREET CHILDREN UK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

SURFERS NOT STREET CHILDREN UK

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	246,762	264,624
Gift aid	5,819	6,437
Grants	87,861	89,684
	340,442	360,745
Investment income		
Deposit account interest	1,450	60
Charitable activities		
Sale of merchandise	150	256
	342,042	361,061
EXPENDITURE		
Charitable activities		
Wages	65,000	62,745
Social security	2,715	(1,335)
Pensions	4,403	4,403
Telephone	985	1,545
Postage and stationery	21	13
Subscriptions	3,263	2,479
Direct operational travel cost	50,089	45,335
Motor	4,699	966
Foreign exchange	5,337	-
Sundries	2,082	6,431
Professional fees	5,046	5,124
Bank charges	1,724	1,255
Retail purchases	-	2,098
Computer equipment	347	324
Grants to institutions	170,730	148,520
	316,441	279,903
Support costs		
Governance costs		
Auditors' remuneration	1,638	1,512
	318,079	281,415
Total resources expended	318,079	281,415
Net income	23,963	79,646

This page does not form part of the statutory financial statements

SURFERS NOT STREET CHILDREN UK

England & Wales - Charity number 1176572

Accounts

CHARITY REGISTRATION NUMBER - 1176572

SURFERS NOT STREET CHILDREN UK

CHARITABLE INCORPORATED ORGANISATION

UNAUDITED FINANCIAL STATEMENTS

12 MONTH PERIOD ENDED 31 MARCH 2024

SURFERS NOT STREET CHILDREN UK
FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2024

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SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity No: 1176572

Registered Office: Hills Court Cottage
North Down Road
Braunton
EX33 2EE

Trustees: Andrew Brookes (Chair)
Jeremy Radcliffe
Joe Walker
Joel Meadows

Bankers: CAF Bank Limited (Charities Aid Foundation)
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent examiner: Claire Docherty FCCA
Smith Craven (Yorkshire) Ltd
Sidings House
Sidings Court
Doncaster
South Yorkshire
DN4 5NU

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements of the Charity for the year ended 31 March 2024. The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and Activities

The Charity was established as a Charitable Incorporated Organisation on the 8 January 2018. The principal purposes of the Charity are as follows:

1. To change the way that society perceives and treats street children globally (advocacy).
2. To support our partners in identifying and empowering street children in South Africa and Mozambique, enabling them to leave street life and reintegrate back into society successfully.
3. To work with our partners to ensure that the children and youth that they work with are developed in order to be independent and sustainable in their adult lives.
4. To support our partners in their identification of children at risk of becoming street children or at risk of street- involvement and to divert them, offering them new hope.

It achieves this by advocating from the UK on the global phenomena of street children, supporting partner organisations in South Africa and Mozambique through fundraising and the provision of grants, and through capacity building and other infrastructural support to local partners.

Public Benefit

The trustees confirm that they have complied with the duty in the section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. The purpose of the Charity is enshrined in its objects as outlined above. The trustees ensure that this is carried out for the public benefit.

Achievements and Performance

Advocacy and Awareness Raising:

Media Coverage: Surf magazine Zig Zag featured our partner organization, highlighting the challenges faced by street children and those affected by poverty, engaging a core audience of surfers.

Community Engagement: We enabled our South African partner organization participated in the KZN school surfing league, introducing surfing to schools in Durban that previously lacked access to the sport.

International Exposure: We organised for six team members from our South African partners to receive entries into the World Surf League's (WSL) Ballito Pro Rookie Rippers contest, showcasing their talent on a global stage. Additionally, our team visited the WSL Jeffreys Bay Contest, meeting renowned surfers and inspiring the children in our program.

High-Profile Support: Our CEO conducted a media interview with 11-time world champion Kelly Slater, who supports our work, amplifying visibility for our cause. This was highly publicized.

International Competitions: We enabled the funds and access for two young women from our South African program partner competed internationally. One participant won an event in the USA focused on diversity in surfing, while another represented South Africa at the ISA Junior World Championships in El Salvador.

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2024

Program Evaluation:

In January 2024, we conducted an evaluation of our programs in South Africa and Mozambique, incorporating input from staff, children, and youth. Using 'best practice' methodology recommended by the International Surf Therapy Organisation (ISTO), the evaluation highlighted the program's positive impact on education, health, well-being, and future employment, while steering children away from street life and associated risks.

Findings showed that Surfers Not Street Children's South Africa and Mozambique partners uniquely combine routine, mentorship, and inclusivity, providing safe spaces, developmental programs, and a path to independence for children, especially for those born into poverty, including girls and young women. Many program participants have transformed their lives, achieving independence as baristas, lifeguards, surf shop staff, restaurant workers, surf coaches, and even pro surfers.

We engaged The Honorable Mr. Justice M. R. Chetty of the Durban High Court to review our evaluation, and he visited the work and affirmed its accuracy and commended our partner's role in stabilizing the daily lives of the children through school support, wellness classes, and daily meals. He praised the program's success in fostering both personal and academic growth, while ensuring that children feel a strong sense of belonging.

Strategic Initiatives and Sustainability Efforts:

The evaluation praised planned initiatives to deepen skills development and leadership training for senior staff in South Africa and Mozambique, a forward-thinking approach that promises to enhance the program's impact and ensure sustainable outcomes. SNSC's commitment to community integration and holistic youth development continues to transform individual lives and strengthen the communities it serves.

During the year this included our partner organisation being supported to retrain the lifeguards who work directly with the children in their programme.

Advocacy and Public Engagement:

UK Advocacy Events: We hosted a premiere of a surfing film about Mozambique at an advocacy event in London, sponsored by CCLA, and screened the film at the Blue Earth Summit, engaging business leaders and other influencers.

Recognition and Awards: In May 2023, CEO and founder Tom Hewitt MBE received the Nelson Mandela Changemaker Award from the Mandela Family and the Nelson Mandela Foundation in the USA, leveraging the platform to share SNSC's mission and raise awareness.

Merchandising and Fundraising: In November 2023, we launched a new merchandise line to increase awareness and support fundraising efforts. Additionally, we ran a 'Back to School' fundraising campaign in November and December to support school equipment and uniforms for our partner programs.

Supporting other organisations: In March 2024 we hosted one of our partner organisation Smile Wave from Switzerland and they brought representatives from a Hawaiian community non profit and we shared best practice and insights to inform their programming.

This reporting period marks substantial progress for Surfers Not Street Children, highlighting impactful program activities, successful advocacy initiatives, and significant strides toward creating lasting change for vulnerable youth in South Africa and Mozambique.

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2024

Reserves Policy

The trustees have examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that, given the nature of the work of the CIO, it is prudent to have 3 months running costs as the targeted amount of reserves which is £20,000. We ended the financial year with £28,377 free reserves.

Risk Management

The trustees are aware of the operational and business risks and have established controls in place to mitigate any significant risk.

In conclusion, Surfers Not Street Children UK remains committed to driving change, advocating for street children, and ensuring they have a fair chance at a fulfilling life.

Statement of Trustee Responsibilities


Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the period end and of its incoming resources and resources expended during that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

Signed on behalf of the Trustees:-

A Brookes 
Andrew Brookes (Jan 14, 2025 10:04 GMT)
Date: 14/01/2025

J Radcliffe 
Jeremy Radcliffe (Jan 10, 2025 11:56 GMT)
Date: 14/01/2025

SURFERS NOT STREET CHILDREN UK
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees of Surfers Not Street Children UK on the accounts for the period ended 31st March 2024 set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

As the trustees of the Charity 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 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 giving me cause to believe that in any material respect :

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Act: or
- 2 the accounts do not accord with those records: or
- 3 the accounts do 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
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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


[C Docherty \(Jan 14, 2025 11:49 GMT\)](#)

Claire Docherty
For and on behalf of Smith Craven (Yorkshire) Ltd
Sidings House
Sidings Court
Doncaster
South Yorkshire
DN4 5NU

Date: 14/01/2025

SURFERS NOT STREET CHILDREN UK

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2024

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	Note	£	£	£	£
INCOME					
Donations and legacies	2	268,823	94,160	362,983	278,242
Trading activities	2	256	-	256	806
Investment income	2	60	-	60	87
Total		269,139	94,160	363,299	279,135
CHARITABLE EXPENDITURE					
	3	279,177	2,238	281,415	273,311
TOTAL EXPENDITURE		279,177	2,238	281,415	273,311
NET INCOME/(EXPENDITURE)		(10,038)	91,922	81,884	5,824
RECONCILIATION OF FUNDS					
Funds brought forward	10	39,803	-	39,803	33,979
Transfer of funds		-	-	-	-
Funds carried forward	10	29,765	91,922	121,687	39,803

All operations of the charity in the year are continuing.

The charity has no recognised gains or losses other than the net incoming resources for the above financial period.


SURFERS NOT STREET CHILDREN UK


BALANCE SHEET

AT 31 MARCH 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
FIXED ASSETS					
Fixed Assets	7	1,387	-	1,387	324
		<u>1,387</u>	<u>-</u>	<u>1,387</u>	<u>324</u>
CURRENT ASSETS					
Stocks		-	-	-	-
Debtors	8	10,791	89,684	100,475	4,073
Cash at bank and in hand		22,741	-	22,741	39,495
		<u>33,532</u>	<u>89,684</u>	<u>123,216</u>	<u>43,568</u>
CURRENT LIABILITIES					
Amounts falling due within one year	9	5,154	-	5,154	4,089
		<u>5,154</u>	<u>-</u>	<u>5,154</u>	<u>4,089</u>
NET CURRENT ASSETS		28,378	89,684	118,062	39,479
NET ASSETS		<u>29,765</u>	<u>89,684</u>	<u>119,449</u>	<u>39,803</u>
FUNDS OF THE CHARITY					
Unrestricted fund (general reserve)		29,765	-	29,765	39,803
Restricted funds			91,922	91,922	-
TOTAL FUNDS	10	<u>29,765</u>	<u>91,922</u>	<u>121,687</u>	<u>39,803</u>

Approved on: 14/01/2025


[Andrew Brookes \(Jan 14, 2025 10:04 GMT\)](#)
A Brookes


[Jeremy Radcliffe \(Jan 10, 2025 11:56 GMT\)](#)
J Radcliffe

On behalf of the Charity's Trustees

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and also have been consistently applied within the accounts.

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the 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) - (Charities SORP (FRS 102)) (effective 1 January 2019) and the Charities Act 2011.

1.2 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

1.4 Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants receivable, funding the general activities of the charity, are included in the period in which they are receivable.

1.5 Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Donations are recognised when receivable. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised, refer to the trustees report for more information about their contribution.

1.6 Stocks

Stock is valued at the lower of cost and net realisable value. Cost is determined on a first in first out basis. Net realisable value represents estimated selling price less costs to complete and sell. Provision is made for slow moving, obsolete or damaged stock where the net realisable value is less than cost.

1 ACCOUNTING POLICIES - CONTINUED

1.7 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

1.8 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

1.9 Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

1.10 Investment income

Investment income is recorded under the accruals method.

1.11 Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Irrecoverable VAT is charged to the SoFA as incurred.

1.12 Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

1.13 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.

1.14 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement after allowing for any trade discounts due.

1.15 Tangible fixed asset and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates to write off the cost less any residual value of each asset over its expected useful life as follows:

- Computer equipment - 25% Straight Line

SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2024

2 ANALYSIS OF INCOME

	2024			2023
	Unrestr'd funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Donations and legacies				
Donations and gifts	262,386	2,238	264,624	272,147
Grants	-	91,922	91,922	-
Gift Aid	6,437	-	6,437	6,095
Donated goods, facilities and services	-	-	-	-
	<u>268,823</u>	<u>94,160</u>	<u>362,983</u>	<u>278,242</u>
Trading activities				
Sales of merchandise	256		256	806
	<u>256</u>	<u>-</u>	<u>256</u>	<u>806</u>
Investments				
Interest income	60		60	87
	<u>60</u>	<u>-</u>	<u>60</u>	<u>87</u>

3 ANALYSIS OF CHARITABLE RESOURCES EXPENDED

	2024			2023
	Unrestr'd funds	Restricted funds	Total funds	Total funds
	£	£	£	£
CHARITABLE EXPENDITURE				
Salary costs	65,813		65,813	65,405
IT costs	-		-	970
Rent & room hire	-		-	1,078
Subscriptions	2,479		2,479	1,394
Telephone, fax & internet	1,545		1,545	1,718
Printing, stationery & postage	13		13	73
Direct operational travel costs	43,097	2,238	45,335	39,134
Motor expenses	966		966	-
Grant to Mozambique	28,000		28,000	27,810
Grant to South Africa	120,520		120,520	122,128
Bank charges	1,255		1,255	1,381
Governance costs (see note 4)	1,512		1,512	1,440
Sundry expenses	6,431		6,431	4,165
Depreciation	324		324	325
Purchase of merchandise	2,098		2,098	469
Professional	5,124		5,124	5,821
Total	<u>279,177</u>	<u>2,238</u>	<u>281,415</u>	<u>273,311</u>

4 ANALYSIS OF GOVERNANCE COSTS

	2024			2023
	Unrestr'd funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Independent examination	1,512		1,512	1,440
Total	<u>1,512</u>	<u>-</u>	<u>1,512</u>	<u>1,440</u>

SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2024

5 DETAILS OF CERTAIN ITEMS OF EXPENDITURE

5.1 Trustee expenses

No expenses were paid to trustees of the charity during the year.

5.2 Fees for examination or audit of the accounts

	2024	2023
	£	£
Independent examiner's fees for reporting on the accounts	1,512	1,440
	<hr/>	<hr/>
	1,512	1,440

6 PAID EMPLOYEES

6.1 Staff costs

	2024	2023
	£	£
Gross wages, key management personnel	62,745	59,751
Employer's national insurance costs	(1,335)	1,181
Pension costs	4,403	4,473
	<hr/>	<hr/>
Total staff costs	65,813	65,405

No remuneration was paid to trustees of the charity during the year.
1 employee earned between £60,000 - £70,000 in the period.

6.2 Average number of full-time equivalent employees in the year

	2024	2023
	No.	No.
The parts of the charity in which the employees work		
Charitable activities	1	1
	<hr/>	<hr/>
Total	1	1

6.3 Defined contribution pension scheme

Details of the scheme

The organisation operates a contributory group personal pension scheme.

	2024	2023
	£	£
The costs of the scheme to the charity for the year	4,403	4,473
The amount of any contributions outstanding at the year end	514	550
The amount of any contributions prepaid at the year end	-	-

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2024

7 TANGIBLE FIXED ASSETS

	Computer Equipment	Total
Cost	£	£
At 1 April 2023	1,299	1,299
Additions	1,387	1,387
At 31 March 2024	<u>2,686</u>	<u>2,686</u>
Depreciation		
At 1 April 2023	975	975
Charge for year	324	324
At 31 March 2024	<u>1,299</u>	<u>1,299</u>
Net Book Value		
At 31 March 2024	<u>1,387</u>	<u>1,387</u>
At 31 March 2023	<u>324</u>	<u>324</u>

8 DEBTORS

Analysis of debtors

Amounts receivable within one year	2024	2023
	£	£
Gift Aid	1,477	1,073
Trade Debtors	98,998	3,000
Other Debtors	-	-
Total	<u>100,475</u>	<u>4,073</u>

9 CREDITORS

Analysis of creditors

Amounts falling due within one year	2024	2023
	£	£
Trade creditors	-	1,009
Social security & other tax	2,842	-
Other Creditors	2,312	3,080
Total	<u>5,154</u>	<u>4,089</u>

SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2024

10 MOVEMENT IN FUNDS

10.1 Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed assets	1,387	-	1,387
Current assets	33,532	89,684	123,216
Current liabilities	(5,154)	-	(5,154)
Net assets at 31 March 2024	29,765	89,684	119,449

10.2 Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfer £	Closing Balance £
Unrestricted funds					
General Fund	39,803	269,139	(279,177)	-	29,765
Restricted funds					
Core activities	-	94,160	(2,238)	-	91,922

10.3 Comparative for movement in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfer £	Closing Balance £
Unrestricted funds					
General Fund	33,979	279,135	(273,311)	-	39,803
Restricted funds					
Core activities	-	-	-	-	-

11 TAXATION

As a registered charity, the trust does not pay any income taxes on its charitable activities.

12 RELATED PARTY TRANSACTIONS

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year other than those disclosed.

SURFERS NOT STREET CHILDREN UK

England & Wales - Charity number 1176572

Accounts

CHARITY REGISTRATION NUMBER - 1176572

SURFERS NOT STREET CHILDREN UK

CHARITABLE INCORPORATED ORGANISATION

UNAUDITED FINANCIAL STATEMENTS

12 MONTH PERIOD ENDED 31 MARCH 2023

SURFERS NOT STREET CHILDREN UK

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2023

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SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity No: 1176572

Registered Office: Hills Court Cottage
North Down Road
Braunton
EX33 2EE

Trustees: Andrew Brookes (Chair)
Jeremy Radcliffe
Joe Walker
Joel Meadows

Bankers: CAF Bank Limited (Charities Aid Foundation)
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent examiner: Claire Docherty FCCA
Smith Craven (Yorkshire) Ltd
Sidings House
Sidings Court
Doncaster
South Yorkshire
DN4 5NU

SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements of the Charity for the year ended 31 March 2023. The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and Activities

The Charity was established as a Charitable Incorporated Organisation on the 8 January 2018. The principal purposes of the Charity are as follows:

1. To change the way that society perceives and treats street children globally (advocacy).
2. To support our partners in identifying and empowering street children in South Africa and Mozambique, enabling them to leave street life and reintegrate back into society successfully.
3. To work with our partners to ensure that the children and youth that they work with are developed in order to be independent and sustainable in their adult lives.
4. To support our partners in their identification of children at risk of becoming street children or at risk of street involvement and to divert them, offering them new hope.

It achieves this by advocating from the UK on the global phenomena of street children, supporting partner organisations in South Africa and Mozambique through fundraising and the provision of grants, and through capacity building and other infrastructural support to local partners.

Public Benefit

The trustees confirm that they have complied with the duty in the section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. The purpose of the Charity is enshrined in its objects as outlined above. The trustees ensure that this is carried out for the public benefit.

Achievements and Performance

Advocacy and Awareness Raising:

Achieved global reach at the United Nations Transforming Education Summit, showcasing videos of our programme's youth in various locations in New York and the United Nations itself. This gave voice to street children with the highest-level decision makers.

We supported our South African partner content creator to come to the UK to share and promote new content about the charity and its work. This facilitated community engagement and boosted our UK advocacy efforts.

Enhanced brand visibility by selling branded apparel, thus increasing awareness about our cause and generating sustainable program income.

Hosted a London reception with over 100 attendees, offering insights into the challenges street children face in southern Africa and Mozambique. This featured a fundraising auction and talks by the Mozambique partner organisation director.

The CEO, Charity Ambassador and Mozambique partner organisation Director contributed to discussions at the Blue Earth Summit in Bristol highlighting the situation facing street children in the aftermath of the covid pandemic in southern Africa.

SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2023

Advocacy and Awareness Raising - continued

Our CEO was honoured with the prestigious Nelson Mandela Change maker Award, further consolidating our reputation and the significance of our cause.

Partnered with leading Devon based apparel company Dry Robe, supporting 20 young individuals from South Africa in attending the World Surfing Championships in Jeffrey's Bay. This allowed them to connect with professional surfers and share their life stories with the global surfing community.

Sponsored a promising young female surfer from South Africa to participate in the World Surfing Championships in El Salvador and advocate street children.

Organised a visit by the 11-time World Surfing Champion Kelly Slater to our partner in South Africa, raising international awareness about street children's hardships.

Our CEO led several publicity efforts, featuring in podcasts, media interviews, and event appearances.

Partner Support:

Enabled children in South Africa and Mozambique, through the Back to School Initiative, to rejoin schools with the necessary tools, uniforms, transport and registration fees.

Continually backed initiatives in South Africa and Mozambique that amalgamate surfing, mentorship, and childcare, safeguarding children from the perils of street life.

Conducted a thorough evaluation of initiatives, prioritising the program's quality and its effectiveness. This informed strategies and advocacy globally.

The assessment revealed the unparalleled benefits the programs offer, especially in Durban and Tofo, transforming daily lives and instilling values of health, self-esteem, education, and well-being.

Empirical evidence and testimonials suggest that our support is pivotal in enabling programmes that redirect lives away from the street's risks and towards a safer childhood with far better health and educational prospects.

Notably, the initiatives we support have demonstrated a positive influence on children's mental health, corroborated by impressive scores in the Mental Well-Being Study two years in a row.

SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2023

Key Activities & Financial Summary:

Post-COVID, all primary partner activities have resumed, including surfing, academic support, and the nutrition programs.

Successfully initiated fundraising campaigns and formulated new grant strategies, fostering new collaborations.

Specific achievements include:

Ensuring consistent nutrition for children in partner programs.

Supporting children's education via the 'Back to School' initiative.

Running daily surfing and mentorship sessions.

Operating a computer lab to bridge the digital divide.

Advocated for our cause at surfing events and emphasised ocean protection through environmental activities, like beach cleaning campaigns targeting single-use plastics.

Financial Overview:

Received £279,135 from diverse fundraising endeavours, corporate partnerships, and online campaigns.

Expenditure for the year (1st April 2022 to 31st March 2023) was £273,311, primarily across SNSC UK operations and Mozambique and South Africa's indirect support costs, leaving a surplus of £5,824.

Throughout the year, we also emphasised partner capacity building, focusing on impact assessment, evaluation techniques, report structuring, and policy formulation.

Reserves Policy

The trustees have examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that, given the nature of the work of the CIO, it is prudent to have 3 months running costs as the targeted amount of reserves which is £20,000. We ended the financial year with £39,479 free reserves.

Risk Management

The trustees are aware of the operational and business risks and have established controls in place to mitigate any significant risk.

In conclusion, Surfers Not Street Children UK remains committed to driving change, advocating for street children, and ensuring they have a fair chance at a fulfilling life.

SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2023

Statement of Trustee Responsibilities

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the period end and of its incoming resources and resources expended during that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

Signed on behalf of the Trustees:-

Andy Brookes
Andy Brookes (Dec 13, 2023) (11:59 GMT)

A Brookes
Date: Dec 13, 2023

Jeremy Radcliffe
Jeremy Radcliffe (Dec 13, 2023) (11:04 GMT)

J Radcliffe
Date: Dec 13, 2023

**SURFERS NOT STREET CHILDREN UK
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

Report to the trustees of Surfers Not Street Children UK on the accounts for the period ended 31st March 2023 set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

As the trustees of the Charity 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 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 giving me cause to believe that in any material respect :

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Act: or
- 2 the accounts do not accord with those records: or
- 3 the accounts do 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
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Claire Docherty
For and on behalf of Smith Craven (Yorkshire) Ltd
Sidings House
Sidings Court
Doncaster
South Yorkshire
DN4 5NU

Date: 13 December 2023

SURFERS NOT STREET CHILDREN UK

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2023

				2023	2022
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds	£	£
		£	£	£	£
INCOME					
Donations and legacies	2	274,294	3,948	278,242	205,485
Trading activities	2	806	-	806	1,707
Investment income	2	87	-	87	-
Total		<u>275,187</u>	<u>3,948</u>	<u>279,135</u>	<u>207,192</u>
CHARITABLE EXPENDITURE					
	3	269,363	3,948	273,311	198,566
TOTAL EXPENDITURE		<u>269,363</u>	<u>3,948</u>	<u>273,311</u>	<u>198,566</u>
NET INCOME/(EXPENDITURE)		5,824	-	5,824	8,626
RECONCILIATION OF FUNDS					
Funds brought forward	10	33,979	-	33,979	25,353
Transfer of funds		-	-	-	-
Funds carried forward	10	<u>39,803</u>	<u>-</u>	<u>39,803</u>	<u>33,979</u>

All operations of the charity in the year are continuing.

The charity has no recognised gains or losses other than the net incoming resources for the above financial period.

SURFERS NOT STREET CHILDREN UK

BALANCE SHEET

AT 31 MARCH 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
FIXED ASSETS					
Fixed Assets	7	324	-	324	649
		<u>324</u>	<u>-</u>	<u>324</u>	<u>649</u>
CURRENT ASSETS					
Stocks		-	-	-	2,377
Debtors	8	4,073	-	4,073	9,706
Cash at bank and in hand		39,495	-	39,495	23,437
		<u>43,568</u>	<u>-</u>	<u>43,568</u>	<u>35,520</u>
CURRENT LIABILITIES					
Amounts falling due within one year	9	4,089	-	4,089	2,190
		<u>4,089</u>	<u>-</u>	<u>4,089</u>	<u>2,190</u>
NET CURRENT ASSETS		39,479	-	39,479	33,330
		<u>39,479</u>	<u>-</u>	<u>39,479</u>	<u>33,330</u>
NET ASSETS		39,803	-	39,803	33,979
		<u>39,803</u>	<u>-</u>	<u>39,803</u>	<u>33,979</u>
FUNDS OF THE CHARITY					
Unrestricted fund (general reserve)		39,803	-	39,803	33,979
Restricted funds		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	10	39,803	-	39,803	33,979
		<u>39,803</u>	<u>-</u>	<u>39,803</u>	<u>33,979</u>

Approved on: 13/12/2023

Andy Brookes
Andy Brookes (Dec 13, 2023 08:59 GMT)

A Brookes

Jeremy Radcliffe
Jeremy Radcliffe (Dec 13, 2023 10:14 GMT)

J Radcliffe

On behalf of the Charity's Trustees

SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2023

1 **ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements are set out below and also have been consistently applied within the accounts.

1.1 **Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the 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) - (Charities SORP (FRS 102)) (effective 1 January 2019) and the Charities Act 2011.

1.2 **Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 **Fund accounting**

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

1.4 **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants receivable, funding the general activities of the charity, are included in the period in which they are receivable.

1.5 **Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Donations are recognised when receivable. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised, refer to the trustees report for more information about their contribution.

1.6 **Stocks**

Stock is valued at the lower of cost and net realisable value. Cost is determined on a first in first out basis. Net realisable value represents estimated selling price less costs to complete and sell. Provision is made for slow moving, obsolete or damaged stock where the net realisable value is less than cost.

SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES - CONTINUED

1.7 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

1.8 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

1.9 Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

1.10 Investment income

Investment income is recorded under the accruals method.

1.11 Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Irrecoverable VAT is charged to the SoFA as incurred.

1.12 Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

1.13 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.

1.14 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement after allowing for any trade discounts due.

1.15 Tangible fixed asset and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates to write off the cost less any residual value of each asset over its expected useful life as follows:

- Computer equipment - 25% Straight Line

SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2023

2 ANALYSIS OF INCOME

	2023			2022
	Unrestr'd funds £	Restricted funds £	Total funds £	Total funds £
Donations and legacies				
Donations and gifts	268,199	3,948	272,147	197,575
Gift Aid	6,095	-	6,095	7,710
Donated goods, facilities and services	-	-	-	200
	<u>274,294</u>	<u>3,948</u>	<u>278,242</u>	<u>205,485</u>
Trading activities				
Sales of merchandise	806		806	1,707
	<u>806</u>	<u>-</u>	<u>806</u>	<u>1,707</u>
Investments				
Interest income	87		87	-
	<u>87</u>	<u>-</u>	<u>87</u>	<u>-</u>

3 ANALYSIS OF CHARITABLE RESOURCES EXPENDED

	2023			2022
	Unrestr'd funds £	Restricted funds £	Total funds £	Total funds £
CHARITABLE EXPENDITURE				
Salary costs	65,405		65,405	60,871
IT costs	970		970	1,080
Rent & room hire	1,078		1,078	4,142
Subscriptions	1,394		1,394	536
Telephone, fax & internet	1,718		1,718	1,667
Printing, stationery & postage	73		73	40
Travel expenses	35,186	3,948	39,134	16,278
Motor expenses	-		-	371
Grant to Mozambique	27,810		27,810	19,340
Grant to South Africa	122,128		122,128	77,705
Bank charges	1,381		1,381	875
Governance costs (see note 4)	1,440		1,440	1,400
Sundry expenses	4,165		4,165	928
Depreciation	325		325	325
Purchase of merchandise	469		469	623
Professional	5,821		5,821	12,385
Total	<u>269,363</u>	<u>3,948</u>	<u>273,311</u>	<u>198,566</u>

4 ANALYSIS OF GOVERNANCE COSTS

	2023			2022
	Unrestr'd funds £	Restricted funds £	Total funds £	Total funds £
Independent examination	1,440		1,440	1,400
Total	<u>1,440</u>	<u>-</u>	<u>1,440</u>	<u>1,400</u>

SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2023

5 DETAILS OF CERTAIN ITEMS OF EXPENDITURE

5.1 Trustee expenses

No expenses were paid to trustees of the charity during the year.

5.2 Fees for examination or audit of the accounts	2023	2022
	£	£
Independent examiner's fees for reporting on the accounts	1,400	1,400
	1,400	1,400

6 PAID EMPLOYEES

6.1 Staff costs

	2023	2022
	£	£
Gross wages, key management personnel	59,751	55,499
Employer's national Insurance costs	1,181	2,439
Pension costs	4,473	2,933
Total staff costs	65,405	60,871

No remuneration was paid to trustees of the charity during the year.
No employee earned more than £60,000 in the period.

6.2 Average number of full-time equivalent employees in the year

	2023	2022
	No.	No.
The parts of the charity in which the employees work		
Charitable activities	1	1
Total	1	1

6.3 Defined contribution pension scheme

Details of the scheme

The organisation operates a contributory group personal pension scheme.

	2023	2022
	£	£
The costs of the scheme to the charity for the year	4,473	-
The amount of any contributions outstanding at the year end	550	-
The amount of any contributions prepaid at the year end	-	70

SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2023

7 TANGIBLE FIXED ASSETS

	Computer Equipment £	Total £
Cost		
At 1 April 2022	1,299	1,299
Additions		
At 31 March 2023	1,299	1,299
Depreciation		
At 1 April 2022	650	650
Charge for year	325	325
At 31 March 2023	975	975
Net Book Value		
At 31 March 2023	324	324
At 31 March 2022	649	649

8 DEBTORS

Analysis of debtors

Amounts receivable within one year

	2023 £	2022 £
Gift Aid	1,073	9,706
Trade Debtors	3,000	-
Other Debtors	-	-
Total	4,073	9,706

9 CREDITORS

Analysis of creditors

Amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,009	132
Social security & other tax	-	507
Other Creditors	3,080	1,552
Total	4,089	2,191

Included in other creditors is £1,000 due to A Brookes, Trustee.

The loan was approved by the board and is not interest bearing.

SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2023

10 MOVEMENT IN FUNDS

10.1 Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total £
Unrestricted funds	39,803	-	39,803
Net assets at 31 March 2023	39,803	-	39,803

10.2 Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfer £	Closing Balance £
Unrestricted funds					
General Fund	33,979	275,187	(269,363)	-	39,803
Restricted funds					
Core activities	-	3,948	(3,948)	-	-

10.3 Comparative for movement in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfer £	Closing Balance £
Unrestricted funds					
General Fund	25,353	207,192	(198,566)	-	33,979
Restricted funds					
Core activities	-	-	-	-	-

11 TAXATION

As a registered charity, the trust does not pay any income taxes on its charitable activities.

12 RELATED PARTY TRANSACTIONS

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year other than those disclosed.

SURFERS NOT STREET CHILDREN UK

England & Wales - Charity number 1176572

Accounts

CHARITY REGISTRATION NUMBER - 1176572

SURFERS NOT STREET CHILDREN UK

CHARITABLE INCORPORATED ORGANISATION

UNAUDITED FINANCIAL STATEMENTS

12 MONTH PERIOD ENDED 31ST MARCH 2022

SURFERS NOT STREET CHILDREN UK
FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2022

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SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity No: 1176572

Registered Office: Hills Court Cottage
North Down Road
Braunton
EX33 2EE

Trustees: Andrew Brookes (Chair)
Jeremy Radcliffe
Joe Walker
Joel Meadows

Bankers: CAF Bank Limited (Charities Aid Foundation)
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent examiner: Andrew Cribb FCA
Smith Craven
Sidings House
Sidings Court
Doncaster
South Yorkshire
DN4 5NU

SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements of the Charity for the year ended 31 March 2022. The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and Activities

The Charity was established as a Charitable Incorporated Organisation on the 8 January 2018. The principle purposes of the Charity are as follows:

1. To change the way that society perceives and treats street children globally (advocacy).
2. To support our partners in identifying and empowering street children in South Africa and Mozambique, enabling them to leave street life and reintegrate back into society successfully.
3. To work with our partners to ensure that the children and youth that they work with are developed in order to be independent and sustainable in their adult lives.
4. To support our partners in their identification of children at risk of becoming street children or at risk of street-involvement and to divert them, offering them new hope.

It achieves this by advocating from the UK on the global phenomena of street children, supporting partner organisations in South Africa and Mozambique through fundraising and the provision of grants, and through capacity building and other infrastructural support to local partners.

Public Benefit

The trustees confirm that they have complied with the duty in the section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. The purpose of the Charity is enshrined in its objects as outlined above. The trustees ensure that this is carried out for the public benefit.

Achievements and Performance

Advocacy and Awareness Raising

In 2021 we organised a visit to the UK by Mini Cho of our Mozambican grant partner Tofo Surf Club and South African Ambassador Sne Makhubu. The visit enabled awareness raising, advocacy and fundraising with UK communities, including a trip to Scotland. The visit resulted in a new film to promote the charity and the issues of street children.

To support our work and to raise awareness of what we do, we launched a new range of branded clothing in 2021. This increases not only our sustainable income to the programmes we support but also makes more people aware of our work and the plight of street children.

To support our advocacy, we organised a major reception in London for more than 100 people where we shared an update on issues around street children. The reception gave an opportunity to share stories from our partners and help remind people of the situation facing street children in southern Africa.

In October we spoke on a panel at the Blue Earth Summit in the UK about street children's issues and raising awareness of the post-covid situation in southern Africa. This advocacy opportunity was in front of influential individuals and businesses in the UK.

During the year our CEO undertook multiple awareness raising activities including interviews on podcasts, interviews with media and appearances at events.

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2022

Advocacy and Awareness Raising - continued

In February the charity organised a high-profile awareness raising and sharing of best practice trip to South Africa with leading surfers from Hawaii who also run their own NGO programmes working with vulnerable children.

The year ended with a major advocacy and awareness campaign in partnership with internationally recognised surfing brand and long-term charity partner, O'Neill. O'Neill created a clothing range to support the charity and committed to three years of funding as part of the project. The new partnership included new films and promotional activities across social media channels, including with our joint Ambassador, leading surfer Jordy Smith. The clothing design was based on indigenous art which had already been painted on to our partner surf club doors in Durban by the young people in our projects. It is a recognisable design for us and we were excited to connect our art project with the brand partnership with O'Neill. The films and product has helped raise issues affecting street children with a whole new audience who are learning about our work.

Partner Support

Surfers Not Street Children UK has supported partner programmes in South Africa and Mozambique this year to deliver programmes that fuse surfing, mentorship and care for children at risk of street life or the dangers of street connectedness.

During the year SNSC UK re-evaluated all monitoring, learning and evaluation (MLE) in partner programmes and supported the implementation of a new M,L,E programme.

During the year we undertook a full review of one of our local partners in South Africa, focusing on program quality and effectiveness. Surfers Not Street Children UK published the full report in March 2022 and is using this information in its learning and advocacy and informing our work around the world.

The evaluation included in-depth discussions with the children and youth in the program along with parents and staff. For the Evaluation the Surfers Not Street Children programme staff invited 30 children – 17 boys and 13 girls – to take part in the regular surfing programme activity in the week of January 20th 2022.

The children come from a mix of backgrounds, some living in dangerous shelters, some in hostels. Some are with their immediate family and some live with other relatives. All the children come from the Point Area of Durban, an area of extreme urban poverty, which is a particular hazardous area for children to live as it is rife with prostitution, gangs, drugs and violence. All children would be considered 'vulnerable' to the violence of poverty where they live.

At the time of the review the Durban area was emerging from major riots that decimated the city, as well as Covid restrictions that stopped most work and kept children out of school, and a rapidly increasing cost of living crisis, especially for food.

The evaluation summary said that our grantee, Surfers Not Street Children South Africa is a well-tested model of fusing of surfing, mentorship and care is provided every single day to the most vulnerable girls and boys in Durban. The model in Durban is a deep and personal daily interaction in the lives of hundreds of children. It enables a positive surfing lifestyle focused on nutrition, fitness, friendship, play, self-worth, identity, well-being and education, and this is provided to the children and youth often excluded from society and most vulnerable to abuse, violence and exploitation.

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2022

Partner Support - continued

Our support for Surfers Not Street Children South Africa is transforming lives: It is hard to fully quantify the scale of the positive benefit of the program, but from all the research and detailed discussions with parents, professional staff and children, it can be said that our support is the difference between a life on the streets with drugs, gangs, violence and prostitution and having a positive childhood where you feel safe and secure and thrive at school.

The results of the children's self-evaluation as well as the discussions with parents and professional staff show that the grantee programme is having a positive impact on children's Mental Health. This is particularly reflected in the high score for the Mental Well-Being Study.

Key Activities

At the beginning of the reporting year, we were delighted that all our main partner activities could start to work normally again post-covid – this included surfing, back to school, computer lab, yoga, dance, social worker meetings and street outreach. We also made an organisational decision to continue supporting the emergency nutrition programmes in both Mozambique and South Africa set up under covid. The cost-of-living crisis has meant this is still needed.

To support this the organisation has undertaken several fundraising drives and new grant application processes resulting in new partnerships.

Our support to grantees in South Africa and Mozambique this year has specifically enabled:

- All of the children in the partner programs to receive a regular meal each day from the nutrition program provided daily.
- All children in the program to be in school as a result of the 'Back to School' program which helps with the cost of school uniforms and books as well as registration and paperwork support.
- Street outreach programmes to continue despite the impact of riots in the area.
- Surfing and mentorship programmes to run every day giving children activity away from the dangers of street connectedness.
- The effective running of a computer lab to support learning and homework for children unable to access computers and wifi at home.

In July, Durban was hit by violent riots due to the cost of living after the pandemic. The epicentre of the riots was in our partners programme area, and we quickly had to mobilise to support an emergency response programme where our local partner was protecting every one of the children and young people and then we supported the flying in food as normal supermarkets and stores had been emptied. We thank many of our supporters who rallied with personal donations and actions to ensure all children in our partners programmes and their families were protected and fed during this dangerous time.

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2022

Key Activities - continued

During the year there were a number of opportunities for us to support the local teams to attend surfing events to raise awareness of our work and the issues of street life and street connectedness. This is important for advocacy and awareness raising as it gives a public platform to our organisation and the young people we support. We supported a number of surfers to take part in the SA Junior Champs in JBay in October, and KZN champs in December. We supported our Ambassador Sne Makhubu to attend the SA Champs in Ballito. We were pleased that our local grantee in South Africa took the team win at the KZN Development surfing event in December. We were also delighted to support an all-girl team in the competition for the first time and they came fourth. This is the first ever all -black female surf team to compete in surfing in the history of South Africa.

Throughout the year we supported our programmes in South Africa and Mozambique undertook environmental projects to increase their own awareness of ocean protection issues. This year it included regular beach cleans with a focus n tackling single use plastic.

In the period under review we received £205,485 in donations. This was raised through a variety of means from building corporate partnerships (such as Dry Robe), canvassing individuals for donations, holding fundraising events, completing trust applications and carrying out online fund raising campaigns.

We spent £198,566 in the year 1st April 2021 to 31st March 2022. This was divided into three main areas. Direct ; SNSC UK operating expenses and indirect support costs of South Africa. This left us with a surplus of £8,626 which remained in the UK.

Throughout the year under report the organisation undertook direct support and capacity building of local partners, such as develop impact assessments, monitoring and evaluation, support with report writing and structure, data collection and policy development).

Reserves Policy

The trustees have examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that, given the nature of the work of the CIO, it is prudent to have 3 months running costs as the targeted amount of reserves which is £20,000. We ended the financial year with £33,330 free reserves.

Risk Management

The trustees are aware of the operational and business risks and have established controls in place to mitigate any significant risk.

Statement of Trustee Responsibilities

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the period end and of its incoming resources and resources expended during that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2022

Statement of Trustee Responsibilities - continued

- State whether applicable accounting standards and statements of recommended practice have been followed
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

Signed on behalf of the Trustees:-



A Brookes

Date:



Jeremy Radcliffe (Jan 3, 2023 12:21 GMT)

J Radcliffe

Date:

SURFERS NOT STREET CHILDREN UK
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees of Surfers Not Street Children UK on the accounts for the period ended 31st March 2022 set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

As the trustees of the Charity 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 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 giving me cause to believe that in any material respect:

12 MONTH PERIOD ENDED 31ST MARCH 2022

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Act: or
- 2 the accounts do not accord with those records: or
- 3 the accounts do 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
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).]

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

Andrew Cribb FCA
For and on behalf of Smith Craven
Sidings House
Sidings Court
Doncaster
South Yorkshire
DN4 5NU

Date:

SURFERS NOT STREET CHILDREN UK

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

12 MONTH PERIOD ENDED 31ST MARCH 2022

		2022		2021
		Unrestricted funds	Restricted funds	Total funds
	Note	£	£	£
INCOME				
Donations and legacies	2	196,030	9,455	205,485
Trading activities	2	1,707	-	1,707
		<hr/>		<hr/>
Total		197,737	9,455	207,192
		<hr/> <hr/>		<hr/> <hr/>
CHARITABLE EXPENDITURE	3	189,111	9,455	198,566
		<hr/>		<hr/>
TOTAL EXPENDITURE		189,111	9,455	198,566
		<hr/> <hr/>		<hr/> <hr/>
NET INCOME/(EXPENDITURE)		8,626	-	8,626
		<hr/>		<hr/>
RECONCILIATION OF FUNDS				
Funds brought forward	10	25,353	-	25,353
Transfer of funds		-	-	-
Funds carried forward	10	33,979	-	33,979
		<hr/> <hr/>		<hr/> <hr/>

All operations of the charity in the year are continuing.

The charity has no recognised gains or losses other than the net incoming resources for the above financial period.

**SURFERS NOT STREET CHILDREN UK
BALANCE SHEET**

AT 31ST MARCH 2022

	Note	Unrestricted funds £	Restricted funds £	Total this period £	Total 2021 £
FIXED ASSETS					
Fixed Assets	7	649	-	649	974
		<u>649</u>	<u>-</u>	<u>649</u>	<u>974</u>
CURRENT ASSETS					
Stocks		2,377	-	2,377	-
Debtors	8	9,706	-	9,706	2,895
Cash at bank and in hand		23,437	-	23,437	28,493
		<u>35,520</u>	<u>-</u>	<u>35,520</u>	<u>31,388</u>
CURRENT LIABILITIES					
Amounts falling due within one year	9	2,190	-	2,190	7,009
NET CURRENT ASSETS					
		<u>33,330</u>	<u>-</u>	<u>33,330</u>	<u>24,379</u>
NET ASSETS					
		<u><u>33,979</u></u>	<u><u>-</u></u>	<u><u>33,979</u></u>	<u><u>25,353</u></u>
FUNDS OF THE CHARITY					
Unrestricted fund (general reserve)		33,979	-	33,979	25,353
Restricted funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	10	<u><u>33,979</u></u>	<u><u>-</u></u>	<u><u>33,979</u></u>	<u><u>25,353</u></u>

Approved on:

.....
A Brookes

.....
J Radcliffe

On behalf of the Charity's Trustees

NOTES TO THE ACCOUNTS

FOR THE 12 MONTH PERIOD ENDED 31ST MARCH 2022

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and also have been consistently applied within the accounts.

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the 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) - (Charities SORP (FRS 102)) (effective 1 January 2019).

1.2 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

1.4 Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants receivable, funding the general activities of the charity, are included in the period in which they are receivable.

1.5 Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Donations are recognised when receivable. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised, refer to the trustees report for more information about their contribution.

1.6 Stocks

Stock is valued at the lower of cost and net realisable value. Cost is determined on a first in first out basis. Net realisable value represents estimated selling price less costs to complete and sell. Provision is made for slow moving, obsolete or damaged stock where the net realisable value is less than cost.

NOTES TO THE ACCOUNTS

FOR THE 12 MONTH PERIOD ENDED 31ST MARCH 2022

1 ACCOUNTING POLICIES - CONTINUED

1.7 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

1.8 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

1.9 Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

1.10 Investment income

Investment income is recorded under the accruals method.

1.11 Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Irrecoverable VAT is charged to the SoFA as incurred.

1.12 Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

1.13 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.

1.14 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement after allowing for any trade discounts due.

1.15 Tangible fixed asset and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates to write off the cost less any residual value of each asset over its expected useful life as follows:

- Computer equipment - 25% Straight Line

NOTES TO THE ACCOUNTS

FOR THE 12 MONTH PERIOD ENDED 31ST MARCH 2022

2 ANALYSIS OF INCOME

	Unrestr'd funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
Donations and legacies				
Donations and gifts	188,120	9,455	197,575	157,195
Gift Aid	7,710	-	7,710	1,995
Donated goods, facilities and services	200	-	200	498
	<u>196,030</u>	<u>9,455</u>	<u>205,485</u>	<u>159,688</u>
Trading activities				
Sales of merchandise	1,707	-	1,707	
	<u>1,707</u>	<u>-</u>	<u>1,707</u>	<u>-</u>

3 ANALYSIS OF CHARITABLE RESOURCES EXPENDED

	Unrestr'd funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
CHARITABLE EXPENDITURE				
Salary costs	60,871		60,871	59,690
IT costs	1,080		1,080	-
Rent & room hire	4,142		4,142	260
Subscriptions	536		536	454
Telephone, fax & internet	1,667		1,667	1,264
Printing, stationery & postage	40		40	93
Travel expenses	6,823	9,455	16,278	2,310
Motor expenses	371		371	-
Grant to Mozambique	19,340		19,340	14,215
Grant to South Africa	77,705		77,705	75,450
Governance costs (see note 4)	2,275		2,275	3,301
Sundry expenses	928		928	725
Depreciation	325		325	325
Purchase of merchandise	623		623	
Professional	12,385		12,385	
Total	<u>189,111</u>	<u>9,455</u>	<u>198,566</u>	<u>158,087</u>

4 ANALYSIS OF GOVERNANCE COSTS

	Unrestr'd funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
Professional fees	1,400		1,400	2,870
Bank Charges	875		875	431
Total	<u>2,275</u>	<u>-</u>	<u>2,275</u>	<u>3,301</u>

SURFERS NOT STREET CHILDREN UK

NOTES TO THE ACCOUNTS

FOR THE 12 MONTH PERIOD ENDED 31ST MARCH 2022

5 DETAILS OF CERTAIN ITEMS OF EXPENDITURE

5.1 Trustee expenses

No expenses were paid to trustees of the charity during the year.

5.2 Fees for examination or audit of the accounts

2022	2021
£	£

Independent examiner's fees for reporting on the accounts	1,400	1,350
	1,400	1,350

6 PAID EMPLOYEES

2022	2021
£	£

6.1 Staff costs

Gross wages	55,500	53,329
Employer's national insurance costs	2,439	4,256
Pension costs	2,933	2,105
	60,872	59,690

No remuneration was paid to trustees of the charity during the year.
No employee earned more than £60,000 in the period.

6.2 Average number of full-time equivalent employees in the year

2022	2021
No.	No.

The parts of the charity in which the employees work

Charitable activities	1	1
	1	1

6.3 Defined contribution pension scheme

Details of the scheme

The organisation operates a contributory group personal pension scheme.

2022	2021
£	£

The costs of the scheme to the charity for the year	2,933	2,105
The amount of any contributions outstanding at the year end	-	2,177
The amount of any contributions prepaid at the year end	70	-

NOTES TO THE ACCOUNTS

FOR THE 12 MONTH PERIOD ENDED 31ST MARCH 2022

7 TANGIBLE FIXED ASSETS

	Computer Equipment £	Total £
Cost		
At 1 April 2021	1,299	1,299
Additions		
At 31 March 2022	<u>1,299</u>	<u>1,299</u>
Depreciation		
At 1 April 2021	325	-
Charge for year	<u>325</u>	<u>325</u>
At 31 March 2022	<u>650</u>	<u>325</u>
Net Book Value		
At 31 March 2022	<u>649</u>	<u>974</u>
At 31 March 2021	<u>974</u>	<u>1,299</u>

8 DEBTORS

Analysis of debtors

Amounts receivable within one year	2022 £	2021 £
Gift Aid	9,706	1,995
Trade Debtors	-	900
Other Debtors	-	-
Total	<u>9,706</u>	<u>2,895</u>

9 CREDITORS

Analysis of creditors

Amounts falling due within one year	2022 £	2021 £
Trade creditors	132	1,870
Social security & other tax	506	5,109
Other Creditors	1,552	30
Total	<u>2,190</u>	<u>7,009</u>

SURFERS NOT STREET CHILDREN UK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

10 **MOVEMENT IN FUNDS**

10.1 **Analysis of net assets by fund**

	Unrestricted Funds £	Restricted Funds £	Total £
Unrestricted funds	33,979	-	33,979
Net assets at 31 March 2022	33,979	-	33,979

10.2 **Movements in funds**

	Opening balance £	Incoming resources £	(Resources expended) £	Transfer £	Closing Balance £
Unrestricted funds					
General Fund	25,353	197,737	(189,111)	-	33,979
Restricted funds					
Core activities	-	9,455	(9,455)	-	-

10.3 **Comparative for movement in funds**

	Opening balance £	Incoming resources £	(Resources expended) £	Transfer £	Closing Balance £
Unrestricted funds					
General Fund	23,752	159,688	(158,087)	-	25,353
Restricted funds					
Core activities	-	-	-	-	-

11 **TAXATION**

As a registered charity, the trust does not pay any income taxes on its charitable activities.

12 **RELATED PARTY TRANSACTIONS**

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

SURFERS NOT STREET CHILDREN UK

England & Wales - Charity number 1176572

Accounts

CHARITY REGISTRATION NUMBER - 1176572

SURFERS NOT STREET CHILDREN UK

CHARITABLE INCORPORATED ORGANISATION

UNAUDITED FINANCIAL STATEMENTS

12 MONTH PERIOD ENDED 31ST MARCH 2021

SURFERS NOT STREET CHILDREN UK
FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2021

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SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity No: 1176572

Registered Office: Hills Court Cottage
North Down Road
Braunton
EX33 2EE

Trustees: Andrew Brookes (Chair)
Jeremy Radcliffe
Joe Walker (Appointed 10.12.20)
Joel Meadows (Appointed 31.07.20)

Bankers: CAF Bank Limited (Charities Aid Foundation)
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent examiner: Andrew Cribb FCA
Smith Craven
Chartered Accountants
Sidings House
Sidings Court
Doncaster
South Yorkshire
DN4 5NU

SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2021

The Trustees present their annual report and financial statements of the Charity for the year ended 31 March 2021. The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and Activities

The Charity was established as a Charitable Incorporated Organisation on the 8 January 2018. The principal purposes of the Charity are as follows:

1. To change the way that society perceives and treats street children globally (advocacy).
2. To support our partners in identifying and empowering street children in South Africa and Mozambique, enabling them to leave street life and reintegrate back into society successfully.
3. To work with our partners to ensure that the children and youth that they work with are developed in order to be independent and sustainable in their adult lives.
4. To support our partners in their identification of children at risk of becoming street children or at risk of street- involvement and to divert them, offering them new hope.

It achieves this by advocating from the UK on the global phenomena of street children, supporting partner organisations in South Africa and Mozambique through fundraising and the provision of grants, and through capacity building and other infrastructural support to local partners.

Public Benefit

The trustees confirm that they have complied with the duty in the section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. The purpose of the Charity is enshrined in its objects as outlined above. The trustees ensure that this is carried out for the public benefit.

Achievements and Performance

The financial year 2020/21 was the Charitable Incorporated Organisation third full financial year of operation. The four goals of the year were to 1) advocate in the UK and around the world on the global rights of street children; 2) implement fundraising strategies that would ensure long term and sustainable growth; 3) ensure partner organisations have more long-term reliable sources of funding; and 4) provide infrastructural support directly to partners in order to build local capacity.

However during the reporting period Covid-19 had a major impact on the direct work of the charity and emergency programming and fundraising was established continued throughout the reporting period.

For example, throughout 2020/21 Surfers Not Street Children UK adjusted our operations so that rather than undertaking public speaking and attending conferences, we attended events via zoom, partook in a number of podcasts and did public speaking and meetings via zoom.

The covid situation around the world impacted partner grantees (in Mozambique and South Africa) and SNSC UK established a new emergency response support programme where it funded the provision of nutrition in the two areas. Many months of the year included full lockdown for both grantee partners. The organisation was able to support with extra safety and security provision to ensure none of the children were staying in dangerous areas. The organisations also funded the supply of PPE for staff and children.

SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2021

Achievements and Performance cont'd

Due to the Covid pandemic the team in the UK ran major additional fundraising appeals to support the provision of additional nutrition needs. A new yoga programme was also launched in 2020 which was particularly useful during lockdown.

The work around the world included direct training and support of local partners in South Africa and Mozambique over zoom, such as Monitoring and Evaluation training with former street children over zoom – so that the partner teams can track and learn from their programme activity.

After the first lockdown in South Africa was lifted, we supported our grantees to run a surfing contest for the children - run under strict Covid-19 protocols. 120 children took part and competed in the contest, including most from vulnerable backgrounds. It was the first time the group had been together since the beginning of the pandemic as our local partners had run satellite programmes throughout the lockdown.

To support fundraising efforts, the organisation has developed a new website and shop online. The site shares stories about the work, offers people a chance to donate and purchase items that support the charity.

We spent £158,087 in the year 1st April 2020 to 31st March 2021. This was divided into three main areas. Direct grants; SNSC UK operating expenses and indirect support costs of South Africa. This left us with a surplus of £25,353 which remained in the UK.

Reserves Policy

The trustees have examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. The Trustees consider that, given the nature of the work of the CIO, it is prudent to have 3 months running costs as the targeted amount of reserves which is approximately £39,000. Our current reserves at 31 March 2021 are £25,353.

Risk Management

The trustees are aware of the operational and business risks and have established controls in place to mitigate any significant risk.

Statement of Trustee Responsibilities

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the period end and of its incoming resources and resources expended during that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SURFERS NOT STREET CHILDREN UK

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2021

Statement of Trustee Responsibilities cont'd

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

On behalf of the Trustees:-

A Brookes 10th January 2022

J Radcliffe 10th January 2022

**SURFERS NOT STREET CHILDREN UK
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

Report to the trustees of Surfers Not Street Children UK on the accounts for the period ended 31st March 2021 set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

As the charity trustees of the Trust 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 Trusts accounts carried out under 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 giving me cause to believe that in any material respect:

12 MONTH PERIOD ENDED 31ST MARCH 2021

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Act: or
- 2 the accounts do not accord with those records: or
- 3 the accounts do 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
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).]

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

Andrew Cribb FCA
For and on behalf of Smith Craven Chartered Accountants
Sidings House
Sidings Court
Doncaster
South Yorkshire
DN4 5NU

10th January 2022

SURFERS NOT STREET CHILDREN UK

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

12 MONTH PERIOD ENDED 31ST MARCH 2021

		Unrestricted	2021 Restricted	Total funds	2020 Total funds
	Note	funds	funds	£	£
		£	£	£	£
INCOME					
Donations and legacies	2	159,688	-	159,688	181,463
Investment income	2	-	-	-	-
Total		159,688	-	159,688	181,463
CHARITABLE EXPENDITURE					
	3	158,087	-	158,087	173,687
TOTAL EXPENDITURE		158,087	-	158,087	173,687
NET INCOME/(EXPENDITURE)		1,601	-	1,601	7,776
RECONCILIATION OF FUNDS					
Funds brought forward	10	23,752	-	23,752	15,976
Transfer of funds		-	-	-	-
Funds carried forward	10	25,353	-	25,353	23,752

All operations of the charity in the year are continuing.

The charity has no recognised gains or losses other than the net incoming resources for the above financial period.

**SURFERS NOT STREET CHILDREN UK
BALANCE SHEET**

AT 31ST MARCH 2021

	Note	Unrestricted funds £	Restricted funds £	Total this period £	Total 2020 £
CURRENT ASSETS					
Fixed Assets	7	974	-	974	1,299
Debtors	8	2,895	-	2,895	740
Cash at bank and in hand		28,493	-	28,493	29,676
Total current assets		32,362	-	32,362	31,715
CURRENT LIABILITIES					
Creditors	9	7,009	-	7,009	7,963
Total current liabilities		7,009	-	7,009	7,963
NET ASSETS		25,353	-	25,353	23,752
FUNDS OF THE CHARITY					
Unrestricted fund (general reserve)		25,353	-	25,353	23,752
Restricted funds		-	-	-	
Total charity funds	10	25,353	-	25,353	23,752

Approved on 10th January 2022

A Brookes

J Radcliffe

On behalf of the Charity's Trustees

SURFERS NOT STREET CHILDREN UK

NOTES TO THE ACCOUNTS

FOR THE 12 MONTH PERIOD ENDED 31ST MARCH 2021

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and also have been consistently applied within the accounts.

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the 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) - (Charities SORP (FRS 102)) (effective 1 January 2015).

1.2 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

1.4 Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants receivable, funding the general activities of the charity, are included in the period in which they are receivable.

1.5 Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Donations are recognised when receivable.

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised, refer to the trustees report for more information about their contribution.

SURFERS NOT STREET CHILDREN UK

NOTES TO THE ACCOUNTS

FOR THE 12 MONTH PERIOD ENDED 31ST MARCH 2021

1 ACCOUNTING POLICIES - CONTINUED

1.6 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

1.7 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

1.8 Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

1.9 Investment income

Investment income is recorded under the accruals method.

1.10 Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Irrecoverable VAT is charged to the SoFA as incurred.

1.11 Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

1.12 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.

1.13 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement after allowing for any trade discounts due.

1.14 Tangible fixed asset and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates to write off the cost less any residual value of each asset over its expected useful life as follows:

- Computer equipment - 25% Straight Line

SURFERS NOT STREET CHILDREN UK

NOTES TO THE ACCOUNTS

FOR THE 12 MONTH PERIOD ENDED 31ST MARCH 2021

2 ANALYSIS OF INCOME

	Unrestr'd funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
Donations and legacies				
Donations and gifts	157,195	-	157,195	181,463
Gift Aid	1,995	-	1,995	-
Donated goods, facilities and services	498	-	498	-
	<hr/> 159,688	<hr/> -	<hr/> 159,688	<hr/> 181,463
Investment Income				
Interest income	-	-	-	-
	<hr/> -	<hr/> -	<hr/> -	<hr/> -

3 ANALYSIS OF CHARITABLE RESOURCES EXPENDED

	Unrestr'd funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
Charitable Expenditure				
Salary costs	59,690		59,690	70,683
IT costs	-		-	1,195
Rent & room hire	260		260	141
Subscriptions	454		454	274
Telephone, fax & internet	1,264		1,264	860
Printing, stationery & postage	93		93	81
Travel expenses	2,310		2,310	10,722
Motor expenses	-		-	2,006
Grant to Mozambique	14,215		14,215	8,829
Grant to South Africa	75,450		75,450	77,558
Governance costs (see note 4)	3,301		3,301	1,038
Sundry expenses	725		725	300
Depreciation	325		325	-
Total	<hr/> 158,087	<hr/> -	<hr/> 158,087	<hr/> 173,687

4 ANALYSIS OF GOVERNANCE COSTS

	Unrestr'd funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
Professional fees	2,870		2,870	876
Bank Charges	431		431	162
Total	<hr/> 3,301	<hr/> -	<hr/> 3,301	<hr/> 1,038

SURFERS NOT STREET CHILDREN UK

NOTES TO THE ACCOUNTS

FOR THE 12 MONTH PERIOD ENDED 31ST MARCH 2021

5 DETAILS OF CERTAIN ITEMS OF EXPENDITURE

5.1 Trustee expenses

No expenses were paid to trustees of the charity during the year.

5.2 Fees for examination or audit of the accounts

	2021	2020
	£	£
Independent examiner's fees for reporting on the accounts	1,350	1,000
	1,350	1,000

PAID EMPLOYEES

6.1 Staff costs

	2021	2020
	£	£
Gross wages	53,329	60,246
Employer's national insurance costs	4,256	7,987
Pension costs	2,105	2,449
Total staff costs	59,690	70,683

No remuneration was paid to trustees of the charity during the year.

No employee earned more than £60,000 in the period.

6.2 Average number of full-time equivalent employees in the year

	2021	2020
	No.	No.
The parts of the charity in which the employees work		
Charitable activities	1	2
Total	1	2

6.3 Defined contribution pension scheme

Details of the scheme

The organisation operates a contributory group personal pension scheme.

	2021	2020
	£	£
The costs of the scheme to the charity for the year	2,105	2,449
The amount of any contributions outstanding at the year end	2,177	255
The amount of any contributions prepaid at the year end	-	-

SURFERS NOT STREET CHILDREN UK

NOTES TO THE ACCOUNTS

FOR THE 12 MONTH PERIOD ENDED 31ST MARCH 2021

7 TANGIBLE FIXED ASSETS

	Computer Equipment	Total
Cost	£	£
At 1 April 2020	1,299	1,299
Additions		
At 31 March 2021	1,299	1,299
Depreciation		
At 1 April 2020	-	-
Charge for year	325	325
At 31 March 2021	325	325
Net Book Value		
At 31 March 2021	974	974
At 31 March 2020	1,299	1,299

8 DEBTORS

Analysis of debtors

	2021	2020
Amounts receivable within one year	£	£
Gift Aid	1,995	-
Trade Debtors	900	700
Other Debtors	-	40
Total	2,895	740

9 CREDITORS

Analysis of creditors

	2021	2020
Amounts falling due within one year	£	£
Trade creditors	1,870	2,475
Social security & other tax	5,109	3,325
Other Creditors	30	2,163
Total	7,009	7,963

SURFERS NOT STREET CHILDREN UK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

10 MOVEMENT IN FUNDS

10.1 Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total £
Current assets	25,353	-	25,353
Net assets at 31 March 2021	25,353	-	25,353

10.2 Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfer £	Closing Balance £
Unrestricted funds					
General Fund	23,752	159,688	(158,087)	-	25,353
Restricted funds					
Core activities	-	-	-	-	-

10.3 Comparative for movement in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfer £	Closing Balance £
Unrestricted funds					
General Fund	15,976	181,463	(173,687)	-	23,752
Restricted funds					
Core activities	-	-	-	-	-

11 TAXATION

As a registered charity, the trust does not pay any income taxes on its charitable activities.

12 RELATED PARTY TRANSACTIONS

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.