

**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**

**CONTENTS**

	<u>Page</u>
TRUSTEES REPORT	1-4
INDEPENDENT EXAMINER'S REPORT	5
12 MONTH PERIOD ENDED 31ST MARCH 2023	6
BALANCE SHEET	7
NOTES TO THE ACCOUNTS	8-13

**SURFERS NOT STREET CHILDREN UK**

**REPORT OF THE TRUSTEES**

**FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered Charity No:</b>	1176572
<b>Registered Office:</b>	Hills Court Cottage North Down Road Braunton EX33 2EE
<b>Trustees:</b>	Andrew Brookes (Chair) Jeremy Radcliffe Joe Walker Joel Meadows
<b>Bankers:</b>	CAF Bank Limited (Charities Aid Foundation) 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
<b>Independent examiner:</b>	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**

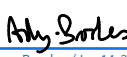
Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the period end and of its incoming resources and resources expended during that period. In preparing those financial statements, the trustees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

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

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 £
<b>FIXED ASSETS</b>					
Fixed Assets	7	1,387	-	1,387	324
		<u>1,387</u>	<u>-</u>	<u>1,387</u>	<u>324</u>
<b>CURRENT ASSETS</b>					
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>
<b>CURRENT LIABILITIES</b>					
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>
<b>NET CURRENT ASSETS</b>		28,378	89,684	118,062	39,479
		<u>28,378</u>	<u>89,684</u>	<u>118,062</u>	<u>39,479</u>
<b>NET ASSETS</b>		<u>29,765</u>	<u>89,684</u>	<u>119,449</u>	<u>39,803</u>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted fund (general reserve)		29,765	-	29,765	39,803
Restricted funds			91,922	91,922	-
		<u>29,765</u>	<u>91,922</u>	<u>121,687</u>	<u>39,803</u>
<b>TOTAL FUNDS</b>	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.

REPORT OF THE TRUSTEES

FOR THE 12 MONTH PERIOD ENDED 31 MARCH 2024

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**

	<b>2024</b>			<b>2023</b>
	<b>Unrestr'd funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>				
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>
<b>Trading activities</b>				
Sales of merchandise	256		256	806
	<u>256</u>	<u>-</u>	<u>256</u>	<u>806</u>
<b>Investments</b>				
Interest income	60		60	87
	<u>60</u>	<u>-</u>	<u>60</u>	<u>87</u>

**3 ANALYSIS OF CHARITABLE RESOURCES EXPENDED**

	<b>2024</b>			<b>2023</b>
	<b>Unrestr'd funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>CHARITABLE EXPENDITURE</b>				
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**

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

### 6 PAID EMPLOYEES

2024	2023
£	£

#### 6.1 Staff costs

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

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
Total	<u>1</u>	<u>1</u>

#### 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	2,686	2,686
<b>Depreciation</b>		
At 1 April 2023	975	975
Charge for year	324	324
At 31 March 2024	1,299	1,299
<b>Net Book Value</b>		
At 31 March 2024	1,387	1,387
At 31 March 2023	324	324

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	-	-
<b>Total</b>	100,475	4,073

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
<b>Total</b>	5,154	4,089

## 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 £
<b>Unrestricted funds</b>					
General Fund	39,803	269,139	(279,177)	-	29,765
<b>Restricted funds</b>					
Core activities	-	94,160	(2,238)	-	91,922

## 10.3 Comparative for movement in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfer £	Closing Balance £
<b>Unrestricted funds</b>					
General Fund	33,979	279,135	(273,311)	-	39,803
<b>Restricted funds</b>					
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.