



**STAND
BY me**

**Annual Report
& Accounts
2022**

Stand by Me's mission is to rescue kids from terrible circumstances. Then do whatever it takes to provide the care, love and attention they need to thrive.



I am delighted to share with you our most recent Annual Report & Accounts which looks back over 2022 and celebrates both our work and our children's achievements. Like most parents, I am proud of our children's accomplishments. I am also incredibly grateful to you for your partnership with us, which has enabled us to stay true to our mission, in rescuing children from crisis and doing whatever it takes to enable them to thrive.

Despite 2022 being our most challenging year ever, I recognise God's protection and faithfulness in enabling us to overcome tremendous challenges, such as reopening our schools in Myanmar, despite the ongoing civil war that continues to ravage the country. I am grateful to our staff worldwide who have continued to stand in the gap, helping our children overcome trauma suffered during many months of lockdown, whilst always endeavouring to offer the best quality care and education possible.

Perhaps our greatest achievement was welcoming 330 Kenyan children into the Stand by Me family. The global financial downturn did suggest, humanly speaking at least, that 2022 was not the best time to adopt more children. However, we took a courageous step of faith, trusted God, and invited many of you to stand with us as we endeavour to share the love of God with our new kids in Kenya. Today, I am delighted that our children in Kenya are walking tall, proud to be Stand by Me children, and are on their way to becoming everything God intends them to be.



Although we are in the midst of a global financial crisis, our income for 2022 was over **£2.6 million** which is a wonderful answer to prayer. I have never been so thankful to God for faithfully sustaining Stand by Me, or as grateful to you, our generous supporters, for your kindness and compassion for our children.

I trust that as you read this report you will be greatly encouraged and full of hope for the future, that together, with God's provision, we can continue to transform the lives of our 3,800 children and their communities. Thank you for your faithful support and partnership.

Ahmad Ayoubi
Executive Director

Helping children become everything they are born to be

Each child is unique so we take care to meet each of their individual needs, from food and healthcare, to loving parents and a quality education. We're motivated to follow Jesus' example to make a lasting difference in our children's lives by tackling each and every obstacle they face.

Our child-centred care



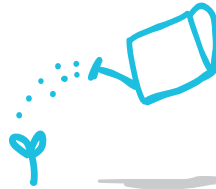
Loving care

We get to know each child and invest our time raising them to know that they're loved and accepted for who they are.



Strong families

We work hard to keep families together. In the absence of a stable family, we welcome children into our loving family homes.



Great education

Our education programmes equip our kids to rise above their circumstances and help change their communities.



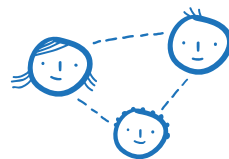
Access to healthcare

We go the extra mile to make sure that our kids are fit and well, and can enjoy their childhood.



A reason for hope

It's a privilege to demonstrate Jesus' love to our kids through the quality of our care.



Caring relationships

Child sponsorship helps our kids to feel loved, cared for and part of a wider family.

Our care programmes

Each child is unique but like all children they need unconditional love and acceptance. Because they come from complex backgrounds, we have developed four key care programmes to meet their individual needs.



Children's Homes

Our children's homes are just like any family home should be – comfortable, safe and filled with love.



Schools

Our schools provide a quality education, equipping children to rise above their circumstances and do great things.



Care Centres

Our care centres provide tutoring, meals, clothes, medical care and counselling for children and their families who need extra care.



Family Support

We provide families with food, rent support, medical care and small business grants to enable them to stand on their own two feet.



Our kids in Dominican Republic.

Caring for over 3,800 kids worldwide

Colombia

Providing care and psychological support to children overwhelmed by abuse, family breakups, neglect and poverty.

Dominican Republic

Educating children exposed to poverty, high unemployment and poor educational opportunities. Providing a loving home for orphaned and at risk children.

Romania

Supporting children and their families living in deep poverty in the community through the provision of a free education, daily food and family support. Caring for girls rescued from neglect.

Ethiopia

Providing an education to children living in poverty, a loving family for orphaned children and extensive healthcare for children and their family members. Offering a programme for those living with HIV and self-sufficiency projects for families.

Kenya

Giving orphaned and abandoned children loving care in our family homes. Providing a quality education to children trapped in poverty and offering community support, skills training and sustainability programmes.

India

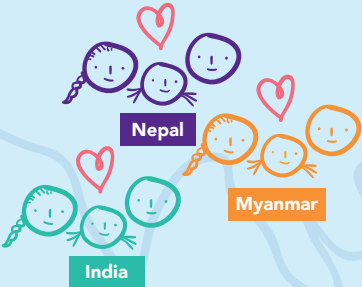
Providing loving care and an education to children rescued from a life of civil unrest, violence and child trafficking.

Nepal

Providing a loving family environment to children excluded from society while bringing education to children isolated in the remote mountainous region and supporting their families.

Myanmar

Offering a loving family home to orphaned children from persecuted minorities and providing an education for children in our schools so that they can rise above their difficult circumstances.



Our impact

Growing the Stand by Me family

When we see a child in need, we don't walk past them, we respond. We rescue them, pick them up and welcome them into our care.

In 2022, after seeing the tremendous needs of children in Kenya, we took a huge step of faith and adopted the Open Arms Project into our *Stand by Me* family. This grew our *Stand by Me* family by 330 children, one of which is 12-year-old Rahab.

Rahab used to dread waking up early to collect water from the borehole and start her busy day of caring for her little brother and grandmother. From the age of nine, Rahab would work washing clothes and cleaning so she could help to feed her family.

But on the 19th of April, 12-year-old Rahab woke up with a smile on her face. It was her first day at our Open Arms Academy where she and her brother Patrick now receive a free quality education. As Rahab and Patrick settled into school, she told us:

"I like this school. I have my own books and a bag. My brother and I were given school uniforms and we have very nice food. I want to work hard so that those who help me can be proud of me."

Welcoming children like Rahab into our care gives them renewed hope for a better life. In 2022, we rescued a total of 492 children around the world and we have been delighted to meet their individual needs. By standing by them for the long term, we know we can change the course of their lives.



Giving children a foundation for the future

When we welcome children into our care, we don't know what they'll become. But we're always so proud to see them become everything they were born to be thanks to God's love and the support of their sponsors. This year, we have seen many of our kids grow into young adults and take their place in the world.

Aye Buing and her sisters grew up in a rural area of Myanmar. After they sadly lost their father, their mother moved away to find work and so Aye Buing's oldest sister supported the three of them as they fended for themselves.



Aye Buing (left) with her sisters.

This year, Aye Buing started working at a beauty salon and we are so proud of her determination to achieve her dreams. She hopes to start her own beauty salon in the future.

"I want to start my own shop to look after my family. I want to give back to God from the profit that I make from my job. As Stand by Me has helped me I also want to help someone else like me who is in need of help."

We're excited to see what the future holds for Aye Buing and all our kids as they embark on the next chapter of their lives. The foundation they have received as *Stand by Me* kids has given them the knowledge, tools and character needed for a bright future and, most importantly, has shown them they are loved.

Aye Buing.



Thanksgiving service for rice harvest.

Sustaining our projects through difficulty

In Myanmar, sending funds to our projects is a challenge due to the military regime. This year, we sought ways to make our projects more sustainable and purchased 21 acres of rice fields.

The rice fields are located in areas where we will be able to transport the harvest to our projects around Myanmar where we care for a total of 2,000 children. As the rice fields become more productive over the years, this will enable our children's homes to have food security that is not dependent on funding routes, bringing relief and hope to our staff.

This November we received our first harvest, providing rice to sustain one of our children's villages. There was joy and excitement as the rice arrived, ready to be stored and enjoyed as part of our children's daily meals. Our Myanmar Director David shared:

"Having our own paddy fields and harvesting rice really give us security for our lovely children. In Myanmar, if you have rice, it is like you have enough food. This year we harvested enough for our children for a year. Right now all the prices go up almost every month, but because of this rice we have peace for our children."

We know that rice provides essential nutrition for our kids' growth and development. The assurance that they will never go hungry is a huge reason to celebrate.

As our children around the world face turbulent times, it is essential that we continue to adapt and do all we can to give them security and sustainability. Thanks to our supporters and God's help, we will be able to continue to rescue children, even in the face of adversity, and give them hope.



Achieving against the odds

We believe that an education is essential to helping our children gain the skills and confidence they need to change their futures.

Our children in Ethiopia come from families trapped in poverty. Each day, they go home to mud huts with no electricity. It's almost impossible to study in the darkness, usually without a table or desk. Our kids' parents rarely have any education that is beyond grade 3 and their illiteracy prevents them from helping their children with schoolwork. But against all odds, our children are achieving high grades at our Bethany School.

This year, our Grade 8 students received the fantastic news that they had all passed their national exams. We're proud of our hardworking students including Bacha, who scored 99.95%, the highest mark in the town.

Bacha had joined our Bethany School in 2019 where he received daily food, a quality education and we provided his father with medical care and support. At school, Bacha thrived academically and flourished in his character and confidence.

"Before, I used to think a lot about the problems we have at home during my study time. As soon as I began thinking about the problems at home, I got emotional and struggled to concentrate. But thanks to the unwavering support from Stand by Me, sending my father to get medical attention and monthly support to pay the house rent took the burden off my shoulders. Now I can focus and concentrate and achieve the best grade."

It has always been our hope that each of our kids will reach the milestone of passing Grade 8 as it equips them to get a good job or allows them to progress to high school. We are so proud of all that our Grade 8 students achieved thanks to the comprehensive care received at our schools.

Bacha.

Reaching out to the poorest in the community

Stand by Me goes to where the need is and ensures the children who require our care the most can receive support.

After many production line delays, our Denisa Care Centre in Romania was ecstatic to receive a van in September 2022 to make our centre more accessible to the poorest children in the community.

The town we work in spans six miles and so many children who were desperately in need of support, could not attend our care centre due to living too far away. The new van is enabling our staff to safely transport children who have long, difficult or dangerous journeys, particularly during the cold and wet winter.

Our staff have been picking up and dropping off the children from their homes each day. Parents are very pleased to know their kids are safe and the children enjoy the excitement of the ride. Thanks to the new transport we had 18 new kids join our care centre.

Our Director, Cami, is incredibly grateful for the bus and believes the reliable transport will help the number of children who are able to access our vital support to steadily grow.



"We have 53 kids now enrolled at Denisa altogether. We plan to open the programme to other villages as well. I am very grateful to Philip Anderson and everyone at Portadown CE, and Henry Bell who supported this van. I sure hope they can visit us, so they can take a ride in the van together with our happy kids."

Today, children who are living in inadequate housing and whose parents are trapped in illiteracy and poverty are now coming to the care centre with big smiles on their faces, happy and grateful for the chance to have a better education and a better life.

The new minibus.



The wonder of a brand-new bed

Over the last three years, February on the Floor has impacted thousands of children's lives as they received the gift of a bed, giving them a good night's sleep. In 2022, our supporters amazed us yet again and came together to support our kids.

Throughout February, individuals, families, schools and youth groups gave up their beds so that children around the world could get a good night's sleep.

Thanks to their sacrifice and the generosity of their friends and family, we raised enough to provide 714 children with a bed!

We were excited to be able to bless so many children from Colombia, Romania and our newest project in Kenya. Our staff delivered the beds to overjoyed children who are now sleeping well at night and waking up bright and refreshed.

For many children like Sammy, the bed will bless the whole family. Sammy slept with his three brothers with only a single mattress and blanket shared between them, whilst his mother shared a single bed with his three sisters.

Sammy watched our staff with wonder as they assembled a new single bed and bunk beds with soft pillows and cosy blankets. He was especially intrigued with how the pieces were assembled to form a huge bed. He even wanted to help with the assembly!

When it was finished, Sammy was so excited since he had never slept on a proper bed.

February on the Floor has enabled us to ensure our children can get a good night's sleep. Sammy, his siblings and many kids like them are now sleeping well in comfy beds. This is an incredible achievement and is ensuring they are rested and energised to learn.

Strengthening and supporting families

Stand by Me is committed to seeing lasting change in our children's lives and so we support the families of our most vulnerable children with food, housing and medical assistance as well as vital training.

In 2022, our Emmanuel Care Centre in Colombia helped 25 families every month with food parcels. These parcels provided essential nutrition for families who live in the most deprived conditions and whose income doesn't allow them to meet the basic needs of their families.

As well as meeting their basic needs, the centre provided training for parents and guardians. With family breakups having a negative impact on children's wellbeing, the centre staff and counsellors give parents time to spend together and

train them on how to strengthen the foundation of their families. This training has a huge impact on our kids' wellbeing as it equips their parents and guardians to be present in their lives, encourage them in their education and provide a stable home environment.

For single parent families, a special event was held to support parents who have the responsibility of taking care of the family on their own, the majority of whom are women. Leonor is the mother of Neileth, Sharen and Neilith who attend our care centre, supporting them on her own is a huge challenge. The family support provided by the care centre has assured Leonor that she is not alone:

"With these events, women who are heads of households are encouraged to continue in the battle of raising our children."

Not only do the parents feel supported in raising children and running a household, the local community also starts to change as they are strengthened.

Leonor and her family.



Sammy's old bed was a shared mattress on the floor.



Sammy's new bunk bed.



How we did it

Everything we are able to achieve is thanks to our amazing supporters and sponsors who share their skills, resources, finances and time, to change the lives of some of the most vulnerable children worldwide.



Child Sponsorship

We are grateful this year that a further 290 people provided a child with a wider family around the world by becoming a sponsor. We are thankful for all our wonderful child sponsors who have made our children feel so loved this year, including sending a total of 3,821 emails to their children and giving £61,292 to purchase gifts for their sponsored children.

Child Sponsorship is a fantastic way to impact a child's life. It's so much more than a monthly donation providing for a child's food, clothes, medical care and education; it means a child feels loved, cared for and part of a family.

We thank our sponsors who make it possible for us to continue to provide world-class childcare and the wonderful people who sponsored our 82 newest children in Kenya this year.

"Children are happy to know that there is someone, even though they live far away, who wanted to be their sponsor. They like to receive the letters and gifts that their sponsors send them and they are happy when they see the photos and read the letters that their sponsors send them. They understand that they are important, valued and loved. They love to tell their sponsors about themselves and they treasure every detail they receive from their sponsors. Sponsorship leaves beautiful traces in the lives of our children."

Bibiana, Colombia Director



Appeals

Our appeals allow us to respond to our children’s urgent needs. Our **Kenya Appeal** raised an amazing £66,413 and thanks to a wonderful supporter, who generously matched funded £50,000, this resulted in a fantastic total of £116,413 which enabled us to provide food and education for our 330 kids in Kenya.



Our **Shoe Appeal** raised a fantastic £33,094 to help us reach our goal of providing a new pair of shoes for every child in our care, protecting their feet from harm and restoring their confidence. Our kids were so excited to receive their brand-new shoes at Christmas!

*“With new shoes,
I will walk to school happy!”*
Borifan, Ethiopia.



Alternative Gifts

Our alternative gifts were available online and through our Alternative Gift Catalogue. They raised a fantastic £35,477 from supporters who purchased school uniforms, books, medical care, food packs, underwear, toys and other daily necessities and treats to help our children fulfil their potential.

Greatest Need

Unrestricted giving allows us to meet the needs of children and communities around the world as and when they arise. We value every donation from the smallest to the largest and pride ourselves on thanking and updating our amazing supporters, ensuring they know exactly where their money is used and how it is making a difference to our children.



Fundraising

Amazing fundraisers take on ambitious challenges to raise money for our children around the world. Whether they are rowing, cycling, dyeing their hair or sleeping on the floor, their motivation to make a difference is inspiring and raises essential funds to support our kids. This year our annual February on the Floor fundraising event raised £102,601 to provide beds for our children around the world.



Lynda dyed her hair pink for rice fields in Myanmar.



The Marchmont team ran, cycled and canoed for our kids in Ethiopia.



Polly, Millie and Freddie sleeping on the floor.

"As a family, we learnt a lot through our week on the floor and had lots of conversations about what life is like for people living in poverty. I was delighted to see the impact our efforts had in helping to change children's lives and also by the huge impact the experience had on my children."

FEBRUARY
FL on the **LOOR**
PROVIDING 714 BEDS



Pringle Homes organised a Dragon Boat race for Kenya.

Legacy and in memoriam gifts

Our children are unlikely to ever be included in anyone's inheritance, so legacy and in memoriam gifts left to *Stand by Me* mean so much and allow us to continue to make lasting improvements in children's lives.

Spreading the word

We spoke in schools and churches throughout the year. New speaking opportunities and our existing relationships with schools, churches, clubs and youth groups resulted in more children being sponsored as well as one-off donations impacting children's lives.

This year we were excited to launch our church youth programme **Born to Be** – exploring God's Word and *Stand by Me* stories to discover who we are born to be, the choices we make and the impact our lives can make when we live for God's Kingdom.



Trusts

We would like to thank the Charitable Trusts who have together contributed to our projects this year and without whom we would not be able to complete essential projects.

We are incredibly grateful to the many generous individuals who have contributed financially to our work throughout the year, who, for privacy reasons, are not mentioned by name here.



Message from the Chair of the Board of Trustees



As I look back and reflect on 2022, with Covid seemingly under control, I am reminded that there are not many things that stay constant. The UK had three prime ministers in just two months, we lost the world's longest reigning monarch who reigned for more than 70 years, economic instability plagued the UK and Russia's invasion of Ukraine resulted in energy prices and inflation sky rocketing. These facts have only served to increase economic hardship and many more refugees and orphans looking to escape persecution, conflict and violence worldwide.

In all this turmoil, it is true to say that the one thing we can rely on is God. As well as this, your continued giving of love and financial resources to *Stand by Me* has allowed us to further God's work all around the world, easing suffering and hardship, and raising an incredible income of over £2.6 million. Whether through fundraising for beds, providing 714 beds to children, some of whom had never slept on a bed before, or through donating towards shoes, food, education and medical supplies, we are so thankful.

The *Stand by Me* message is one of hope and enabling our children to be all that God wants them to be. Bacha's story on page 12 is a wonderful example of what can be achieved when our children are given a chance to shine. Thanks to your giving, he was able to stop worrying about how his family might cope and concentrate on his studies. In his exams he scored 99.95% - the highest mark in his town in Ethiopia!

We continue to look for God's leading and guiding hand as we move *Stand by Me* forward and look to further integrate the Open Arms project in Kenya.

The dedication of Ahmad and our teams around the world to provide outstanding care for over 3,800 children is only possible thanks to our faithful supporters. On behalf of the Board, I would like to thank you all for your continued generosity, love and concern for the children.

A handwritten signature in black ink, appearing to read 'Mark Clayden'.

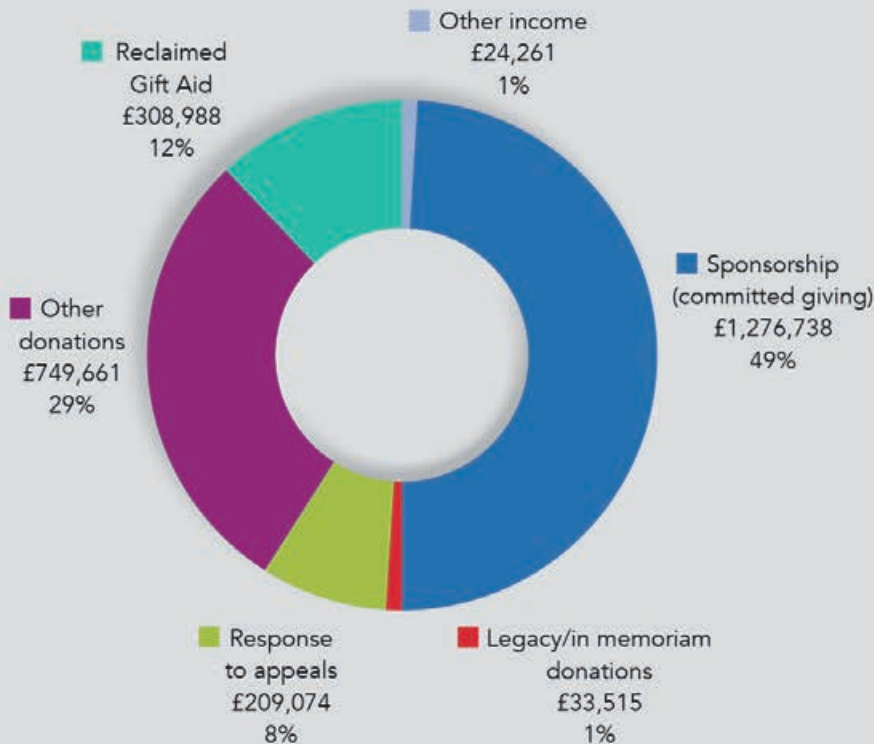
Mark Clayden
Chair of the Board of Trustees

Financial Summary

Charity is a tool that we use to meet the needs of children. But we're not here to just run a charity, we're here to change the lives of the children in our care, then to reach out and rescue more. When we spend money, it's because it's the best way to make a difference in our kids' lives. Our trusted staff use money wisely to provide the best care possible for our children and through our annual budgets, audits and frequent monitoring visits, we make sure that the money is spent prudently.

Income 2022

We are incredibly grateful to everyone who has supported our work over the past year enabling us to raise £2,602,237.

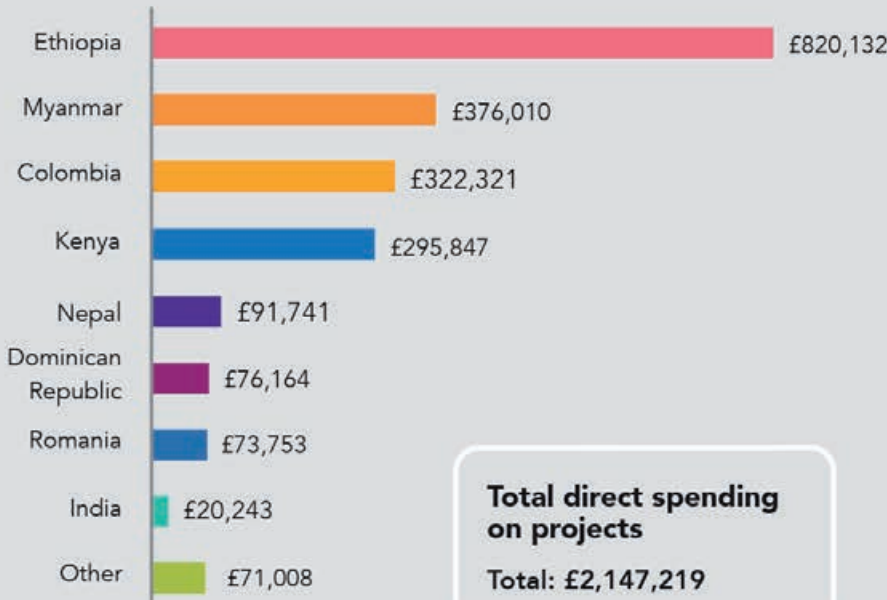


Expenditure 2022

Total expenditure in the year was £2,829,776.
96% of expenditure was spent on charitable activities with fundraising and governance costing just 4%.



What we spent directly on our projects in 2022



Total direct spending on projects
Total: £2,147,219



Looking forward

As we celebrate all we have achieved over 2022, we also look forward to all we hope to achieve in 2023. As we continue to rescue children from terrible circumstances and do all we can to provide them with nutritious food, essential healthcare, family support and a life-changing education, we know their lives will be transformed. Here are our three main aims for 2023:

Enabling our children to succeed

We are providing an excellent education in our schools around the world. To ensure our children get the most out of the opportunity of an education and have the best start to their time at school, we will enhance our **Kindergarten** (early years) education, providing the resources to help staff enrich the learning environment.

We are reaching our target of educating children to Grade 8 in Ethiopia, giving them an excellent foundation to enter employment or high school. For those who aspire to further education, we wish to see every one of them complete their high school education successfully and reach their full potential. To do this, we will build a **High School Centre** in Ethiopia so as to provide a hub for high school students to come to for their regular food, healthcare, support and study. This will ensure our older children can transition well into independence and be in the best position to thrive as an adult, equipping them with relevant life skills. We will also introduce and resource a quality IT lab at our Abdi Academy in Ethiopia to provide our students with vital IT skills.

The number of children applying to our schools in Myanmar has reached unprecedented levels due to the need caused by the civil unrest. With so many children in the local community missing out on a life-changing education, we hope to **expand our schools in**

Myanmar to offer these children the hope of an education and a different future.

To enhance the educational opportunities of our children in Kenya, our **Open Arms Academy in Kenya will extend** to educate children to junior high school level, allowing students to remain studying at our project for the next stage in their education.

Making our projects more sustainable

We will continue to meet the complex needs of our children who remain living with their family. This coming year in Kenya, we will continue to offer **sustainability projects and training** to the families of our children, providing them with the tools they need to increase their income, giving them **dignity and improving their lives for the long term**. To do this and continue to change the lives of our 330 Kenyan children, we will increase the financial sustainability of our Open Arms project by finding child sponsors to stand by our kids and provide them with love and encouragement

Quality Care

It is always our priority to deliver the **best childcare possible** for all the children in our care. We will continue to provide excellent care to the highest standard throughout our projects worldwide whilst seeking to address every obstacle in the way of them reaching their potential. To achieve this goal, we will employ the best quality, most compassionate staff in our projects and ensure they adhere to our childcare standards and governance policies.

For the children in our care who are at risk of abuse and neglect in Colombia, we aim to begin work to **expand our care programme** to offer a safe haven with loving carers where children can receive counselling and a place to heal.

To further improve the wellbeing of our children who live with their families, our **February on the Floor** fundraising event will aim to provide our children with new underwear and uniforms, school bags full of resources and a daily breakfast to ensure our children have the best start to their day for an entire year.



Structure, governance and management

Registered Charity

Stand by Me is a registered charity in England and Wales. The charity is a Charitable Incorporated Organisation. Its governing document is a Constitution dated 2nd September 2019. The charity is governed by a Board of Trustees which is responsible for approving strategic decisions having taken advice from the Executive team.

Going concern

After appropriate research, the Trustees have a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements..

Method of appointment & training of Trustees

New Trustees are appointed by the Board and approved at a meeting of the Trustees. *Stand by Me* Trustees are expected to be pro-active in supporting the work

of the charity. Trustee recruitment is achieved through a blend of professional associations, local networks and prospective members being individually identified and approached. A periodic review of existing skills and expertise is undertaken and an assessment made as to what is required to meet the strategic needs of the charity. This shapes the recruitment and selection of prospective Trustees along with evidence of their motivation and support for the vision and mission of the charity.

Remuneration policy

The Board of Trustees annually reviews the remuneration of the charity's key management personnel. The Board is well aware that these individuals are paid below the benchmark criteria or "norm" for other similar charities and are therefore grateful that the current staff, conscious of the great needs of our children, are satisfied with their present level of remuneration.

Public benefit

The Trustees have considered the Charity Commission guidance on public benefit and continue to be satisfied the charity is acting in the public benefit, as stated in our objectives, and believe this report contains the explanation of the significant activities undertaken during the year which confirms this.

Reserves

The Board of Trustees considers the key measure of sustainability for *Stand by Me* to be current and future liquidity cover, rather than the surplus or deficit accounting position. Consequently Trustees have set an appropriate reserves policy which is reviewed annually relating to liquidity, based on the relationship between readily realisable assets and the cash required to meet agreed obligations to ministries overseas in respect of monies that cover their regular support outgoings. Reserves are also required to sustain the charity's operations in England and Northern Ireland.



Bethany School, Ethiopia.

Trustees have decided that *Stand by Me* should at all times maintain cash and readily realisable assets, being regarded as restricted funds, sufficient to fund between not less than 3 and not more than 12 months of budgeted regular support outgoings in relation to overseas ministries. At 31 December 2022 that liquidity cover stands at **8.6 months**. Alongside this, Trustees have also decided that, at all times, cash and realisable assets should be maintained to finance a minimum of 3 months and not more than 12 months of budgeted operating costs. At 31 December 2022 that liquidity cover stands at **5.7 months**.

This Reserves Policy, which was agreed by Trustees at a meeting on 26 April 2023, updates and refines the earlier policy by linking solvency awareness in relation to funds for ministries overseas very specifically to monitoring liquidity cover for regular support outgoings. Also the assessment of solvency has been standardised as not less than 3 months and not more than 12 months for both restricted and unrestricted funds.

Restricted funds

Restricted funds are funds subject to specific conditions imposed by donors. The costs of raising and administering such funds are charged against the specific fund in accordance with the Reserves Policy

set by the Trustees. *Stand by Me* aims to hold sufficient balances in all funds to cover 25 – 100% of budgeted regular support outgoings, plus any donations previously received for specific projects scheduled to take place in the subsequent years. At the end of the period total restricted funds were £1.196m (at 31 December 2021 £1.318m) all of which is earmarked for agreed regular support payments and specific projects. For each fund, *Stand by Me's* assets are available and adequate to fulfil its obligations.

Investment Policy and Performance

The Trustees have the power to invest in such assets as they see fit. Our objective is to maintain high liquidity while ensuring maximum security. To achieve this *Stand by Me* invests with institutions with a high security rating in fixed-term or call deposits. During the year *Stand by Me's* sterling deposits achieved an average rate of interest of 0.93% (2021: 0.65%) compared with average bank base rate for the same period of 1.47% (2021: 0.11%)

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Principal risks considered can be categorised as follows:

- Financial risks – potential reduction in the level of public voluntary donations leading to inadequate reserves.
- External risks – (a) poor public perception, albeit that Trustees consider this to be an extremely low risk, with consequent damage to the charity's reputation and (b) turbulent economic or political environment.
- Safeguarding risks – failure to adequately protect our beneficiaries and staff around the world.

There are four basic strategies that can be applied to manage an identified risk:

- Transferring the financial consequences to third parties, or sharing it, usually through insurance or outsourcing;
- Avoiding completely the activity giving rise to the risk, for example by not taking up a contract or stopping a particular activity or service;
- Management or mitigation of risk;
- Accepting or assessing it as a risk that cannot be avoided if the

activity is to continue i.e. where the Trustees recognise that a core activity carries a risk but take steps to mitigate it.

Our reputation as a world class child care organisation is intertwined with our most important concern and the area we constantly monitor i.e. the protection of our children. Our comprehensive Child Care Standard document is our global standard for all the charity's projects which includes policies common to all our work around the world, is how we manage this risk. Also each member of staff is given our Staff Handbook which has, as its first section, the highest standards of behaviour expected in all dealings with children and fellow members of staff.

Another key strategic risk identified was our additional funding needs. This is due to the fluctuation of sterling in political and economic uncertainty, combined with meeting the costs of the increasing number of our children attending further education. To mitigate this, we will maximise our key strengths and look to diversify our fundraising portfolio.

Overseas monitoring

Our Executive Director and Founding Director regularly visit the projects and work with our in-country boards as they report against objectives and abide by policies set out for each of our homes, care centres and schools.



Aktanda, Kenya.

Each country we work in has at least one director who is responsible for overseeing the day-to-day work taking place and they have regular meetings with the Executive Director to discuss how the projects are progressing and any current issues that need addressing.

On an individual child level, we monitor the progress of every child, physically, emotionally and academically throughout the year to meet any needs as they arise and ensure they are able to do well.

By having teams visit regularly, many with professional members such as doctors, dentists and teachers, we encourage them to provide professional reports to aid our work as we seek to improve our effectiveness, efficiency and awareness of future challenges.

Organisational structure & decision making

The Board of Trustees meets monthly, subject to travel commitments, and is responsible for the overall strategic direction and policy of the charity. The Executive Director has delegated responsibility for the day-to-day leadership and management of the charity, implementing strategy and providing overall leadership to ensure that the core values of the charity are maintained. The Board has reserved to itself certain important decisions including

changes to the charity's governing document and approval of the long-term objectives and strategy. The key responsibilities of Trustees are set out in the statement on page 37.

Fundraising ethos

Whether a long-standing supporter or someone hearing about Stand by Me for the first time, we endeavour to inspire people to get involved in rescuing children from extreme circumstances and providing the opportunities they need to thrive.

In our 27 year history we have always focused on building long term relationships with our supporters, exemplified by the foundation of regular sponsors and donors who know the tangible difference their support is making.

We allow our supporters to choose the ways in which they wish to be involved as well as where they would like their money used, as we understand how important ownership and choice can be for our supporters.

The following principles guide our fundraising strategy and operations:

- We aim to inspire people to donate or raise money for *Stand by Me*.
- We thank supporters appropriately and demonstrate

the tangible difference their money is making to the children around the world.

- When we contact our supporters it's because we think they will be interested to hear how our children are thriving through their support. We listen to supporters and act on their communication requests.
- We keep our supporters' data secure and never pass their personal information on to any other company or charity and we don't buy or sell data.
- Fundraising and marketing is only carried out by our staff so that we are in control of the standards employed. This ensures that supporters and the wider public do not feel pressured to give and are treated with respect at all times, with a particular focus on the protection of vulnerable people.

Stand by Me's fundraising activities and compliance with fundraising regulations and best practice are closely scrutinised by the Board of Trustees.



**Accounts
1 January 2022 -
31 December
2022**

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 December 2022

The Trustees present their report together with the audited financial statements of *Stand by Me* (the charity) for the 12 month period ended 31 December 2022.

The Trustees confirm the report and financial statements of the charity comply with the current statutory requirements which are contained within the Charities Statement of Recommended Practice (SORP) (FRS 102) updated in January 2019.

Trustees

Mark Clayden, Chairman
Edward Carpenter, Treasurer
Jo Clark (appointed 13 January 2022, resigned 8 March 2023)
Nathania MacGregor, Secretary
Sharon Seymour
Elizabeth Staniforth
John Tillett

Minutes Secretary

Fay Garrett

Executive Director

Ahmad Ayoubi

Charity registered number

1185124

Independent auditor

Robert J Baxter FCCA
Chartered Certified Accountants
Statutory Auditor
Cooper & Co
9 Palmers Avenue
Grays
Essex
RM17 5TX

Bank

Lloyds Bank
Market Place
Romford
Essex
RM1 3AA

Danske Bank
PO Box 183
Donegall Square West
Belfast
BT1 6JS

Offices

England Office
630 Upper Brentwood Road
Romford
Essex
RM2 6HS

Ireland Office
16 West Street
Carrickfergus
Co. Antrim
BT38 7AR

www.standby.me

Stand by Me (Charity Registered number 1185124)
Trustees' Report for the year ended 31 December 2022

TRUSTEES' RESPONSIBILITIES STATEMENT

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. 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 Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on 19th October 2023 and signed on their behalf by:



Mark Clayden
Trustee



Edward Carpenter
Trustee

OPINION

We have audited the financial statements of Stand By Me (the 'charity') for the year ended 31 December 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Stand by Me
Independent Auditor's Report to the Trustees of Stand by Me (continued)

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

USE OF OUR REPORT

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Robert J Baxter FCCA

Chartered Certified Accountants
Statutory Auditor

Cooper & Co, 9 Palmers Avenue, Grays, Essex, RM17 5TX

Date: 19th October 2023

Robert J Baxter FCCA is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Stand by Me
Statement of Financial Activities for the year ended 31 December 2022


	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	597,661	1,984,136	2,581,797	2,599,303
Investments	3	20,440	-	20,440	18,741
TOTAL INCOME AND ENDOWMENTS		618,101	1,984,136	2,602,237	2,618,044
EXPENDITURE ON:					
Raising funds	4	114,761	-	114,761	89,984
Governance costs	7	5,599	-	5,599	6,080
Other charitable activities		769,969	1,939,447	2,709,416	2,275,211
TOTAL EXPENDITURE	8	890,329	1,939,447	2,829,776	2,371,275
NET INCOME BEFORE TRANSFERS		(272,228)	44,689	(227,539)	246,769
Transfers between Funds	16	167,167	(167,167)	-	-
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		(105,061)	(122,478)	(227,539)	246,769
NET MOVEMENT IN FUNDS		(105,061)	(122,478)	(227,539)	246,769
RECONCILIATION OF FUNDS:					
Total funds brought forward		1,129,479	1,318,397	2,447,876	2,201,107
TOTAL FUNDS CARRIED FORWARD		1,024,418	1,195,919	2,220,337	2,447,876

The notes on pages 45 to 59 form part of these financial statements.


Stand by Me
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	12	809,980	818,330
CURRENT ASSETS			
Debtors	13	253,975	272,951
Cash at bank and in hand		1,458,089	1,684,138
		1,712,064	1,957,089
CREDITORS: amounts falling due within one year	14	(101,707)	(77,543)
NET CURRENT ASSETS		1,610,357	1,879,546
TOTAL ASSETS LESS CURRENT LIABILITIES		2,420,337	2,697,876
CREDITORS: amounts falling due after more than one year	15	(200,000)	(250,000)
NET ASSETS		2,220,337	2,447,876
CHARITY FUNDS			
Restricted funds	16	1,195,919	1,318,397
Unrestricted funds	16	1,024,418	1,129,479
TOTAL FUNDS		2,220,337	2,447,876

The financial statements were approved by the Trustees on 19th October 2023 and signed on their behalf by:



Mark Clayden
Trustee



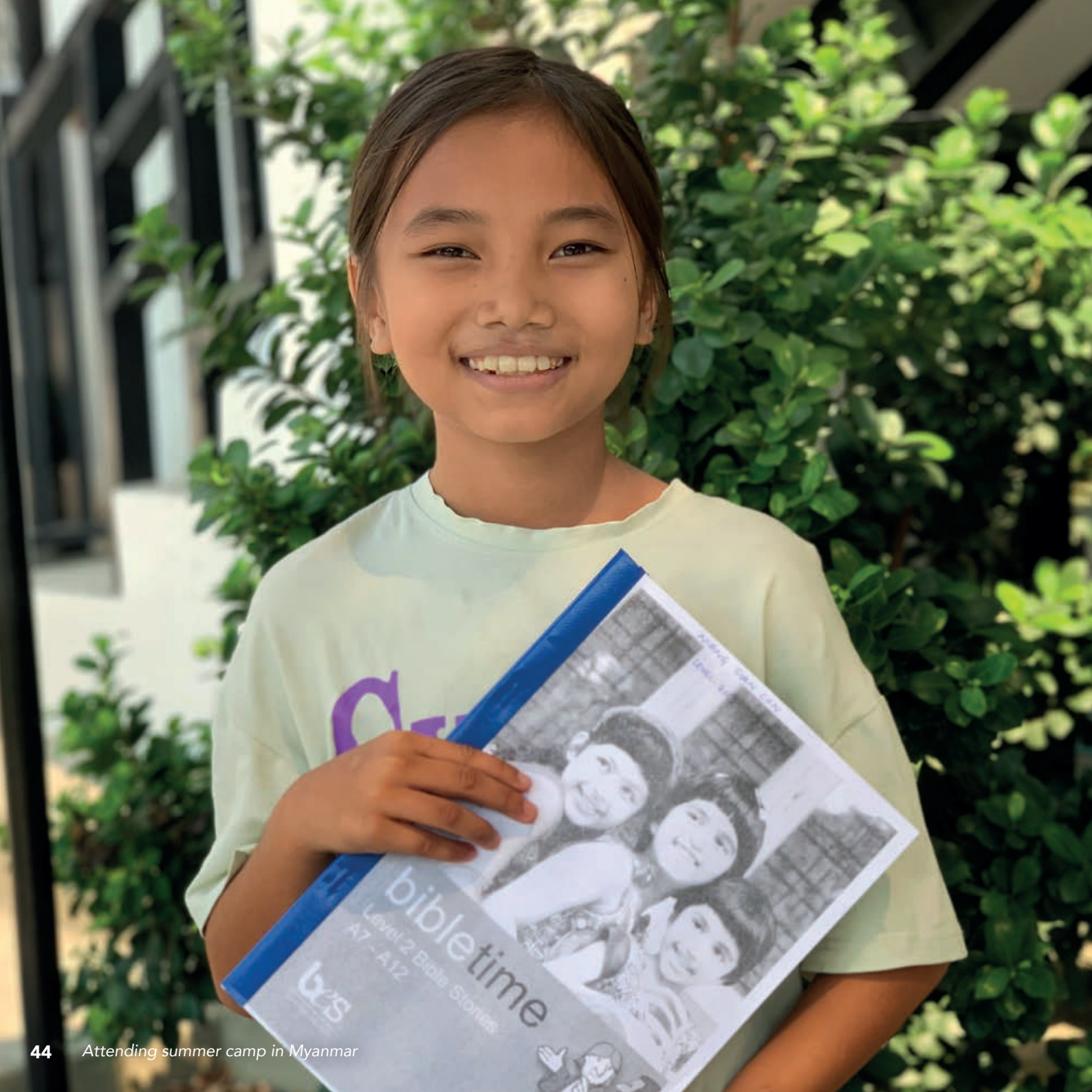
Edward Carpenter
Trustee

The notes on pages 45 to 59 form part of these financial statements.

Stand by Me
Statement of Cash Flows for year ended 31 December 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	18	(226,049)	270,260
Change in cash and cash equivalents in the year		(226,049)	270,260
Cash and cash equivalents brought forward		1,684,138	1,413,878
Cash and cash equivalents carried forward	19	1,458,089	1,684,138

The notes on pages 45 to 59 form part of these financial statements.



Stand by Me
Notes to the Financial Statements for the year ended 31 December 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) updated in January 2019.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) updated in January 2019 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Stand By Me constitutes a public benefit entity as defined by FRS 102.

1.2 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1. ACCOUNTING POLICIES (continued)

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.4 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

1. ACCOUNTING POLICIES (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	1% of cost on a straight line basis
-------------------	-------------------------------------

1.5 Interest receivable

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

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1. ACCOUNTING POLICIES (continued)

1.9 Financial instruments

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

1.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.11 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from supporters	282,796	1,984,136	2,266,932	2,261,754
Gift aid tax recovered	308,988	-	308,988	339,171
Exchange rate differences	3,152	-	3,152	53
Income from teams	2,725	-	2,725	(1,675)
Total donations and legacies	597,661	1,984,136	2,581,797	2,599,303
Total 2021	517,494	2,081,809	2,599,303	

3. INVESTMENT INCOME

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment income - local investment properties	10,700	-	10,700	12,840
Investment income - local cash	9,740	-	9,740	5,901
	20,440	-	20,440	18,741
Total 2021	18,741	-	18,741	

Stand by Me
Notes to the Financial Statements for the year ended 31 December 2022

4. COSTS OF RAISING FUNDS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Marketing - website	19,421	-	19,421	7,920
Marketing - fundraising costs	21,817	-	21,817	16,921
Marketing - consultancy	3,710	-	3,710	1,900
Marketing - publications	6,425	-	6,425	5,070
Fundraising staff costs	63,388	-	63,388	58,173
	114,761	-	114,761	89,984

5. DIRECT COSTS

	Charitable Activities £	Total 2022 £	Total 2021 £
Travel, field visits and volunteer costs	17,537	17,537	2,862
Funds and resources sent to ministries	2,062,631	2,062,631	1,801,488
Team expenses	1,142	1,142	-
Wages and salaries	65,909	65,909	41,426
	2,147,219	2,147,219	1,845,776

Stand by Me
Notes to the Financial Statements for the year ended 31 December 2022

6. SUPPORT COSTS

	Charitable Activities £	Total 2022 £	Total 2021 £
Sundry office expenses	2,500	2,500	213
Communications costs	4,471	4,471	4,120
Computer costs	47,735	47,735	33,295
Printing, postage and stationery	28,333	28,333	28,291
Training	0	0	122
Insurance	1,990	1,990	1,647
Bank charges	19,798	19,798	18,680
Light, heat and services	8,536	8,536	9,063
Rent and rates	6,362	6,362	6,120
Office equipment and leasing	2,809	2,809	3,782
Building maintenance	8,310	8,310	2,650
Landlord costs	994	994	864
Travel	7,871	7,871	-
Wages and salaries	337,006	337,006	261,924
National insurance	44,096	44,096	31,324
Pension cost	33,036	33,036	18,990
Depreciation	8,350	8,350	8,350
	562,197	562,197	429,435

During the year ended December 31, 2022, the charity incurred the following Governance costs:

£NIL (2021 - £NIL) included within the table above in respect of Charitable Activities

£NIL (2021 - £NIL) included within the table above in respect of Investment Income.

Stand by Me
Notes to the Financial Statements for the year ended 31 December 2022

7. GOVERNANCE COSTS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Auditors' remuneration	5,405	-	5,405	5,794
Legal fees	194	-	194	286
	<u>5,599</u>	<u>-</u>	<u>5,599</u>	<u>6,080</u>

8. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2022 £	Depreciation 2022	Other costs 2022 £	Total 2022 £	Total 2021 £
Expenditure on raising voluntary income	<u>63,388</u>	<u>-</u>	<u>51,373</u>	<u>114,761</u>	<u>89,984</u>
Costs of raising funds	63,388	-	51,373	114,761	89,984
Charitable Activities	480,047	8,350	2,221,019	2,709,416	2,275,211
Expenditure on governance	<u>-</u>	<u>-</u>	<u>5,599</u>	<u>5,599</u>	<u>6,080</u>
	543,435	8,350	2,277,991	2,829,776	2,371,275
Total 2021	<u>411,837</u>	<u>8,350</u>	<u>1,951,088</u>	<u>2,371,275</u>	

Stand by Me
Notes to the Financial Statements for the year ended 31 December 2022

9. NET INCOME

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets: - owned by the charity	8,350	8,350
Auditor's remuneration - audit	<u>5,405</u>	<u>5,794</u>

During the year, no Trustees received any remuneration (2021 - £NIL).

During the year, no Trustees received any benefits in kind (2021 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2021 - £186).

10. AUDITORS' REMUNERATION

The Auditor's remuneration amounts to an Audit fee of £5,405 (2021 - £5,794)

11. STAFF COSTS

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	466,303	361,523
Social security costs	44,096	31,324
Other pension costs	33,036	18,990
	<u>543,435</u>	<u>411,837</u>

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Management	3	3
Administration and support	11	9
	<u>14</u>	<u>12</u>

Stand by Me
Notes to the Financial Statements for the year ended 31 December 2022

The number of higher paid employees was:	2022	2021
	No.	No.
In the band £60,001 - £70,000	1	0

The total employee benefits of the Key Management Personnel were £131,213 (2021: £119,069). One employee received remuneration over £60,000 in 2022 (2021: 0).

The charity Trustees were not paid nor received any other benefits from employment with the charity in the year and no trustee received payment for professional or other services supplied to the charity.
During the year no Trustee expenses were incurred (2021: £186)

12. TANGIBLE FIXED ASSETS

	Freehold Property
	£
Cost	
At 1 January 2022 and 31 December 2022	835,030
Depreciation	
At 1 January 2022	16,700
Charge for the year	8,350
At 31 December 2022	25,050
Net book value	
At 31 December 2022	809,980
At 31 December 2021	818,330

13. DEBTORS

	2022	2021
	£	£
Other debtors	253,633	272,674
Prepayments and accrued income	342	277
	253,975	272,951

Stand by Me
Notes to the Financial Statements for the year ended 31 December 2022

14. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Other loans	50,000	50,000
Trade creditors	32,512	9,871
Other taxation and social security	12,280	10,118
Other creditors	1,575	1,760
Accruals and deferred income	5,340	5,794
	101,707	77,543

Other loans relates to an interest free loan of £400,000 given to *Stand By Me* in September 2019, from which the Charity is being released over a number of years.

15. CREDITORS: Amounts falling due after more than one year

	2022	2021
	£	£
Other loans	200,000	250,000

Stand by Me
Notes to the Financial Statements for the year ended 31 December 2022

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
General Funds - all funds	1,129,479	618,101	(890,329)	167,167	1,024,418
Restricted funds					
Restricted Funds - all funds	1,318,397	1,984,136	(1,939,447)	(167,167)	1,195,919
Total of funds	2,447,876	2,602,237	(2,829,776)	-	2,220,337

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
General Funds - all funds	1,046,061	536,235	(618,170)	165,353	1,129,479
Restricted funds					
Restricted Funds - all funds	1,155,046	2,081,809	(1,753,105)	(165,353)	1,318,397
Total of funds	2,201,107	2,618,044	(2,371,275)	-	2,447,876

Stand by Me
Notes to the Financial Statements for the year ended 31 December 2022

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Tangible fixed assets	809,980	-	809,980
Current assets	516,146	1,195,919	1,712,065
Creditors due within one year	(101,708)	-	(101,708)
Creditors due in more than one year	(200,000)	-	(200,000)
	1,024,418	1,195,919	2,220,337

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Tangible fixed assets	818,330	-	818,330
Current assets	638,692	1,318,397	1,957,089
Creditors due within one year	(77,543)	-	(77,543)
Creditors due in more than one year	(250,000)	-	(250,000)
	1,129,479	1,318,397	2,447,876

18. RECONCILIATION OF NET MOVEMENT IN FUNDS TO
NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(227,539)	246,769
Adjustment for:		
Depreciation charges	8,350	8,350
Decrease in debtors	18,976	62,438
(Decrease) in creditors	(25,836)	(47,297)
Net cash (used in) / provided by operating activities	(226,049)	270,260

19. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash in hand	1,458,089	1,684,138
Total	1,458,089	1,684,138

20. PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £33,036 (12 mths to Dec 2021- £18,990).

21. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.



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