

Company registration number: CE019969

Charity registration number: 1186903

SFAC

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

GRC Accountants Limited
166 Banks Road
West Kirby
Wirral
Merseyside
CH48 0RH

SFAC

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SFAC

Reference and Administrative Details

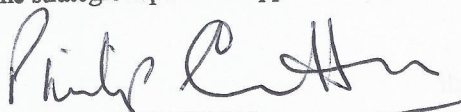
Trustees	Deborah Shield
	Jane Booth
	Philip Cotterill
	David Kinloch
	Xiaohui Chen
Principal Office	SFAC c/o Bridge Community Church Rider Street Leeds LS9 7BQ
Company Registration Number	CE019969
Charity Registration Number	1186903
Independent Examiner	GRC Accountants Limited 166 Banks Road West Kirby Wirral Merseyside CH48 0RH

SFAC

Strategic Report for the Year Ended 31 March 2022

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2022, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 23 July 2022 and signed on its behalf by:

Handwritten signature of Philip Cotterill in black ink, followed by the letters 'OBE'.

Philip Cotterill
Trustee

SFAC

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Name:

SFAC (Strengthening Families and Children. Formerly known as Strengthening Families for Abandoned Children).

Charity Number: 1186903

Address: C/o Bridge Community Church, Rider Street, Leeds, LS9 7BQ

Governance:

Constitution

SFAC is a Charitable Incorporated Organisation that is formed by its constitution approved on 19th November 2019. Approval for transfer of assets and liabilities was given by the Charity Commission from SFAC 1095091 (a unincorporated charity of the same name) on 12th December 2019.

Transfer of SFAC assets and liabilities from SFAC 1095091 to SFAC 1186903

SFAC fully transferred all assets and liabilities from its previous charity SFAC 1095091 and for the financial year of April 2021 to March 2022 operated as the one charity. In July 2021 all staff moved from SFAC 1095091 to SFAC 1186903. SFAC 1095091 remained open until January 2022 for administrative reasons only.

Trustees

The number of trustees increased by one during the financial year as Nigel Priestley, MBE joined us. Nigel is an award-winning lawyer in children's care and a leading advocate for special guardians, kinship carers and adoptive parents in the UK. He has personal experience of being an adoptive parent and kinship carer. Nigel has also founded and ran an award-winning overseas training project Huddersfield Law Society-Uganda Law Society legal training. In addition Nigel has experience of family care projects overseas in his engagement with the Meltham Mustard Seed Project in Uganda. This project has pioneered foster care in its area. Nigel has also been involved in SFAC training utilising his legal and personal knowledge to train peers in Paraguay and has spoken to visiting delegations from Morocco and Turkey in the past. Nigel completed this work as a volunteer.

Nigel was interviewed and approved by the board as a suitable additional trustee with his experience of SFAC's work, his overseas experience and his personal knowledge and experience of children's care. Nigel will be given a focused role after a period of settling in and getting to know the charity's strategic work.

All other trustees remain on the board and have particular roles. **Philip Cotterill, OBE** chairs the organisation with responsibility for strategic oversight. **Jane Booth** oversees work with organisations, and safeguarding procedures, **Deborah Shield** reviews legal requirements and oversees human resources, **David Kinloch** reviews fundraising and marketing operations, and **Xiaohui Chen** oversees finance and acts as the trustee treasurer.

Trustee meetings were held on a three monthly basis as finance remained stable but at a level requiring frequent monitoring in line with our financial risk strategy.

Trustee meetings were held online in 2021-22 except for our first in person meeting since Covid19. This took place in October 2021 and it is envisaged further in person meetings will return in 2022.

Regular communication between the chair of trustees and CEO took place on a monthly basis with the CEO also completing a safeguarding review with the designated trustee, having regular communications with Xiaohui Chen concerning financial matters and all other trustees as appropriate.

SFAC

Trustees' Report

Trustees were all recruited following interviews and safeguarding checks being completed. They all receive information about their role including copies of the 'Essential Trustee Guide' from the Charity Commission. They can access training at any time.

Policies, Insurance and Registrations

SFAC has all relevant insurance policy cover in place including employment liability, public and professional indemnity and trustee insurance. Travel insurance will be in operation once overseas travel resumes and is not necessary in 2021-22. This is likely to change in 2022-23.

The organisation is signed up to and adheres to the Fundraising Regulator, follows charity commission guidance as well as statutory requirements. SFAC is signed up to the Pensions Regulator and Information Commissioner's Office.

SFAC maintains a risk register that is regularly reviewed by trustees. Trustees view all risks identified as manageable and present no imminent risk to the future of the charity. Where risks are identified strategies are in place to mitigate these concerns.

Policies and procedures are in place and regularly reviewed by trustees with the CEO. Policies include: Safeguarding Policy including employee code of conduct; Health and Safety Policy; travel policy; Working with Organisations Policy; Employment Policy; Trustee Code of Conduct Policy; Marketing, Communications and Fundraising policy; Serious Incidents Policy; and a Finance Policy. These are available to trustees and staff as well as organisations we work with via our Google Workspace Shared Drive.

In 2021-22 SFAC conducted an outside review of our policies and procedures using pro bono support from A4ID. They commissioned legal experts in their fields to review our data protection, employment and privacy policies and procedures with recommendations due in 2022-23.

Staffing

SFAC continues to employ one full time member of staff: Dan Hope CEO and trainer; and three part time members of staff: Mick Pease (trainer), Dr Caitlin Lance Hope (trainer and communications) and Hannah Pease (fundraising). SFAC contracts an accountant Gareth Cooper at GRC Accountants to manage our finance and we use the Xero Bookkeeping system. During the year SFAC also contracted Joseph Luganda from CALM AFRICA (based in Uganda) to complete work on behalf of SFAC with a small organisation in West Uganda where online training was not possible. Joseph's direct work was subject to a full COVID19 and operational risk assessment.

SFAC also took on an administrator on a contractor basis. Isabel Khumalo is based in Zimbabwe and works on an as and when needed basis to support the CEO in their functions and is likely to take on human resources role in 2022-23.

SFAC interviewed 7 potential social work trainers in 2022. These trainers would be employed on a contractor as and when basis. Four were offered posts. One Joseph Luganda is based in Uganda, another Liz Wilson is based in Spain and Leah Denes and Naomi Duetsch are both based in the UK. All, bar Joseph, are qualified social workers. Joseph has extensive experience in the field and will be undergoing social work training.

In total SFAC employs 2.5 full time equivalent staff and uses contractors as and when required. All staff are subject to interview, safeguarding checks and those in training roles are professionally qualified and experienced.

Dan Hope and Dr Caitlin Lance Hope are also registered licensed practitioners in social work and psychology. Dr Caitlin Lance Hope is also a qualified trainer and approved Protective Behaviours trainer. Dan Hope is a qualified social work practice educator in England and also practises in this area in addition to SFAC work with approval of the board.

SFAC

Trustees' Report

All employees are offered a NEST pension with Mick Pease opting out due to age.

All staff receive a laptop and work from home but can choose to work in an office space if preferred. All staff chose to work from home and in the initial months whilst COVID19 was a significant risk all staff remained directed to work from home but were able to determine their own work location from August 2021 onwards.

Work with Organisations

SFAC works with organisations on a partnership and invited basis. Once organisations contact SFAC a due diligence assessment is completed through website searches, registration checks, interviews with the charity and any connected individuals SFAC knows who have experience of the referring charity.

Due diligence includes assessment of any risk of terrorism or money laundering and safety of staff to visit in person where such a visit is required.

All due diligence checks completed by the CEO are approved by a trustee: Jane Booth.

If successful a Partner Plan is then agreed with the agency who also signs terms and conditions or a Memorandum of Understanding. All case notes and forms are stored for each organisation under a password protected folder on SFAC Google Workspace.

Partner plans are regularly reviewed as and when and no longer than 12 months from commencement. Organisations can continue working with SFAC until they feel this is no longer required. Either party can terminate working arrangements at any time subject to clauses in the terms and conditions or MOU.

SFAC provides subsidies to organisations with an income below £100,000 or where there is an emergency need. Discretion is also with the CEO, subject to trustee approval, to provide subsidies to government officials where funding is not available. Where subsidies are not provided SFAC charges a set hourly or day rate or course rate agreed in advance. This is currently set at £75 an hour, £600 a day or course rates subject to the course. All monies raised are used to cover SFAC costs, develop new courses and build SFAC capacity to provide subsidies to others.

SFAC is a not for profit organisation.

Donors

All SFAC donors are checked using the principles set out in the 'know your donor' guidance from Charity Commission. No concerning donations were noted.

SFAC receives donations into its bank account from individuals or companies or via CAF, VirginMoney, Paypal, Amazon Smile, JustGiving, Stewardship or payroll giving schemes. SFAC also has accounts for donations to be made in Australia and USA. In Australia people give a restricted donation to Australian Christian Churches International Relief and Mission (ACCI) marked for SFAC. We also receive donors from the USA via GCA (Global Child Advocates) through a restricted donation to GCA marked for SFAC. A Memorandum of Understanding is signed with both ACCI and GCA to oversee these payments and share responsibilities for accounting and reporting duties. Both ACCI and GCA are registered with their local authorities to receive tax deductible donations and are registered non-governmental organisations.

SFAC received one grant in the year from Handmaid Foundation in Australia.

Serious Incidents and Safeguarding

SFAC had no serious incidents or safeguarding concerns to report to the charity commission during the year.

SFAC sets out in its safeguarding policy, working with organisations policy and terms and conditions how it manages risk and any concerns of a safeguarding nature. This includes how organisations SFAC works with can refer concerns about individuals within the organisation.

SFAC

Trustees' Report

Within SFAC's work we accept that there may be safeguarding risks present due to the nature of the work SFAC partner organisations do. We also accept in our register of risk that organisations level of practice may be below UK standards of practice and a cause for concern. This is often the motivation to work with SFAC.

Where an organisation does not progress or accept SFAC advice SFAC may end its involvement with the organisation and our safeguarding and working with organisations policies set out circumstances where an incident or level of practice justifies SFAC withdrawal from a project.

At no time does SFAC have operational control of projects or partner organisations. Our work with organisations is advisory and subject to their interpretations and decisions. Organisations SFAC work with remain responsible for the projects and for the children and families they work and staff they employ.

SFAC has two named officers to oversee Serious Incidents and Safeguarding who are both qualified and experienced social workers: Jane Booth (trustee) and Dan Hope (CEO and trainer). All employed staff are trained in safeguarding procedures and UK based staff and trustees have completed additional online training via NSPCC on England Safeguarding and Child Protection Procedures.

Business Plan and Strategic Plans

A business plan review was completed in 2020-21 and a new business plan has been agreed for 2021-26 which is reviewed regularly by the board of trustees through the yearly strategic plans.

Strategic Plans are reviewed by the board at every July meeting for the financial year.

Other

SFAC achieved a certificate of approval (quality mark) from the Charity Excellence organisation for our governance in 2020-21 which was renewed in 2021-22.

SFAC Objectives

The Objects of the CIO are, for the public benefit, to promote and develop fostering projects for abandoned children throughout the world, including but not limited to:-

4.1. the provision of family and child support services within local communities;

4.2. the provision of financial assistance to children's homes and older children with education fees and/or vocational training;

4.3. any other activity that is charitable by law that would aid the relief of hardship and poverty to children and develop their skills, capacities and capabilities and enable them to participate in society as mature and responsible individuals.

SFAC's aim is for all children to thrive in a safe and loving environment.

Vision - for SFAC to be a leading organisation to educate, equip and empower practitioners and organisations with the knowledge, skills and resources so they can provide the best care and protection to the children and families they work with.

Method - SFAC provides in person and online training, mentoring and advice services from experienced and qualified social workers, psychologists and legal professionals to any organisation around the world involved in the care and protection of children.

USP (Unique Selling Point) - a multidisciplinary team of experienced professionals that focuses on the practice of caring and protecting children, including on-going, long term support responsive to when organisations need it.

SFAC

Trustees' Report

Values - to be a non-profit organisation, be accessible to all organisations, regardless of income, work in partnership acknowledging each organisations expertise and sharing knowledge, skills and resources.

'We turn good intentions into good practice.'

Public Beneficiary

SFAC view is that by educating, equipping and empowering practitioners and organisations with the knowledge, skills and resources they need to improve the care and protection of children we benefit the lives of children and families achieving our mission to see more children living a safe, family life where they can thrive.

We provide advocacy, training, consultancy, mentoring and reviews of practice standards to community groups, non-governmental organisations, governments and judicial authorities to achieve our aims.

Currently, there are 1 billion children viewed by UNICEF to be at risk of harm and neglect, 4-8 million children estimated by a 2020 Lancet study to be living in children's homes where they are more likely to suffer developmental delay compared to their peers. Similarly numerous studies of foster care/guardianship, domestic adoption and kinship care in the UK and Australia, for example, indicate concerns about placement breakdown, unsafe placements and children developmentally falling behind peers within national care systems. This all indicates that more needs to be done to improve the knowledge, skills and resources to care and protect children better.

The need for SFAC work remains high. Improving practice in children's homes, enabling organisations to create effective family care systems, and child protection/family support programmes are critical, in our view, in achieving our objectives and enabling children to thrive and be confident adults.

All trustees have regard and knowledge of the charity commission's guidance on the public benefit and ensure this is enacted by SFAC operations through regular review at board meetings that consider our performance and reach as well as our impact.

Charitable Activities and Achievements

2021-22 was again a challenging year due to COVID19 significantly impacting our abilities to provide support. Online technology mitigated the risk to a significant effect but there are limitations due to some organisations' lack of technology or electricity and some training exercises and reviews requiring in person visits.

Overall SFAC had contact with 52 organisations in 26 different countries in 2021-22. We worked directly with 31 organisations during the financial year. This includes three organisations where SFAC was an invited presentator at conferences; and, 28 organisations who sought and received training, mentoring or advice services from SFAC. We also had 15 people from 6 organisations complete protective behaviours training and certifications. And, SFAC completed a online training and advocacy course for 1MillionHome as well as a podcast for Think Orphan.

21 organisations made initial enquiries and advice for potential work in 2022-23 (reflective of the move out of COVID19 restrictions towards the end of 2021 and into 2022).

Of note SFAC provided no training to governments or courts in 2021-22 but enquiries have been received for such work to commence in 2022-23. This is likely to reflect the impact of COVID19 redirecting priorities. In addition smaller organisations who require subsidies are also likely to have redirected priorities from training to community responses to COVID19 with little capacity to undertake training opportunities. SFAC predicts this will change in 2022-23 as evidenced by the rapid increase in enquiries received from January 2022 onwards.

SFAC's work included repeat work with many organisations. We continued to build our relationship with 1MillionHome working on various consultation projects with their various partner organisations in Kenya, Haiti, Lesotho, Sierra Leone and Uganda. We also completed an online advocacy and training course available on their free to use platform Journey Home as well as a podcast for Think Orphan.

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Trustees' Report

We continued work with The Salvation Army in Indonesia and we continued long-term work with a number of small organisations (for example, Sepheo in Lesotho, Redeeming Zoe in Philippines, Little Neighbours in Paraguay, Offspring in India, Abba in Brazil, GCA in Thailand, and Fape in Morocco), and began new projects with organisations such as Life Foundation (UK/Romania), Revive (Brazil) and Act4Africa (Uganda).

We completed conferences for Homecoming and World Without Orphans (joint conference), Thinking Faith and FACES. We also took part in advocacy and international development discussions participating and providing advice on various projects with Better Care Network, Faith to Action, Spaulding (USA), and World Without Orphans Europe. In addition SFAC also contributed into the UK Children's Review.

We also saw Joseph Luganda become SFAC's first overseas based contractor in a pilot project. Joseph delivered training on behalf of SFAC to VCDF and Act4Africa. SFAC has worked with Joseph for over ten years through our ongoing mentoring and advice on foster care for CALM AFRICA. It is great to now see Joseph train others.

We worked on various online resources. These have now been tested and reviewed by members of our advisory group and are going through final reviews for graphic design and video editing.

Subsidies and Grants

SFAC continues to provide subsidies to a number of organisations to ensure our services are accessible to all. Overall subsidies were provided to 13 organisations which was 43% of the organisations we provided direct work to. **Of those 10 organisations received a full subsidy (36%) and 2 organisations received a partial subsidy (7%).** The number of subsidies provided was down from previous years. We believe this is due to the partnership SFAC has with 1MillionHome who fund our work with small organisations in their network, and a drop in small organisations accessing training in 2021-22 as they redirected priorities to COVID19 responses. The latter point is expected to change in 2022-23 and is reflected in the rapid growth of enquiries made towards the end of 2021-22.

SFAC can provide grants to organisations but provided no grants to any organisation in 2021-22. Our strategic plan is to be able to offer grants to organisations in 2024 onwards.

Support Systems

We have developed our first advisory group and they have been active in reviewing material produced for online delivery.

We have significantly overhauled our branding across social media and publications and now have a consistent look and feel which represents the organisation. The brand reflects our professional approach but also the fun and friendly nature of SFAC - we feel this reflects family life (serious .but enjoyable)

Within administration the appointment of Isabel is adding new capacity to the team that frees Dan Hope as CEO from administrative tasks and as Isabel gets trained and familiar with SFAC systems this is envisaged to be a significant support to SFAC resources.

Fundraising has been the attention of Hannah Pease and this will take time to build strategies and relationships, especially in our core corporate market. Plans for increasing fundraising are in place and will be annually reviewed.

Finance systems are now in place using Xero bookkeeping and are overseen by our SFAC treasurer. This system is now effective and SFAC uses various online payment systems to enable easier transactions to take place. Organisations paying for our services can now do so via Stripe, Paypal, Go Cardless, Wise Bank Accounts or Transfers as well as direct bank transfer.

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Trustees' Report

We have continued to provide social media content and newsletters to donors and supporters whilst also initiating a new website with content being added to consistently. This has been achieved whilst acknowledging our limited communications budget and capacity as all communications work is completed by Caitlin Lance Hope in addition to her training role. Caitlin only works 1 day a week so it is a priority need to increase capacity in this area to also free Caitlin to concentrate on her training role.

We are also indebted to Maya Tyrell, volunteer, who supported SFAC develop case study communications materials which will be completed in 2021-22.

Funding and Financial Review:

Income

Individual donors

SFAC continued to maintain its individual donors seeing an overall slight increase of 2% in donations.

Fundraising

SFAC also held no significant fundraising activities in part due to the COVID19 situation. SFAC held an online quiz and in May 2021 piloted a Mile a Day in May initiative. This was not widely publicised but still raised a significant amount of money of just over £2000.

Corporate Giving

Enzygo continued to support SFAC with increasing activities including a golf day and cake baking raising just over £1000. It is expected this relationship will increase in the coming years. In addition Cake is the Answer donated £2 per cake sale in May and November of 2021 via Work for Good.

Grants Received

SFAC maintained a grant from Handmaid Trust Australia to support the work of Dr Caitlin Lance Hope and staff salaries.

SFAC also accessed one month's furlough grant in 2021-22. All other furlough grants were made under SFAC's old charity.

Direct Work with Organisations.

SFAC continued to engage in work with organisations who could afford to pay and organisations who could not afford the SFAC fees. Our direct work from service providers who could afford SFAC service fees increased as a proportion of our income.

How We Spend Money Received

All monies received from individuals and organisations is used to fund other organisations ability to access our services through the provision of subsidies, to cover SFAC running costs enabling us to provide services to organisations, and provision for developing new programmes to provide more services to more organisations.

Expenditure

SFAC expenditure was on charity activities and core costs. SFAC charity activities provide subsidies for organisations to access our services for free or at reduced cost and covering our core costs. This includes salaries and running costs and included this year reimbursing CALM AFRICA for time Joseph Luganda spent on SFAC work with other organisations under a Memorandum of Understanding.

Reserves

SFAC maintains a reserves policy. The reserves remain within 6-12 months of operational running costs and are reviewed by the board of trustees on a regular basis. There was no change in SFAC reserves

SFAC

Trustees' Report

Banking

SFAC maintained three bank accounts for 2020-21 with Reliance Bank. If SFAC were to raise significantly more money in the bank then a new account with an alternative provider will be arranged to ensure the organisation is covered in case of any failure of the bank.

SFAC also has various online banking facilities with WISE. This facilitates international transfers from various countries that are then transferred to the Reliance Bank Account when exchange rates are favourable. SFAC holds a small amount of money in USA dollars for use when overseas and can also use WISE accounts to facilitate money being available in local currency when overseas.

Transfer of Assets and Liabilities

Monies in SFAC 1095091 were mainly transferred in March 2021 with remaining monies transferred by December 2021. No debts transferred.

Financial Risk Statement

The trustees believe the charity is in a manageable financial position and has no imminent concerns in terms of its financial health.

Long-term, the charity needs to raise more money to fulfil its business plan and strategic objectives and plans are in place to enable this to succeed.

It was planned that SFAC would incur a drop in turnover due to the financial consequences of COVID19, limited overseas travel, restricted fundraising activities, and staff working on varied furlough arrangements. It is anticipated that as restrictions ease turnover will increase.

Our Future We see the next twelve months as an opportunity for significant growth as organisations move from initial responses to COVID19 to long-term practice. The growing international awareness about family care is triggering a number of reviews by organisations that have children's homes and a number of organisations to develop family care. The international gap is in the lack of knowledge and skills to deliver family care in countries where minimal experience of such services or child protection practice exists. In addition there is increasing 'professionalisation' of the work and moves to implement and understand good practice. This growth in calls and awareness about family care is illustrated in the recent UNGA (United Nations General Assembly) resolution in 2019 on children's care, implementation of UNCRC convention, donor awareness, and governments identifying a need for an increased role in the care and protection of its children.

SFAC continues to be seen as a resource for organisations to use and support the development of good practice. One such organisation in Belize referred to why they like SFAC as its about 'contextually relevant safeguarding and care. It is not about fixed models or policies, but supporting practitioners and organisations deliver good practice through ideas, experiences, concepts and principles that we own and take responsibility for determining relevance, adaptability and implementation.'

To meet growing demand SFAC needs to invest in a nimble and flexible workforce that can respond to the needs of organisations. To this end we will be adding capacity as we train new social work trainers, with plans to add resources in therapeutic training in 2022 to 2024. In addition SFAC will need to increase revenue and income streams to enable it to continue providing support to organisations of all sizes.

Our strategy plans for 2022-23 will aim for SFAC to:

- Develop income streams that enable SFAC to provide greater support to organisations to access SFAC training and enable the development of family care and child protection services by:.

- Increasing fundraising income streams from donors

- Increasing income from organisations that can pay SFAC service fees that will be used to subsidise other organisations who cannot afford SFAC service fees

SFAC

Trustees' Report

Continue to expand brand recognition and marketing of what SFAC can offer organisations and donors.

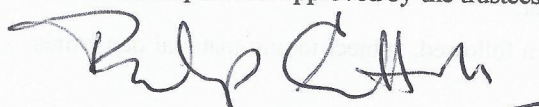
Embed new staff and contractors into SFAC to enable us to meet greater demands for our services including staff based outside the UK.

To develop quality assurance and control systems to maintain our reputation for quality work.

To produce more online resources and courses for organisations

To remain consistent to our values and ethos of delivering high quality work in a supportive yet challenging environment.

The annual report was approved by the trustees of the charity on 23 July 2022 and signed on its behalf by:

 OBE

Philip Cotterill
Trustee

SFAC

Statement of Trustees' Responsibilities

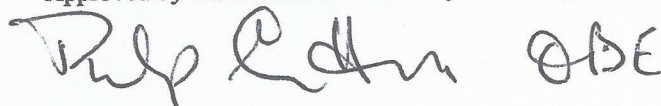
The trustees (who are also the directors of SFAC for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 23 July 2022 and signed on its behalf by:



Philip Cotterill
Trustee

SFAC

Independent Examiner's Report to the trustees of SFAC

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 14 to 23.

Respective responsibilities of trustees and examiner

As the charity's trustees of SFAC (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of SFAC are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of SFAC as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

.....
Gareth Cooper
ACCA

166 Banks Road
West Kirby
Wirral
Merseyside
CH48 0RH

Date:.....

SFAC

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 31 March 2022 £
Income and Endowments from:				
Donations and legacies	3	38,754	13,223	51,977
Charitable activities	4	22,323	-	22,323
Investment income	5	158	-	158
Total income		61,235	13,223	74,458
Expenditure on:				
Raising funds		(19,767)	-	(19,767)
Other expenditure	6	(44,556)	(13,223)	(57,779)
Total expenditure		(64,323)	(13,223)	(77,546)
Net expenditure		(3,088)	-	(3,088)
Net movement in funds		(3,088)	-	(3,088)
Reconciliation of funds				
Total funds brought forward		77,923	-	77,923
Total funds carried forward	14	74,835	-	74,835

	Note	Unrestricted funds £	Total 31 March 2021 £
Income and Endowments from:			
Donations and legacies	3	72,052	72,052
Charitable activities	4	8,142	8,142
Investment income	5	205	205
Total income		80,399	80,399
Expenditure on:			
Raising funds		(336)	(336)
Other expenditure	6	(2,770)	(2,770)
Total expenditure		(3,106)	(3,106)
Net income		77,293	77,293
Reconciliation of funds			
Total funds carried forward	14	77,293	77,293

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 14.

SFAC

(Registration number: CE019969) Balance Sheet as at 31 March 2022

	Note	31 March 2022 £	31 March 2021 £
Current assets			
Debtors	12	3,232	1,250
Cash at bank and in hand		<u>80,349</u>	<u>76,211</u>
		83,581	77,461
Creditors: Amounts falling due within one year	13	<u>(8,746)</u>	<u>(168)</u>
Net assets		<u>74,835</u>	<u>77,293</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>74,835</u>	<u>77,293</u>
Total funds	14	<u>74,835</u>	<u>77,293</u>

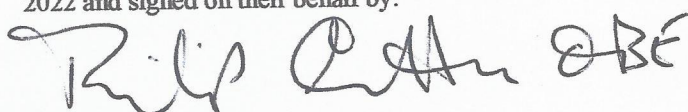
For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 14 to 23 were approved by the trustees, and authorised for issue on 23 July 2022 and signed on their behalf by:



Philip Cotterill
Trustee

SFAC

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

SFAC

c/o Bridge Community Church

Rider Street

Leeds

LS9 7BQ

These financial statements were authorised for issue by the trustees on 23 July 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

SFAC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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 the income receivable can be measured reliably.

SFAC

Notes to the Financial Statements for the Year Ended 31 March 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

SFAC

Notes to the Financial Statements for the Year Ended 31 March 2022

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

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Notes to the Financial Statements for the Year Ended 31 March 2022

3 Income from donations and legacies

	Unrestricted funds		Total 31 March 2022	Total 12 December 2019 to 31 March 2021
	General £	Restricted funds £	£	£
Donations and legacies;				
Donations from individuals	34,080	13,223	47,303	8,210
Gift aid reclaimed	1,525	-	1,525	-
Grants, including capital grants;				
Grants from other charities	3,149	-	3,149	11,042
Gifts in kind	-	-	-	52,800
	<u>38,754</u>	<u>13,223</u>	<u>51,977</u>	<u>72,052</u>

4 Income from charitable activities

	Unrestricted funds	Total 31 March 2022	Total 12 December 2019 to 31 March 2021
	General £	£	£
	<u>22,323</u>	<u>22,323</u>	<u>8,142</u>

5 Investment income

	Unrestricted funds	Total 31 March 2022	Total 12 December 2019 to 31 March 2021
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>158</u>	<u>158</u>	<u>205</u>

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Notes to the Financial Statements for the Year Ended 31 March 2022

6 Other expenditure

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 31 March 2022 £	Total 12 December 2019 to 31 March 2021 £
Staff costs					
Wages and salaries		35,308	13,223	48,531	-
Allocated support costs	7	<u>7,604</u>	<u>-</u>	<u>7,604</u>	<u>1,922</u>
		<u>42,912</u>	<u>13,223</u>	<u>56,135</u>	<u>1,922</u>

7 Analysis of support costs

Support costs allocated to charitable activities

	Administration costs £	Total 31 March 2022 £	Total 12 December 2019 to 31 March 2021 £
Repairs	-	-	49
Telephone	-	-	10
Computer software & maintenance	2,002	2,002	1,863
Subcontractor	2,000	2,000	-
Training	261	261	-
Travelling	774	774	-
Insurance	1,493	1,493	-
PSA	200	200	-
Bank charges	(112)	(112)	-
General expenses	473	473	-
Licenses and subscriptions	<u>513</u>	<u>513</u>	<u>-</u>
	<u>7,604</u>	<u>7,604</u>	<u>1,922</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

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Notes to the Financial Statements for the Year Ended 31 March 2022

2022
£

Staff costs during the year were:

Wages and salaries

48,531

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

Year ended 31 March 2022	12 December 2019 to 31 March 2021
£	£
<u>1,644</u>	<u>848</u>

Examination of the financial statements

SFAC

Notes to the Financial Statements for the Year Ended 31 March 2022

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Debtors

	31 March 2022 £	31 March 2021 £
Trade debtors	<u>3,232</u>	<u>1,250</u>

13 Creditors: amounts falling due within one year

	31 March 2022 £	31 March 2021 £
Trade creditors	2,118	-
Other taxation and social security	550	-
Other creditors	<u>6,078</u>	<u>168</u>
	<u>8,746</u>	<u>168</u>

14 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	(77,923)	(61,235)	64,323	(74,835)
Restricted funds	<u>-</u>	<u>(13,223)</u>	<u>13,223</u>	<u>-</u>
Total funds	<u>(77,923)</u>	<u>(74,458)</u>	<u>77,546</u>	<u>(74,835)</u>

	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds			
General	<u>(80,399)</u>	<u>3,106</u>	<u>(77,293)</u>

15 Analysis of net assets between funds

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Notes to the Financial Statements for the Year Ended 31 March 2022

	Unrestricted funds General £	Total funds £
Current assets	83,581	83,581
Current liabilities	(8,746)	(8,746)
Total net assets	74,835	74,835

	Unrestricted funds General £	Total funds £
Current assets	77,461	77,461
Current liabilities	(168)	(168)
Total net assets	77,293	77,293

16 Analysis of net funds

	At 1 April 2021 £	Cash flow £	At 31 March 2022 £
Cash at bank and in hand	76,211	4,138	80,349
Net funds	76,211	4,138	80,349

	At 12 December 2019 £	Cash flow £	At 31 March 2021 £
Cash at bank and in hand	-	76,211	76,211
Net funds	-	76,211	76,211