

Company registration number: CE019969

Charity registration number: 1186903

SFAC

(A company limited by guarantee)

Annual Report and Financial Statements

for the period from 1 April 2022 to 31 December 2022

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

SFAC

Reference and Administrative Details

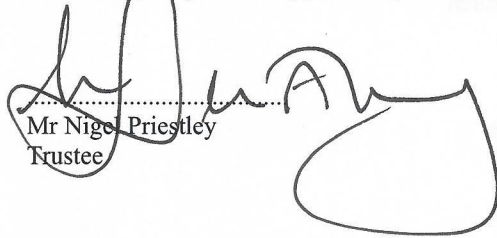
Charity Registration Number	1186903
Company Registration Number	CE019969
Registered Office	SFAC c/o Bridge Community Church Rider Street Leeds LS9 7BQ
Independent Examiner	GRC Accountants Limited 166 Banks Road West Kirby Wirral Merseyside CH48 0RH

SFAC

Strategic Report for the Period from 1 April 2022 to 31 December 2022

The trustees, who are directors for the purposes of company law, present their strategic report for the period from 1 April 2022 to 31 December 2022, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 28 March 2023 and signed on its behalf by:


Mr Nigel Priestley
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 period ended 31 December 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Deborah Shield
	Jane Booth
	Philip Cotterill
	David Kinloch
	Xiaohui Chen
	Enzo Martinelli (appointed 14 October 2022)
	Mr Nigel Priestley
	Sarah Mitchell (appointed 14 October 2022)
	John Woodhouse (appointed 14 October 2022)

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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial period. 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 the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 accounting standards, comprising FRS 102 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 proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Name:

SFAC

Trustees' Report

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.

Trustees

2022 has seen a number of changes in the trustee board. Nigel Priestley, MBE has become chair since December following the retirement of Philip Cotterill, OBE. Joining the board has been Enzo Martinelli (fundraising), John Woodhouse (social work practice), Sarah Mitchell (communications). This increased the board to 6 people from 4. David Kinloch, sadly, had to resign from the board for personal reasons.

The trustee board has met on a quarterly basis. One meeting in October was in person, including a day meeting all of the SFAC operational team. The plans moving on is for trustee meeting to be held online with one in person meeting in October.

All trustees have a designated role in the charity to oversee; with Xiaohui Chen being treasurer; Jane Booth being designated safeguarding officer and lead on overseeing partnership work; Deborah Shield overseeing HR and legal affairs. Philip Cotterill has taken on health and safety following his retirement as chair. The other roles are as stipulated above.

Regular communication between the chair of trustees and CEO continued to take place at least once a month. The CEO also had discussions with Xiaohui Chen concerning financial matters and all other trustees as appropriate.

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 was in place for Dan Hope, for the first SFAC overseas visit since 2020.

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.

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Trustees' Report

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 2022 we completed our independent review of our employment, privacy and data protection policies and procedures. These were reviewed by two independent legal companies pro bono with support from A4ID. All our policies and procedures have been updated following this review and have been approved by trustees. They continue to be regularly reviewed yearly and as necessary.

SFAC

Trustees' Report

Staffing

SFAC continues to employ one full time member of staff: Dan Hope CEO and trainer. During 2022 Hannah Pease (fundraising) resigned from her post to take up a new profession and we wish her well and thank her for her hard work whilst at SFAC. SFAC continues to employ two other part time members of staff: Mick Pease (trainer), Dr Caitlin Lance Hope (trainer and communications). 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 trained five social workers who will become SFAC contractor's on a as and when needed basis. Joseph Luganda, Leah Denes, Liz Wilson, Celina Shallard and Naomi Duetsch completed their induction. All were accepted as SFAC contractors following a competitive interview process which saw SFAC receive over 20 applications and interview 8 people. The contractors are based in the UK and overseas including Uganda, Australia, Spain and UK.

SFAC continued to use the services of Isabel Khumalo for administrative support and HR functions. Isabel is based in Zimbabwe and works on an as and when needed basis to support the CEO.

SFAC also advertised for a communications officer based in either Zimbabwe or Uganda. SFAC received 156 applications and completed a task exercise with 12 people and interviewed 6. We agreed to use the services of Patience Panganai from Zimbabwe. Patience is self-employed and SFAC will aim to use from January on an initial 16 hours a week basis and review needs every quarter. SFAC also took on the services of Srilakshmi Viswanathan, a self-employed graphic designer based in Leeds after she initially volunteered her time to SFAC. Srilakshmi is used on a as and when needed basis.

In total SFAC employs 2 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.

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

All employees 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.

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.

SFAC

Trustees' Report

Partner plans are regularly reviewed at appropriate times and no longer than 12 months from commencement of the operational partner plan. 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 £250,000 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 in their budgets for training. 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.

A review of charges and the development of packages of support SFAC can offer organisations is to be completed in 2023. This will see SFAC offer organisations a set amount of hours for a slightly discounted cost with subsidies remaining applicable. This will assist SFAC in planning time and capacity needs, use contractors as needed, and provide value for money to organisations.

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 in the UK and one suspicious donation of £1 was noted in Australia and was refused. There was no further concerns or actions from this.

SFAC receives donations into its bank account from individuals or companies via CAF, Paypal, Amazon Smile, Facebook, 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. A six-monthly reporting system and audit is in place with ACCI to ensure compliance with Australian regulations.

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.

However, SFAC has noted a concern with the DonorElf platform used in Australia where there appears an anomaly between the total amount in the account and the actual amount in the account. This has been reported to ACCI who are investigating and we will receive further information in 2023 as they are completing a full audit to identify the issue. It has minimal material impact on SFAC and is unlikely to cause a loss.

SFAC also has a dispute outstanding with British Airways for a refund of cancelled flights during the COVID19 pandemic. BA has not refunded SFAC even following numerous attempts for this money to be refunded. This matter has been referred to the ombudsman for resolution and is not a material impact on SFAC as it refers to £1000.

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.

There have been no reported safeguarding incidents involving SFAC employees, contractors or trustees.

Business Plan and Strategic Plans

SFAC has an operational business plan until 2026 and yearly strategic plans. These are reviewed by the CEO and trustees. To 2022 SFAC is in line with its business plan targets.

Other

SFAC achieved a certificate of approval (quality mark) from the Charity Excellence organisation for our governance in 2021. This will be updated in 2023.

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. We use a co-production model where the partner organisations remains in total control of the outcome from SFAC's advice and support. SFAC's role is consultancy and advisor.

USP (Unique Selling Point) - a multidisciplinary team of experienced professionals that is practice focused. We provide long term support responsive to when organisations need it.

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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's public good comes from it educating, equipping and empowering practitioners and organisations with the knowledge, skills and resources they need to improve the care and protection of children. This benefits the lives of children and families by improving their safety and well-being through the care and protection they receive from the organisations SFAC works with. In turn this also upholds and promotes children's rights based on the United Nations Convention on the Rights of the Child.

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 due to poor standards of care. 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 children's lives. In addition SFAC regularly receives requests for support from organisations and countries who lack access to experienced qualified practitioners in social work, law, and psychology.

The need for SFAC work remains high and is growing as the international trend is focusing more on children's care and protection. Since 2019 United Nations General Assembly Resolution we have seen growing calls for change in many countries and NGOs. SFAC remains unique as a multi-disciplinary team of experienced and qualified practitioners who can focus on the practical implementation of policies to improve children's care and protection.

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

2022 started to see the ease of the COVID19 pandemic on limiting SFAC and partner organisations work. However it remained the case SFAC's travel was limited and partner organisations needed to refocus from emergency responses of 2020-22 to returning to their main work caring and protecting children.

2022 saw SFAC return to overseas travel with a two week visit to Sierra Leone in April and a two week visit to Indonesia in November. SFAC also continued to maximise use of online working.

SFAC also continued its partnership with 1MillionHome to provide consultancy to their network of organisations and appeared on their podcast.

Overall from April 2022 to December 2022 SFAC worked with 27 organisations in 15 different countries. SFAC also contributed into the National (England) Social Care Review. And, SFAC has been working on a number of online and training materials for release in 2023-24.

SFAC completed the following work:

- Workshop with UNICEF and Turkish Government on emergency, respite and short-term foster care;

- Hosted the Vice-Minister of Paraguay to learn about practice in England including a visit with Baroness Blake, Leeds Children's Services, Cafcass and District Judge Ranjit Uppal;

- Online consultations and a Field Visit to Sierra Leone with HCW/CRC organisations to review their practice and support re-design towards child protection and alternative care;

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Trustees' Report

Online training with Revive, Brazil to support their first foster care programme;

Online training with WWO Europe and LifeVision, Egypt to develop their reunification and foster care programme;

Online training and a field visit to The Salvation Army, Indonesia supporting them implement a reunification programme, improve quality of care in the children's homes and train staff in assessment, best interest decision making, and care planning;

Completed a online workshop in Costa Rica with lawyers and judges. District Judge Ranjit Uppal, Nigel Priestley, Dan Hope and Mick Pease all talked to 156 lawyers and judges over a day online workshop;

In person consultation with Kenya Transformation Project in the UK on their future plans for children's care and protection;

Online participation in a international research group being developed by Spaulding USA;

Online participation in a group to develop practice in Sri Lanka;

Online participation in discussions with World Without Europe;

Ongoing work in Uganda with VCDF led by Joseph Luganda;

Ongoing consultations with Fape, Morocco; Help Kids, Sri Lanka; Step-Iraq Kurdistan-Iraq; Belize government representatives; Ekisa, Uganda; 1MillionHome; Little Neighbour, Paraguay; PPF, Paraguay; Abba, Brazil and Offspring, India.

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 17 organisations which was 63% of the organisations we provided direct work to. Of the subsidies provided 82% were full subsidies; meaning SFAC provided 52% of the organisations we worked with a full subsidy.

The number of subsidies provided was up from the previous year. Our overall subsidy level was consistent with our average of 60% of organisations receiving a subsidy, but full subsidies were higher than normal with 52% of all organisations receiving a full subsidy compared to previous years averaging 35%. We believe this is due to the ongoing cost pressures across the globe, whilst the increase in subsidies to normal average levels is indicative of a return to practice for many organisations after a time concentrating on pandemic responses.

SFAC can provide grants to organisations but provided no grants to any organisation in 2022.

Support Systems

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

We continue to evolve our branding and social media with a plan for the communications officer to implement our strategic plans for this area of growth within the organisation. This will include regular social media posting, development of the website, a youtube training channel and quarterly newsletters with a focus on a country SFAC has worked in. The introduction of a communications officer will increase our capacity in this area and release Caitlin Lance Hope to work more on training within the limited capacity she has of 1 day week.

Finance systems are operating well using Xero bookkeeping and are overseen by our SFAC treasurer. 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.

SFAC completed a review of banking options in 2022 and SFAC plans to transfer its banking to VirginMoney in 2023 to save costs and to improve efficiency with integration with Xero.

Trustees' Report

Fundraising in 2022 saw SFAC hold a May Gala that raised a significant amount of money and follow up donations including a new corporate donor. We also ran our second Mile a Day fundraising. We have lost our SFAC fundraising officer and are reviewing our fundraising strategy in 2023 with our new fundraising trustee.

We are also indebted to Maya Tyrell, volunteer, who supported SFAC develop case study communications materials in 2022.

Funding and Financial Review:

Income

Individual donors

SFAC continued to maintain its individual donors with no significant change. We lost and gained the same amount of donors.

Fundraising

SFAC's mile a day and May Gala saw us raise £10,000 in total with 25% a match funding of the mile a day campaign. We saw continued fundraising by Enzygo, a new corporate donor in Genesis Steel and the first donations of Infinity Dentists.

Grants Received

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

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. SFAC core costs are our salaries and running costs. There was additional fundraising costs this year which netted a profit return and a increase in staff training to induct new contractors.

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. SFAC reserves remain at 6-12 months, averaging 10 months.

Banking

SFAC maintained three bank accounts for 2022 with Reliance Bank. A review will see SFAC move one account to Virgin Money and maintain the reserves account with Reliance, closing the other two.

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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.

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.

Financial Reporting Calendar

At a trustee meeting in October 2022 it was agreed that financial reporting move to the calendar year. The reasons for this are it connects with reporting duties in Australia and donors prefer yearly, rather than financial yearly reports. Synchronising financial and calendar year will enable reporting to be easier and create efficiencies in the administrative processes.

Our Impact

SFAC continues to see need for its services. 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. We have seen requests for this work increase and see this as a significant area of growth in the future.

Feedback from organisations remains strong with LifeVision reporting how SFAC's work: *'Thankyou Dan it was really insightful and wasn't administrative. You explained the sense about it {foster care assessments, care planning and reunification processes} and why we should do it which was very insightful and different.'*

Whilst another from Kenya Children's Project described it as:

'Walking away from a 2-day session with Dan {and SFAC}, we at KCP were empowered and filled with wisdom and knowledge needed as we strategise for our next chapter working to reform care and secure safe families for children. Mapping our programmes again in fine detail, whilst critiquing and planning for further development was instrumental and well worth investing the time and finance. Dan's experience and expertise is second to none and we would highly recommend his services and consultancy work! On a more personal note, as someone that values truth and honest, Dan {and SFAC} speaks truth and it is truly a breath of fresh air. I always feel sharpened and encouraged after our meetings. Thanks for everything, I'm looking forward to working with you again soon!'

Whilst another practitioner on completing the Protective Behaviours Course SFAC offers stated: *'I should say that PB has greatly helped me in my daily life and especially at work while interacting with the youth and community.'*

And, feedback from UNICEF Turkey following our workshop on emergency, respite and short term foster care reported: *'On behalf of UNICEF, we would like to thank once again for your kind support and your valuable presentations, very useful and beneficial. I personally learnt a lot.'*

Whilst our legal workshop in Costa Rica saw positive comments with appreciation that the legal professionals were involved in care reform. One participant noting *'many of the events around care reform are based on social workers and psychologists. It is great to have a legal training day on the topic from judges and lawyers, as well as social workers, working together.'*

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Trustees' Report

The feedback reinforces our view that SFAC has a significant role and its work continues to be valued by organisations. Further evidence is seen in the continued return use of SFAC by organisations with the vast majority long-term organisations who have worked with SFAC over many years. For SFAC this qualitative feedback is part of our impact analysis, alongside the number of organisations we have worked with.

In further reviewing our impact SFAC commissioned a independent 20 year impact report in 2022 as it was our 20th year. The impact report highlighted how SFAC had influenced and contributed to change in the global sector. It showed that SFAC had worked with many organisations who now provide family care services, along with organisations that are now trainers and influencers in their area of operations (such as Childs I; Children in Families, Cambodia; Abba, Brazil; Kinected Myanmar; and many more).

The report highlighted for SFAC one key impact that we were happy with: *'Everyone I spoke to during this process all highlighted how lovely it is working with SFAC and how they have valued their support, input and encouragement. Even when the conversations between SFAC and some of the partners have been difficult, SFAC never strayed from being kind and encouraging. It is the kindness and humility of SFAC without compromising their beliefs that perhaps sets them apart from other organisations in the sector. The impact SFAC has had has been significant, even if difficult to quantify'*

For SFAC this paragraph sums up our intentions in our work with children and families, as well as how we want to impact organisations. We want people to 'be and feel safe'. That is the essence of SFAC's work, in addition to feeling that you 'belong' - connected to yourself, your identity, your community and culture.

Connecting to culture and context is vital to SFAC's values. The report summed this up in the following paragraph: *'The strength of SFAC is to be able to share their experiences and approaches across multiple stakeholders in different contexts. To see change fully implemented and for states to embed a child's best*

interest into their legal and policy frameworks, means taking a long-term view and developing long term relationships with the organisations they work with....being able to {provide} bespoke support to partners is critical in ensuring that responses are appropriate and child-centred.'

If SFAC's impact is in how we provide support then we know we have achieved. But we also know impact is in the fact many organisations are now providing family care services, are reviewing standards of care and implementing change (for example, in Indonesia we saw evidence of the implementation of care planning commencing in the children's homes where previously there was no filing or individualised care), we are seeing organisations review their programmes to develop a integrated approach of support, protection and alternative care in response to community needs; we are seeing organisations develop case management systems that centre on the child and are improving assessment and best interest decision making; we are hearing about the use of protective behaviours in individuals work and how organisations are benefiting from the multidisciplinary approach we take.

We take heart reflecting on the long-term case study of Paraguay that was produced for our May Gala. Over ten years of involvement has seen Paraguay move from institutional residential care centres and fragmented child protection strategies with hardly any foster care programmes, to joint protocol agreements between government and courts to improve child protection practice, creation of a foster care department and emergence of foster care NGO providers, to a pilot project being discussed in San Lorenzo to create a local child protection and care system with the judiciary and nationally a child protection pathway manual. Or, in Brazil where SFAC started in 2003 there was no children in formally approved foster care. Now there are 1,876 children in foster care, some 2,536 registered foster care families and 432 foster care services operating nationwide and SFAC is invited speakers to the first national foster care conference in Brazil.

That for SFAC is impact - we have not led or ran programmes to create change, but worked alongside organisations in Brazil and Paraguay to achieve change providing advice and support where and when sought.

SFAC

Trustees' Report

Our Future

SFAC continues to invest in increasing capacity through building online resources, developing added human capacity and seeking to invest in fundraising and communications to increase income.

Our strategy plans for 2023 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 subsidy other organisations who cannot afford SFAC service fees

- 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.

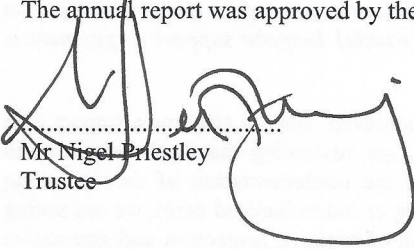
- To develop quality assurance and control systems to maintain our reputation for quality work.

- 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.

- And, to build on impact case studies for donors and funders.

The annual report was approved by the trustees of the charity on 28 March 2023 and signed on its behalf by:



.....
Mr Nigel Priestley
Trustee

SFAC

Independent Examiner's Report to the trustees of SFAC ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (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').

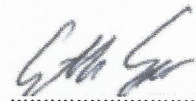
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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

12 April 2023

SFAC

Statement of Financial Activities for the Period from 1 April 2022 to 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	54,188	11,758	65,946
Charitable activities	4	22,165	-	22,165
Investment income	5	216	-	216
Total income		<u>76,569</u>	<u>11,758</u>	<u>88,327</u>
Expenditure on:				
Raising funds		(3,502)	-	(3,502)
Other expenditure	6	<u>(63,546)</u>	<u>(11,758)</u>	<u>(75,304)</u>
Total expenditure		<u>(67,048)</u>	<u>(11,758)</u>	<u>(78,806)</u>
Net income		<u>9,521</u>	<u>-</u>	<u>9,521</u>
Net movement in funds		9,521	-	9,521
Reconciliation of funds				
Total funds brought forward		<u>74,835</u>	<u>-</u>	<u>74,835</u>
Total funds carried forward	15	<u>84,356</u>	<u>-</u>	<u>84,356</u>
	Note	Unrestricted funds £	Restricted funds £	Total 31/03/2022 £
Income and Endowments from:				
Donations and legacies	3	38,754	13,223	51,977
Charitable activities	4	22,323	-	22,323
Investment income	5	<u>158</u>	<u>-</u>	<u>158</u>
Total income		<u>61,235</u>	<u>13,223</u>	<u>74,458</u>
Expenditure on:				
Raising funds		(19,767)	-	(19,767)
Other expenditure	6	<u>(44,556)</u>	<u>(13,223)</u>	<u>(57,779)</u>
Total expenditure		<u>(64,323)</u>	<u>(13,223)</u>	<u>(77,546)</u>
Net expenditure		<u>(3,088)</u>	<u>-</u>	<u>(3,088)</u>
Net movement in funds		(3,088)	-	(3,088)
Reconciliation of funds				
Total funds brought forward		<u>77,923</u>	<u>-</u>	<u>77,923</u>
Total funds carried forward	15	<u>74,835</u>	<u>-</u>	<u>74,835</u>

The notes on pages 19 to 27 form an integral part of these financial statements.

SFAC

Statement of Financial Activities for the Period from 1 April 2022 to 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 15.

SFAC

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

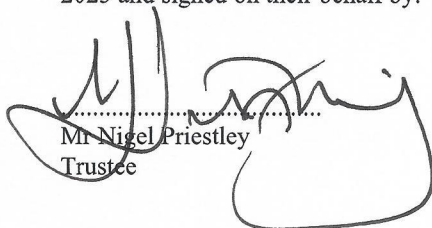
	Note	2022 £	31/03/2022 £
Current assets			
Debtors	12	250	3,232
Cash at bank and in hand	13	88,268	80,349
		88,518	83,581
Creditors: Amounts falling due within one year	14	(4,162)	(8,746)
Net assets		84,356	74,835
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		84,356	74,835
Total funds	15	84,356	74,835

For the financial period ending 31 December 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 period 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.

The financial statements on pages 16 to 27 were approved by the trustees, and authorised for issue on 28 March 2023 and signed on their behalf by:


.....
Mr Nigel Priestley
Trustee

SFAC

Notes to the Financial Statements for the Period from 1 April 2022 to 31 December 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 28 March 2023.

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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 Period from 1 April 2022 to 31 December 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.

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.

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.

SFAC

Notes to the Financial Statements for the Period from 1 April 2022 to 31 December 2022

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 discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

SFAC

Notes to the Financial Statements for the Period from 1 April 2022 to 31 December 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	18,816	11,758	30,574
Gift aid reclaimed	1,152	-	1,152
Grants, including capital grants;			
Grants from other charities	34,220	-	34,220
Total for period ended 31 December 2022	54,188	11,758	65,946
Total for period ended 31 March 2022	38,754	13,223	51,977

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
	22,165	22,165
Total for period ended 31 December 2022	22,165	22,165
Total for period ended 31 March 2022	22,323	22,323

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	216	216
Total for period ended 31 December 2022	216	216
Total for period ended 31 March 2022	158	158

SFAC

Notes to the Financial Statements for the Period from 1 April 2022 to 31 December 2022

6 Other expenditure

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs				
Wages and salaries		43,305	11,758	55,063
Independent examiner fees				
Examination of the financial statements		1,233	-	1,233
Allocated support costs	7	19,008	-	19,008
Total for period ended 31 December 2022		63,546	11,758	75,304
Total for period ended 31 March 2022		44,556	13,223	57,779

7 Analysis of support costs

Support costs allocated to charitable activities

	Basis of allocation	Administration costs £	Total funds £
Computer software & maintenance		3,766	3,766
Subcontractor		6,471	6,471
Training		350	350
Travelling		5,454	5,454
Insurance		1,548	1,548
PSA		321	321
Bank charges		(245)	(245)
General expenses		1,054	1,054
Licenses and subscriptions		289	289
Total for period ended 31 December 2022		19,008	19,008
Total for period ended 31 March 2022		7,604	7,604

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.

SFAC

Notes to the Financial Statements for the Period from 1 April 2022 to 31 December 2022

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	31/03/2022 £
Staff costs during the period were:		
Wages and salaries	<u>55,063</u>	<u>48,531</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the period expressed as full time equivalents was as follows:

	2022 No	31/03/2022 No
	<u>3</u>	<u>4</u>

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

10 Independent examiner's remuneration

	2022 £	31/03/2022 £
Examination of the financial statements	<u>1,233</u>	<u>1,644</u>

SFAC

Notes to the Financial Statements for the Period from 1 April 2022 to 31 December 2022

11 Taxation

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

12 Debtors

	2022 £	31/03/2022 £
Trade debtors	<u>250</u>	<u>3,232</u>

13 Cash and cash equivalents

	2022 £	31/03/2022 £
Cash at bank	<u>88,268</u>	<u>80,349</u>

14 Creditors: amounts falling due within one year

	2022 £	31/03/2022 £
Trade creditors	-	2,118
Other taxation and social security	3,158	550
Other creditors	<u>1,004</u>	<u>6,078</u>
	<u>4,162</u>	<u>8,746</u>

15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	74,835	76,569	(67,048)	84,356
Restricted funds	<u>-</u>	<u>11,758</u>	<u>(11,758)</u>	<u>-</u>
Total funds	<u>74,835</u>	<u>88,327</u>	<u>(78,806)</u>	<u>84,356</u>

SFAC

Notes to the Financial Statements for the Period from 1 April 2022 to 31 December 2022

	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>

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2022 £
Current assets	88,518	88,518
Current liabilities	<u>(4,162)</u>	<u>(4,162)</u>
Total net assets	<u>84,356</u>	<u>84,356</u>
	Unrestricted funds General £	Total funds at 31 March 2022 £
Current assets	83,581	83,581
Current liabilities	<u>(8,746)</u>	<u>(8,746)</u>
Total net assets	<u>74,835</u>	<u>74,835</u>

SFAC

Notes to the Financial Statements for the Period from 1 April 2022 to 31 December 2022

17 Analysis of net funds

	At 1 April 2022 £	Cash flow £	At 31 December 2022 £
Cash at bank and in hand		7,919	88,268
Bank overdraft		-	-
		<u>7,919</u>	<u>88,268</u>
Debt due within one year		-	-
Debt due after more than one year		-	-
Finance leases and hire purchase contracts		-	-
Current asset investments		-	-
		<u>7,919</u>	<u>88,268</u>
Net funds			
	At 1 April 2021 £	Cash flow £	At 31 March 2022 £
Cash at bank and in hand		4,138	80,349
Bank overdraft		-	-
		<u>4,138</u>	<u>80,349</u>
Debt due within one year		-	-
Debt due after more than one year		-	-
Finance leases and hire purchase contracts		-	-
Current asset investments		-	-
		<u>4,138</u>	<u>80,349</u>
Net funds			