

Company registration number: CE019969

Charity registration number: 1186903

# SFAC

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

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

## **SFAC**

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## **SFAC**

### **Reference and Administrative Details**

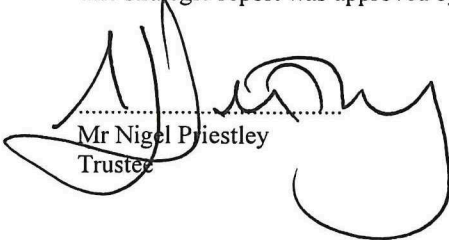
<b>Charity Registration Number</b>	1186903
<b>Company Registration Number</b>	CE019969
<b>Registered Office</b>	SFAC c/o Bridge Community Church Rider Street Leeds LS9 7BQ
<b>Independent Examiner</b>	GRC Accountants Limited 166 Banks Road West Kirby Wirral Merseyside CH48 0RH

## SFAC

### Strategic Report for the Year Ended 31 December 2023

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 December 2023, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 15 March 2024 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 year ended 31 December 2023.

#### 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
	Xiaohui Chen
	Enzo Martinelli
	Mr Nigel Priestley
	Sarah Mitchell
	John Woodhouse
	Neena Kamal (appointed 17 August 2023)
	Mr Idris Muyiwa (appointed 15 May 2023)

#### 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 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 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.

## **SFAC**

### **Trustees' Report**

**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.

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**Trustees**

2023 saw two changes to the trustee board. Deborah Shield sadly retired from her post due to personal reasons and Xiahoui Chen resigned due to work commitments. We thank both for the many years of assistance and support given. Since then, Idris Muiyiwe and Neena Kamal both joined the board in May and August, respectively.

2023 saw two changes to the trustee board. Deborah Shield sadly retired from her post due to personal reasons and Xiahoui Chen resigned due to work commitments. We thank both for the many years of assistance and support given. Since then, Idris Muiyiwe and Neena Kamal both joined the board in May and August, respectively.

The board is now 7 people strong and covers a number of areas of skills and experience:

Nigel Priestley, MBE remains chair;

Sarah Mitchell vice-chair and overseeing communications.

Enzo Martinelli overseas fundraising,

John Woodhouse oversees social work practice

Neena Kamal oversees human resources

Idris Muiyiwa oversees finances

And, Jane Booth continues in her role as designated safeguarding leading and overseeing our working with organisations.

Jane and John both bring social work qualifications and experience to the board, Nigel brings legal expertise, Idris is a qualified accountant and Neena has significant experience and qualifications in human resources. In addition Sarah brings a corporate review to our activities and Enzo has significant fundraising experience from his professional career in NGO sector. In addition we have a more diverse board than ever across different ages, gender balance, as well as national, ethnic and racial diversity. This has been a deliberate strategy over the years and we believe adds significant value to us as an organisation and better reflects who we are.

The trustee board has met on a quarterly basis and continues to have one meeting in person as a minimum. This year the in person meeting was held in November at the House of Lords.

## SFAC

### Trustees' Report

Regular communication between the chair of trustees and CEO takes place once a fortnight and includes an in person meeting once a quarter. The chair of trustees also has regular individual meetings with trustees and the CEO also holds regular meetings with the treasurer (Idris Muyiwe), Jane Booth re: safeguarding and auditing new organisations, and with all other trustees as required.

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. In addition they have access to the SFAC Trustee Hub (intranet) where they can access all policies and procedures.

Trustees also regularly meet with those in the organisation that cover their area of attention. Sarah meets once a quarter with the communications team, John meets with Dan and Mick to review new social work training materials and review practice alongside Jane, Nigel visits and meets with partner organisations and donors, Enzo meets with the CEO and communications team re: fundraising and Neena has set up times to provide regular support to Isabel on HR. Each trustee also completes their own audits with a safeguarding report to the board completed with the CEO once a year, financial reviews completed at each trustee meeting and a yearly budget review in May each year. There is also a HR audit once a year, and reviews into impact/practice once a year led by John and Jane with input from Nigel; whilst Enzo completes reviews of fundraising strategies with the CEO once a year (with a current aim to develop a comprehensive new strategy in 2025).

At each trustee meeting safeguarding, health and safety are fixed items alongside a report from the chair, and CEO.

The trustee board are developing their own trustee three year strategy in 2024.

#### *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 is obtained by individuals and reimbursed so it meets each individual's circumstances.

SFAC has all relevant insurance policy cover in place including employment liability, public and professional indemnity and trustee insurance. Travel insurance is obtained by individuals and reimbursed so it meets each individual's circumstances.

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 and Team and Trustee Hubs (intranets).

#### **Staffing**

SFAC continues to employ one full time member of staff: Dan Hope CEO and social work trainer.

## SFAC

### Trustees' Report

SFAC also employs Mick Pease (two days a week) and Dr Caitlin Lance Hope (one day a week). In addition we use social work contractors: Joseph Luganda, Leah Denes. Leah Denes in 2023 completed a protective behaviours training course and is now a qualified trainer and delivered her first course for SFAC in December 2023. Joseph completed work for SFAC in Uganda and Kenya. SFAC also retained the contractors Celina Shallard and Niaomi Duetsch but were unable to use them due to financial constraints.

Isabel Khumalo is contracted by SFAC on a as needed basis to provide HR and Administrative support. Isabel is based in Zimbabwe.

SFAC also contracted our first communications officer. Sam Nyabondo has been in post since March. Sam went through the SFAC interview process and was deemed appointable but the initial post went to Patience Patagani. Patience however resigned in February as she was offered a more highly paid full time post by Save the Children in Zimbabwe. Sam was then approached and we are delighted she accepted the role. Sam works for SFAC from Africa (she moves from country to country) and is used as and when required. She is currently engaged in revamping and revising the website, and creating regular social media content.

It was great for all of us that Sam, Isabel, Joseph and Dan could meet in person in Kenya in November. This was the first in person meeting for Dan, Sam and Isabel. It was great Joseph joined us to make it a chance for all of the Africa based contractors and our CEO to meet. It gave time for people to know each other and share time together as well have in depth conversations about the work each is doing.

SFAC also has Srilakshmi Viswanthan on a casual worker basis as our graphic designer based in Leeds.

Dan Hope, is a registered social worker and qualified practice educator of student social workers. Dr Caitlin Lance Hope is a registered and licensed chartered psychologist, trainer and protective behaviours trainer. Mick Pease is a qualified social worker but is no longer registered as such.

Leah Denes, contractor, is a qualified and licensed social worker in Australia and has experience of working in the UK as well as personal lived experience of this work. Leah is also a qualified trainer and protective behaviours trainer. Joseph Luganda is a trainer as a qualified teacher and is undergoing his social work degree paid for by SFAC. Joseph has one year remaining on his course. Celina Shallard and Niaomi Duetsch are both qualified and licensed social workers.

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

All employed staff receive a laptop and work from home. SFAC does not have an office space.

SFAC uses a pay scale designed independently and approved by trustees. Trustees yearly review any inflation based pay and this year agreed a 5% increase to salaries. SFAC uses a cost of living international comparison tool for those contracted overseas using the pay scale SFAC adopts.

#### *Volunteers*

In addition to the staff team various volunteers support our work.

District Judge Ranjit Uppal coordinates all SFAC legal training and provides his time for free. Ranjit is supported in this by Nigel Priestley, our chair of trustees and practising lawyer in children's care and protection.

SFAC have also recruited Tara Sullivan to provide support to Sam on communications. Tara is an experienced communications officer working in the corporate sector so gives a fresh and independent perspective to our comms work.

All volunteers undergo DBS checks, interview and abide by the volunteers handbook, code of conduct and complete SFAC safeguarding training and access to all policies and procedures.



# **SFAC**

## **Trustees' Report**

### **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 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.

### **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 this year.

SFAC receives donations into its bank account from individuals or companies via CAF, Paypal, 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.

SFAC noted a concern with the DonorElf platform used in Australia where there appeared an anomaly between the total amount in the account and the actual amount in the account. This was reported and actioned by ACCI and resolved with no material loss for SFAC.

## **SFAC**

### **Trustees' Report**

SFAC also has a dispute outstanding with British Airways for a refund of cancelled flights during the COVID19 pandemic. BA had not refunded SFAC even following numerous attempts for this money to be refunded. This matter was referred to the ombudsman for resolution and is now settled at no loss to SFAC and full compensation received. .

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.

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 regularly reviews our work with organisations whilst working with them. We have had no causes of concern to warrant SFAC to withdraw from working with an organisation.

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.

Within the plans for 2023 SFAC set out to achieve the following:

- Income of £100-125,000 a year
- Develop a theory of change
- Increase corporate and regular giving
- Create a LinkedIn account and regular social media content
- Refresh website and build a Services Page, Who We Are and Where we work content for website
- Build a social media strategy
- Complete training material resources that can be used by organisations
- Increase number of organisations SFAC works with in a sustainable manner
- Increase our staffing to meet training needs
- And, add increased diversity and skills to the trustee board.

## SFAC

### Trustees' Report

We achieved a income of £100,000 plus, we created a theory of change, LinkedIn page, and we have refreshed the website, created a social media strategy and implementing regular social media content. We have increased staffing through contractors and through the use of our first communications officer. We have developed draft training materials that we aim to publish in 2024. And, we have diversified our trustee board, and staff team to more reflect our international status.

This has been achieved within a cost of living crisis impacting donors in the UK and Australia, and a significant increase in demand for our services where we have tried to maintain balance between fee paying and subsidised work in line with our values and history.

#### Other

SFAC remains a charity marked as an excellent by the Charity Excellence site and awarded its fourth merit certificate in a row.

#### 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 remain in total control of the outcome from SFAC's advice and support. SFAC's role is consultancy and advisor.

**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.

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#### Public Beneficiary

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.

SFAC's public good comes from its 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.

## **SFAC**

### **Trustees' Report**

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 the 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.

A recent review by SFAC demonstrates the increased demand for our work. In 2002 SFAC worked with 3 organisations, in 2008 it was 6 and in 2023 SFAC worked with 33 organisations with a further 25 having contacted us for possible future work.

#### **Charitable Activities and Achievements**

2023 has been a year where the COVID-19 travel restrictions eased and SFAC returned to in person overseas work at a similar level to pre-pandemic levels. In addition SFAC continued to provide most of its operations online.

In total during the year SFAC worked with 33 organisations from 16 countries. 59% of that work was provided for free with the remaining being paid work at SFAC's full rate.

In addition to the above number of organisations SFAC received enquiries from 25 other organisations for future work.

Overall SFAC directly trained 58 practitioners and a further 2317 who attended conferences.

SFAC completed the following work in 2023:

- Attended, spoke and gave key-note speeches at Brazil National Foster Care conference to over 1500 social workers. SFAC input included talks on paying and supporting foster carers, and how the judiciary can have confidence in a foster care system.

- The latter led to an unplanned online and in person workshop to Brazilian judiciary members attended by 229 people.

- Attended, spoke, gave key-note speeches and co-facilitated workshops at Brazil's first kinship care conference. SFAC provided talks on kinship care in the UK and how judges can have confidence in kinship care.

- Completed a protective behaviours training course to over 20 participants in India

- Hosted a Paraguay judicial and government visit to the UK including representatives of the High Court, Attorney General Office, Public Defenders and Public Prosecutors interested in seeing how they can deliver integrated judicial and social services to children in their country.

- Worked with three organisations in Sierra Leone delivering initial foster care training as they considered developing these services; and worked with one of those organisations on their transition from orphanage to child protection and care agency.

- Was asked by UK foreign office via ROLE UK to attend and contribute into a national conference on children's justice in Botswana

## SFAC

### Trustees' Report

Completed three case management reviews for an organisation in Haiti; another in Iraq-Kurdistan; and a third in Indonesia.

Completed a podcast for 1MillionHome

Contributed reports and views into the English Child Care Review strategy particularly on issues around kinship care, foster care and professional development of social workers.

Working with an organisation in Kenya to develop a app for case management

Took part in multi-agency discussions on a UK version of Faith to Action called Homecoming.

Trained an organisation in Uganda on good practice in reunification cases

We continued to provide case and project mentoring and advice support to organisations in Lesotho, Paraguay, Kenya, Uganda, India, Morocco, Sri Lanka, Iraq-Kurdistan, Indonesia, Costa Rica, Brazil,

Received reports from 1MillionHome that SFAC's Journey Home content is the most completed and watched course on their platform, that a podcast Dan completed with HCW is top of their most listened to episodes.

In November SFAC hosted a conference for organisations involved in the international children's sector. The event was hosted at the House of Lords by Baroness Blake and took part in the Lord Speaker's Room. The event was attended by representatives from 50 organisations and feedback was very positive. Since then further discussions have followed with a number of organisations new to SFAC.

#### *Subsidies and Grants*

SFAC continues to provide subsidies to a number of organisations to ensure our services are accessible to all. In 2023 59% of our time was provided for free. This is consistent with the last three years.

SFAC can provide grants to organisations but provided no grants to any organisation in 2023.

#### *Support Systems*

#### *Communications*

2023 saw a big change in our communications capacity with the use of a contractor to ease the burden on Caitlin Lance Hope. Caitlin remained involved in strategic planning and mentoring but Sam Nybondo took over as our first dedicated communications officer.

After time bedding in Sam has developed a regular social media presence for SFAC across LinkedIn, Facebook and Instagram. In 2023 we have seen our reach on facebook increase by 23% and instagram by 19%, and we open a LinkedIn SFAC page with nearly 400 followers in 6 months. We have seen a 67% increase in visits to SFAC's instagram and a 32% increase on Facebook. Our engagement level on LinkedIn is 15% higher than peer organisations; and we average 80% engagement on facebook and instagram compared to 52% of peer organisations.

Our newsletter is now completed by Sam and it has a regular open rate of 52% compared to 42% of peer organisations. It was interesting to note we had 7% engagement with our questionnaire, significantly higher than the 1% average for all organisations and 1-2% average for our peer organisations. .

On our website we have seen a growth in visits with an average of ten unique visits a day which is an increase from three in 2022.

Overall, we have refreshed our website and now have a new page showing what services we offer, who we are, where we have worked, and our theory of change. We will continue to work on developing our website through 2024 and improving content for social media and newsletters to build on recent successes.

## SFAC

### Trustees' Report

#### *Finance Systems*

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 as well as direct bank transfer.

SFAC completed a review of banking options in 2022 and SFAC planned to move to VirginMoney in 2023. However attempts to do this failed as VirginMoney did not want to proceed with one trustee being based in Italy (Enzo). At present SFAC has remained with Reliance Bank.

SFAC had an issue with Xero in the latter part of the year as it would not recognise the debit part of new Reliance Bank bank statements. This is now resolved.

#### *Fundraising*

SFAC completed no significant fundraising activities in 2023 other than our annual Mile a Day campaign which raised over £1000. Fundraising is to be reviewed in 2025 and in 2024 will concentrate on developing our communications strategy to support future fundraising and researching grant opportunities. We will also be developing a corporate giving page on the website.

SFAC completed no significant fundraising activities in 2023 other than our annual Mile a Day campaign which raised over £1000. Fundraising is to be reviewed in 2025 and in 2024 will concentrate on developing our communications strategy to support future fundraising and researching grant opportunities. We will also be developing a corporate giving page on the website.

#### **Funding and Financial Review:**

##### **Income**

##### *Individual donors*

SFAC lost and gained the same amount of donors but regular donors' income reduced by 10% due to cost of living pressures on individuals.

However, SFAC received one significant donation from an individual of £5000.

##### *Corporate donors*

SFAC continues to have two corporate donors Enzygo and Infinity Dentist. Both provide donations and Enzygo raised money for SFAC through a corporate golf day and we are slowly building a connection and relationship with them for the future.

Genesis Steel did not fund SFAC in 2023 following their donation in 2022 but we remain connected to them and future funding may follow.

##### *Grants Received*

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

SFAC did not receive a further grant from Faith Up who have been a major donor to SFAC for many years. However, SFAC remains connected to Faith Up and potential future funding may follow depending on their circumstances and resources.

##### *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.

# SFAC

## Trustees' Report

### How We Spend Money Received (expenditure)

All monies received from individuals and organisations is used for two main reasons:

To cover SFAC core costs (salary and running costs)

To provide subsidies to organisations who cannot otherwise access our services

We continue to work from home to reduce costs and regularly review our running costs to ensure value for money.

SFAC core costs include our project salaries. For SFAC our trainers are our project costs as it is through employing or contracting them that we provide services to other organisations. This constitutes % of our total costs alongside other project costs such as travel associated costs which are reimbursed by organisations, licence fees for our protective behaviours consortium centre membership enabling us to deliver accredited training, social work and psychology licences for staff, internal project training and auditing, and licences for zoom which enables online training.

### 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. Currently SFAC has 7 months running costs in reserves. This is lower than previous years due to the increased costs of contracting more staff, inflation rise of 5% on staff wages, and the general increase in costs that do not get reimbursed such as insurance and memberships SFAC subscribes to which means our running costs are higher by 10% than previous year.

### Banking

SFAC maintained three bank accounts for 2023 with Reliance Bank.

SFAC also has various online 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 or GBP 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 risks or 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.

### Our Impact

SFAC continues to see a need for its services. This is evident in the numbers of organisations SFAC worked with and the number making enquiries. 2024 is seeing SFAC receiving numerous requests for assistance and is proving to be a very active and busy year.

Feedback remains a significant part of SFAC's qualitative review of our work and highlights include:

PPF summarising our impact in Paraguay: *'The support so far from SFAC and ROLE UK has been an invaluable asset to the nation of Paraguay inspiring not only achievable best practice but practical insight and advice in how to apply it to the national context. This is only possible because of the consecutive projects over the years in training, consultation, learning visits and multi-disciplinary professional support for implementation. The progress already witnessed in Paraguay, enhanced by the involvement of SFAC and ROLE UK, is outstanding.'*

## SFAC

### Trustees' Report

For SFAC the above quote encapsulates much of our ethos and methodology. Long-term involvement, using social work, psychology and legal disciplines that are able to be contextualised and are practical.

Further feedback in Brazil stated that our presentations were the *'most practicable and useable of all presentations'* (feedback from conference attendee) and following the kinship care conference there was inclusion in the end of conference declaration referring to SFAC's presentations of the *'welfare checklist and inclusion of children's voice in court proceedings as areas for learning and development in their inclusion in Brazil's practice.'* This demonstrates the value SFAC can bring in stimulating new ideas and thoughts and led to a judicial delegation visiting the UK in 2024.

Following training in Uganda with Ekisa Ministries one participant's comments were *'Dan is the best. It is practical, clear, inspiring and makes us think so hard about what we do and how.'* Another said *'Dan made us consider how case management is alive - it is alive and is about people, it is not just a form'.*

Another from Protective Behaviours online course stated: *'Thank you for a great course. Great online presentation style with lots of opportunities to ask questions and talk about real life examples which all made for a really enjoyable and informative course.' "This has more than met my expectations." "A wonderfully practical course - both personally and professionally.'*

This is not our only means of review. It is also interesting to review the long-term impact where SFAC can see organisations we have worked with produce improved or new practice. SFAC uses a contributory analysis approach to these case studies.

In Brazil for example, it was great to hear that foster care is now at rates of 5% of all children in alternative care with growing interest seeing 1500 social workers promoting the concept. This compares to no one knowing about foster care in 2002 when SFAC started working in Brazil and that key leading organisations promoting and showcasing foster care in action are those trained by SFAC such as Abba and Revive. Furthermore the leading judges calling for reform include ones that SFAC first trained in awareness about family care in 2002 who are now in positions of authority to make changes. The same judges are visiting in 2024.

In Paraguay we are seeing how long-term change that started with three or four people in a small NGO has now escalated to government and judiciary with national policy and care reform promoting family care.

Both countries are examples of slow but significant change over time led by domestic organisations supported by SFAC.

Similarly within NGOs we see many organisations continue to develop, grow and lead on foster and kinship care projects. Examples during the year saw us review work in Iraq-Kurdistan as they reviewed their case management procedures for foster care following an initial 4-year programme that the government now wants to roll out across the region.

We have seen Morocco and Fape continue to be recognised for its work ,whilst in Sierra Leone we are starting the journey with three organisations attending an initial foster care training programme as they all move from children's homes to family care. And, in Indonesia we continue to support an organisation exploring reunification for over 200 children to families.

Our ongoing support to organisations is not limited to project support. We have supported many organisations who have established foster care or kinship programmes but need case consultancy such as an example with Little Neighbours in Paraguay on a case involving a child who had been with a foster carer and foster carer wished to adopt but this was not the normal practice. We helped them formulate their report to court. Or, in India we worked with Offspring on cases of therapeutic need for young women who had suffered sexual abuse, or in Sepheo in Lesotho working on a complex child protection case and helping them resolve this for a young person at significant risk of harm but running away from children's homes.



## **SFAC**

### **Trustees' Report**

Our work showed the need to be available for project development and case consultancy and strengthens the reasoning and evidence behind our offer to provide training, mentoring and advice to organisations for as long as it is needed. This is important as for many organisations this is new work and they lack peer experience and support to draw on and SFAC fills that gap.

It is also noteworthy that our influence can be significant in other ways. In 2020 we started getting organisations together to revive the Homecoming project (a project designed to promote family care and good practice in children's homes in christian organisations working overseas from a UK base as part of their mission work). In 2023 we saw this influence lead to Homecoming being re-established and a person being employed (a person incidentally trained by SFAC in Brazil with an organisation we supported transition from a children's home to a foster care project). We also brought together a number of organisations working in the international children's care and protection sector in the UK to the House of Lords. Over 50 organisations were represented and feedback was excellent. This event increased our visibility to others and our authority, especially as many leading judges and lawyers attended in support of our legal work, including Sir Mark Hedley and Judge Hayden amongst others, and because the event was hosted by our patron Baroness Blake.

Our impact can also be felt by our work on podcasts and journey home. In 2023 we received feedback on how well our episodes have done and a number of organisations contacted us because they had heard of us on these platforms. In addition we have had people contact us because of reading Mick's book, including one organisation from the USA who then came to meet Mick in 2023 and discuss issues around children's home, foster care, kinship care and begin their own internal review and discussions on their future work.

#### **Our Future**

We aim to continue to strive for excellence in our governance, training and delivery of services, and communications.

SFAC board will continue to be active and have oversight of our work. The board is developing its own strategic plan for 2024.

SFAC will continue to invest in increasing capacity within its training team. We are looking at increasing staffing and will continue to invest in Joseph Luganda's learning to become qualified and promote Leah Denes experience in working overseas to develop her experience and skills. We will also be exploring other opportunities for consultants and if funds allow increase the hours are staff and consultants provide.

We aim to publish more online training content and publish online resources, and extend our reach of organisations we influence, train, mentor and advise.

To do this we aim to increase our funding. And, we are currently focusing on communication strategies that will supplement fundraising efforts. We are working on improving the website, developing our social media and donor newsletters into a regular rhythm and improving content to include impact reports, and training content, we are also looking to start a professional newsletter.

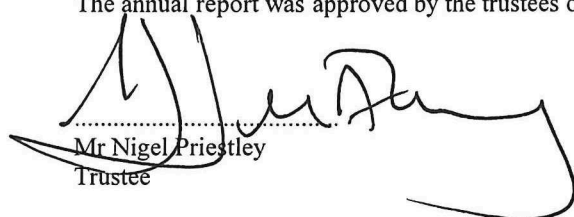
With improved communications we then aim to review fundraising in 2025 and create a new fundraising strategy.

We will continue to implement our business plan and remain on track to deliver growth and improvements to SFAC as planned in our five year strategy.

## SFAC

### Trustees' Report

The annual report was approved by the trustees of the charity on 15 March 2024 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 2023.

#### 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').

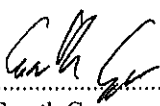
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Date: 15/03/24

# SFAC

## Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	40,128	14,158	54,286
Charitable activities	4	53,030	-	53,030
Investment income	5	972	-	972
Total income		94,130	14,158	108,288
<b>Expenditure on:</b>				
Raising funds		(3,865)	-	(3,865)
Other expenditure	6	(83,224)	(14,158)	(97,382)
Total expenditure		(87,089)	(14,158)	(101,247)
Net income		7,041	-	7,041
Net movement in funds		7,041	-	7,041
<b>Reconciliation of funds</b>				
Total funds brought forward		84,356	-	84,356
Total funds carried forward	15	91,397	-	91,397
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	54,188	11,758	65,946
Charitable activities	4	22,165	-	22,165
Investment income	5	216	-	216
Total income		76,569	11,758	88,327
<b>Expenditure on:</b>				
Raising funds		(3,502)	-	(3,502)
Other expenditure	6	(63,546)	(11,758)	(75,304)
Total expenditure		(67,048)	(11,758)	(78,806)
Net income		9,521	-	9,521
Net movement in funds		9,521	-	9,521
<b>Reconciliation of funds</b>				
Total funds brought forward		74,835	-	74,835
Total funds carried forward	15	84,356	-	84,356

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 20 to 28 form an integral part of these financial statements.

## SFAC

### (Registration number: CE019969) Balance Sheet as at 31 December 2023

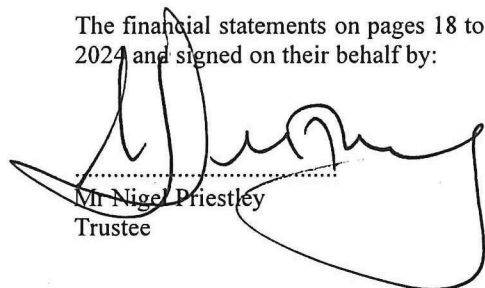
	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	12	30,815	250
Cash at bank and in hand	13	<u>60,584</u>	<u>88,268</u>
		91,399	88,518
<b>Creditors: Amounts falling due within one year</b>	14	<u>(2)</u>	<u>(4,162)</u>
<b>Net assets</b>		<u>91,397</u>	<u>84,356</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>91,397</u>	<u>84,356</u>
<b>Total funds</b>	15	<u>91,397</u>	<u>84,356</u>

For the financial year ending 31 December 2023 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.

The financial statements on pages 18 to 28 were approved by the trustees, and authorised for issue on 15 March 2024 and signed on their behalf by:

  
Mr Nigel Priestley  
Trustee

The notes on pages 20 to 28 form an integral part of these financial statements.

## SFAC

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 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 15 March 2024.

#### 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 Year Ended 31 December 2023

#### *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.

#### **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.

## **SFAC**

### **Notes to the Financial Statements for the Year Ended 31 December 2023**

#### **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 Year Ended 31 December 2023

### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	27,999	14,158	42,157
Gift aid reclaimed	5,180	-	5,180
Grants, including capital grants;			
Grants from other charities	6,949	-	6,949
<b>Total for period ended 31 December 2023</b>	<b>40,128</b>	<b>14,158</b>	<b>54,286</b>
<b>Total for period ended 31 December 2022</b>	<b>54,188</b>	<b>11,758</b>	<b>65,946</b>

### 4 Income from charitable activities

	Unrestricted funds General £	Total funds £
	53,030	53,030
<b>Total for period ended 31 December 2023</b>	<b>53,030</b>	<b>53,030</b>
<b>Total for period ended 31 December 2022</b>	<b>22,165</b>	<b>22,165</b>

### 5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	972	972
<b>Total for period ended 31 December 2023</b>	<b>972</b>	<b>972</b>
<b>Total for period ended 31 December 2022</b>	<b>216</b>	<b>216</b>

## SFAC

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 6 Other expenditure

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs				
Wages and salaries		61,931	14,158	76,089
Independent examiner fees				
Examination of the financial statements		1,644	-	1,644
Allocated support costs	7	19,649	-	19,649
<b>Total for period ended 31 December 2023</b>		<b>83,224</b>	<b>14,158</b>	<b>97,382</b>
<b>Total for period ended 31 December 2022</b>		<b>63,546</b>	<b>11,758</b>	<b>75,304</b>

#### 7 Analysis of support costs

##### Support costs allocated to charitable activities

	Basis of allocation	Administration costs £	Total funds £
Computer software & maintenance		1,782	1,782
Subcontractor		6,145	6,145
Training		1,630	1,630
Travelling		8,454	8,454
Insurance		1,611	1,611
PSA		281	281
Bank charges		(995)	(995)
General expenses		302	302
Licenses and subscriptions		440	440
<b>Total for period ended 31 December 2023</b>		<b>19,650</b>	<b>19,650</b>
<b>Total for period ended 31 December 2022</b>		<b>19,008</b>	<b>19,008</b>

#### 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 Year Ended 31 December 2023

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	<u>76,089</u>	<u>55,063</u>

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

2023 No	2022 No
<u>2</u>	<u>3</u>

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

#### 10 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>1,644</u>	<u>1,233</u>

## SFAC

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 11 Taxation

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

#### 12 Debtors

	2023 £	2022 £
Trade debtors	20,850	250
Accrued income	9,965	-
	<u>30,815</u>	<u>250</u>

#### 13 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>60,584</u>	<u>88,268</u>

#### 14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	30	-
Other taxation and social security	1,192	3,158
Other creditors	(1,220)	1,004
	<u>2</u>	<u>4,162</u>

#### 15 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
General	84,356	94,130	(87,089)	91,397
<b>Restricted funds</b>	<u>-</u>	<u>14,158</u>	<u>(14,158)</u>	<u>-</u>
<b>Total funds</b>	<u>84,356</u>	<u>108,288</u>	<u>(101,247)</u>	<u>91,397</u>

# SFAC

## Notes to the Financial Statements for the Year Ended 31 December 2023

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

### 16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2023 £
Current assets	91,399	91,399
Current liabilities	<u>(2)</u>	<u>(2)</u>
Total net assets	<u>91,397</u>	<u>91,397</u>
	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>

# SFAC

## Notes to the Financial Statements for the Year Ended 31 December 2023

### 17 Analysis of net funds

	At 1 January 2023 £	Cash flow £	At 31 December 2023 £
Cash at bank and in hand		(88,268)	-
Bank overdraft		-	-
		(88,268)	-
Debt due within one year		-	-
Debt due after more than one year		-	-
Finance leases and hire purchase contracts		-	-
Current asset investments		-	-
Net funds		(88,268)	-
	At 1 April 2022 £	Cash flow £	At 31 December 2022 £
Cash at bank and in hand		7,919	88,268
Bank overdraft		-	-
		7,919	88,268
Debt due within one year		-	-
Debt due after more than one year		-	-
Finance leases and hire purchase contracts		-	-
Current asset investments		-	-
Net funds		7,919	88,268