

COMFORT CASES UK

England & Wales · Charity number 1196357

Details

Status Registered

Legal form CIO

Registered 2021-11-02

Register [View on the Charity Commission register](#)

Contact

Address Cannon Hall
Thirsk Road
Borehamwood
Hertfordshire
WD6 5AY

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Email hello@comfortcasesuk.org

Website <https://comfortcasesuk.org>

Activities

Objects: FOR THE PUBLIC BENEFIT, TO RELIEVE THE CHARITABLE NEEDS OF CHILDREN AND YOUNG PEOPLE ENTERING FOSTER CARE PRIMARILY THROUGH PROVIDING ESSENTIAL GOODS/ ITEMS AND RAISING AWARENESS OF THE CARE SYSTEM AND THE NEEDS OF SUCH CHILDREN AND YOUNG PEOPLE.

Activities: Comfort cases are rucksacks filled with essential and comfort items for children and young people entering the care system. Often children move with the clothes on their back or are given a black bin bag for their cherished belongings. We are working to end this practice whilst providing the essentials for a children and young people transitioning into, out of or moving around the care system.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, Disability
- **Who:** Children/young People

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-11-30	£219,650	£227,316	-	-
2024-11-30	£198,271	£201,594	-	-
2023-11-30	£163,151	£130,782	-	-
2022-11-30	£79,356	£51,820	-	-

Trustees

Name	Role	Appointed
Paul Fox	Chair	2022-06-06
Adam Jeremy Davison		2022-06-06
Dr Giouliana Kadra-Scalzo		2024-09-26
Gurvir Henderson		2024-09-02
Mandy Chester		2022-06-06
Rachel Claire Malik		2025-01-08
Richard Maurice Benson		2022-06-06

COMFORT CASES UK

England & Wales - Charity number 1196357

Accounts

Comfort Cases UK

Charity No. 1196357

Company No. CE027060

Trustees' Report and Unaudited Accounts

30 November 2025

Comfort Cases UK
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 November 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE027060

Charity No. 1196357

Registered Office

Cannon Hall
Thirsk Road
Borehamwood
Hertfordshire
WD6 5AY

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

R.M. Benson
M. Chester
A.J. Davison
P. Fox
G. Henderson
G. Kadra-Scalzo
R.C. Malik

Accountants

MW Accounting Services Ltd
South House 4
Bond Avenue
Mount Farm
Milton Keynes
MK1 1SW

OBJECTIVES AND ACTIVITIES

Comfort Cases UK exists to ensure that no child entering or moving within the care system carries their belongings in a bin bag.

For every new start. Every move. No more bin bags.

Comfort Cases UK Trustees Annual Report

The charity provides Comfort Cases, a rucksack filled with new, age-appropriate essential and comfort items, alongside XL duffel bags for subsequent moves.

Orders are received from local authorities, fostering services, police, NHS trusts and partner charities. Alongside delivery, the charity raises awareness of the experiences of children in care and advocates for dignity as a standard, not an exception.

The trustees have had due regard to public benefit guidance and consider that the charity delivers clear public benefit.

ENGAGEMENT AND SECTOR LEARNING

The charity actively engages with fostering communities, social work professionals and individuals with lived experience to ensure its work remains relevant, responsive and impactful.

During the year, Comfort Cases UK contributed to national and regional forums including the Foster Wales Conference and the Pan-London Children in Care Participation Network, and worked alongside care-experienced professionals to inform both delivery and wider sector practice.

This engagement supports both immediate service delivery and longer-term influence on how children entering care are supported across the system.

ACHIEVEMENTS AND PERFORMANCE

Demand for the charity's work remains significant and continues to grow.

- During the year, the charity:
- Delivered 4,391 Comfort Cases
- Delivered 2,227 XL duffel bags
- Reached 40 counties, covering approximately one third of local authorities in England and Wales
- Worked with over 130 frontline distribution partners
- Supported approximately 11% of estimated care system transitions
- Delivered over 400 hours of corporate volunteering and 430 hours of community volunteering

In total, the charity supported approximately 6,600 children and young people across both entry into care and ongoing transitions.

Delivery was maintained nationally by a team of 1.8 full-time equivalent staff, supported by volunteers and trustees. Continued improvements in logistics and procurement contributed to increased efficiency and reduced unit costs despite ongoing financial pressure.

Christmas 2024

- 750 Christmas presents gifted to Hertfordshire Family Safeguarding Team (price range between £5-£50)
- 140 Gift Hamper Bags for Care Leavers gifted to Hertfordshire Leaving Care Team (approx. cost £50 each)
- 2 days Community Christmas Wrap Up - 60 volunteers of all ages
- Corporate Support from customers of Dunelm Hemel Hempstead; LG Collins Ltd; Spin Master; TX Maxx Foundation

Comfort Cases UK

Trustees Annual Report

IMPACT AND OUTCOMES

Comfort Cases UK delivers immediate and meaningful impact at a point of acute need.

For children, the provision of a Comfort Case or duffel bag offers essential items, comfort, and a sense of dignity and ownership during a period of disruption.

For professionals, the charity enables a more prepared and compassionate response at the point of entry into care, supporting trust and stability.

For partners and communities, the charity provides a practical mechanism for engagement and raises awareness of the realities faced by children in the care system.
supporting trust and stability.

For partners and communities, the charity provides a practical mechanism for engagement and raises awareness of the realities faced by children in the care system.

STRATEGIC POSITION AND GROWTH

Comfort Cases UK has established a proven and scalable national model. However, demand continues to exceed current funded capacity.

Trustees have taken a deliberate and disciplined approach to growth, prioritising operational stability and financial sustainability over rapid expansion.

The charity's strategic ambition is to:

- Deliver 12,000 Comfort Cases annually
- Grow the team to 3–4 staff, including dedicated roles in volunteer/community engagement and corporate partnerships
- Expand delivery geographically based on evidenced need
- Develop complementary relational and community-based support alongside core provision

POSITION WITHIN THE SECTOR

Comfort Cases UK is currently the only charity delivering a comprehensive national solution to the issue of children entering care without appropriate belongings.

As funding capacity strengthens, delivery will scale in a targeted and evidence-led manner to maximise impact.

At current delivery costs, scaling to 12,000 Comfort Cases annually would require approximately £449,040.

The charity continues to focus on operational efficiency, including bulk purchasing and logistics improvements, to increase the number of children supported per pound spent.

FINANCIAL REVIEW

The charity's financial performance reflects a year of continued growth in both demand and operational capacity.

- Total income: £219,650 (2024: £198,271)
- Total expenditure: £227,316 (2024: £201,594)
- Net deficit: £7,666 (2024: £3,323 deficit)

Income increased year-on-year, driven primarily by growth in donations and voluntary income. Expenditure also increased, reflecting the charity's transition towards a more structured operating model, including investment in staffing, infrastructure, and delivery capacity.

The deficit for the year was anticipated and reflects the gap between demand and currently secured funding. Trustees have actively managed this position and introduced delivery limits during the year to ensure financial sustainability.

The charity continues to diversify its income streams across grants, corporate partnerships and public fundraising to reduce reliance on any single source of funding.

The trustees aim to maintain reserves equivalent to 3–6 months of operating expenditure to ensure financial resilience.

At the year end, unrestricted reserves totalled £55,045, representing approximately 2.9 months of expenditure based on current cost levels.

While slightly below the target range, this level of reserves is considered manageable. Trustees continue to monitor reserves closely, with a focus on strengthening the position over time alongside securing more predictable funding streams.

PLANS FOR FUTURE PERIODS

The trustees actively monitor and manage key risks facing the charity, including:

- Demand exceeding capacity, requiring prioritisation and delivery limits
- Income volatility, particularly across grants and voluntary funding
- Absence of statutory funding for this area of provision
- Reliance on continued growth in corporate and community support

The charity is actively working to mitigate these risks through income diversification, operational efficiency, and disciplined growth planning.

Over the next 12–24 months, the charity will focus on stabilising funding, scaling delivery, and increasing organisational capacity.

With the right level of investment, Comfort Cases UK is well positioned to expand its reach, strengthen its infrastructure, and meet growing demand across the care system.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Comfort Cases UK is a charitable company limited by guarantee governed by its Articles of Association.

The board of trustees provides strategic oversight and is responsible for the overall governance and direction of the charity. Day-to-day operations are led by the Chief Executive Officer, supported by a small staff team and volunteers.

Comfort Cases UK
Trustees Annual Report

VOLUNTEERS

Volunteers play a critical role in the delivery of the charity's work, supporting packing, logistics, fundraising and events.

The charity currently works with a core group of regular volunteers and continues to expand its volunteer base through community engagement initiatives, including Duke of Edinburgh programmes, local schools, and partnerships with community organisations such as WI and Soroptimist groups.

The trustees (who are also directors of Comfort Cases UK for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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 have been followed
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records and for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



R.M. Benson

Trustee

30 November 2025

Independent Examiner's Report to the trustees of Comfort Cases UK

I report to the charity trustees on my examination of the financial statements of Comfort Cases UK for the year ended 30 November 2025.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



Adam Sibley ACCA
MW Accounting Services Ltd
South House 4
Bond Avenue
Mount Farm
Milton Keynes
MK1 1SW
30 November 2025

Comfort Cases UK
Statement of Financial Activities
for the year ended 30 November 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments				
from:				
Donations and legacies	4	175,863	175,863	135,584
Charitable activities	5	43,176	43,176	62,685
Investments	6	611	611	2
Total		219,650	219,650	198,271
Expenditure on:				
Charitable activities	7	98,612	98,612	107,707
Other	8	128,704	128,704	93,887
Total		227,316	227,316	201,594
Net gains on investments		-	-	-
Net expenditure	9	(7,666)	(7,666)	(3,323)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(7,666)	(7,666)	(3,323)
Other gains and losses				
Net movement in funds		(7,666)	(7,666)	(3,323)
Reconciliation of funds:				
Total funds brought forward		62,711	62,711	66,034
Total funds carried forward		55,045	55,045	62,711

Comfort Cases UK
 Summary Income and Expenditure Account
 for the year ended 30 November 2025

	2025	2024
	£	£
Income	219,039	198,269
Interest and investment income	611	2
Gross income for the year	<u>219,650</u>	<u>198,271</u>
Expenditure	225,892	201,594
Depreciation and charges for impairment of fixed assets	1,424	-
Total expenditure for the year	<u>227,316</u>	<u>201,594</u>
Net expenditure before tax for the year	(7,666)	(3,323)
Net expenditure for the year	<u>(7,666)</u>	<u>(3,323)</u>

Comfort Cases UK**Balance Sheet**

at 30 November 2025

Company No. CE027060	Notes	2025 £	2024 £
Fixed assets			
Intangible assets	11	1,215	1,620
Tangible assets	12	1,438	446
		<u>2,653</u>	<u>2,066</u>
Current assets			
Cash at bank and in hand		53,996	64,234
		<u>53,996</u>	<u>64,234</u>
Creditors: Amount falling due within one year	13	(1,604)	(3,589)
Net current assets		<u>52,392</u>	<u>60,645</u>
Total assets less current liabilities		<u>55,045</u>	<u>62,711</u>
Net assets excluding pension asset or liability		<u>55,045</u>	<u>62,711</u>
Total net assets		<u>55,045</u>	<u>62,711</u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		55,045	62,711
		<u>55,045</u>	<u>62,711</u>
Reserves	14		
Total funds		<u>55,045</u>	<u>62,711</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 November 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 November 2025

And signed on its behalf by:



R.M. Benson

Trustee

30 November 2025

for the year ended 30 November 2025

1 Accounting policies

Basis of preparation

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

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	65,190	70,394	135,584
Charitable activities	57,017	5,668	62,685
Investments	2	-	2
Total	<u>122,209</u>	<u>76,062</u>	<u>198,271</u>
Expenditure on:			
Charitable activities	21,645	86,062	107,707
Other	93,887	-	93,887
Total	<u>115,532</u>	<u>86,062</u>	<u>201,594</u>
Net income	<u>6,677</u>	<u>(10,000)</u>	<u>(3,323)</u>
Net income before other gains/(losses)	6,677	(10,000)	(3,323)
Other gains and losses:			
Net movement in funds	<u>6,677</u>	<u>(10,000)</u>	<u>(3,323)</u>
Reconciliation of funds:			
Total funds brought forward	49,905	10,000	59,905
Total funds carried forward	<u>56,582</u>	<u>-</u>	<u>56,582</u>

4 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Grants & Donations	175,863	175,863	135,584
	<u>175,863</u>	<u>175,863</u>	<u>135,584</u>

5 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Charitable Activities	43,176	43,176	62,685
	<u>43,176</u>	<u>43,176</u>	<u>62,685</u>

6 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Interest Income	611	611	2
	<u>611</u>	<u>611</u>	<u>2</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Charitable Activities	98,612	98,612	107,707
<i>Governance costs</i>			
	<u>98,612</u>	<u>98,612</u>	<u>107,707</u>

8 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	68,140	68,140	61,591
Motor and travel costs	3,166	3,166	2,690
Premises costs	10,907	10,907	10,055
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,424	1,424	-
General administrative costs	23,082	23,082	15,973
Legal and professional costs	21,985	21,985	3,578
	<u>128,704</u>	<u>128,704</u>	<u>93,887</u>

9 Net expenditure before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,019	-
Amortisation of intangible fixed assets	405	-

10 Staff costs

	2025	2024
Salaries and wages	67,722	61,299
	<u>67,722</u>	<u>61,299</u>

No employee received emoluments in excess of £60,000.

11 Intangible fixed assets

	Other	Total
	£	£
Cost		
At 1 December 2024	1,620	1,620
At 30 November 2025	<u>1,620</u>	<u>1,620</u>
Amortisation and impairment		
At 1 December 2024	405	405
At 30 November 2025	<u>405</u>	<u>405</u>
Net book values		
At 30 November 2025	<u>1,215</u>	<u>1,215</u>
At 30 November 2024	<u>1,215</u>	<u>1,215</u>

12 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 December 2024	446	446
Additions	2,011	2,011
At 30 November 2025	<u>2,457</u>	<u>2,457</u>
Depreciation and impairment		
Depreciation charge for the year	1,019	1,019
At 30 November 2025	<u>1,019</u>	<u>1,019</u>
Net book values		
At 30 November 2025	<u>1,438</u>	<u>1,438</u>
At 30 November 2024	<u>446</u>	<u>446</u>

13 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	1,224	-
Other creditors	380	3,589
	<u>1,604</u>	<u>3,589</u>

14 Movement in funds

	At 1 December 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 30 November 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	62,711	219,650	(227,316)	55,045
Total funds	<u>62,711</u>	<u>219,650</u>	<u>(227,316)</u>	<u>55,045</u>

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	2,653	-	2,653
Net current assets	50,392	2,000	52,392
	<u>53,045</u>	<u>2,000</u>	<u>55,045</u>

16 Reconciliation of net debt

	At 1 December 2024 £	Cash flows £	At 30 November 2025 £
Cash and cash equivalents	64,234	(10,238)	53,996
	<u>64,234</u>	<u>(10,238)</u>	<u>53,996</u>
Net debt	<u>64,234</u>	<u>(10,238)</u>	<u>53,996</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Comfort Cases UK
Detailed Statement of Financial Activities
for the year ended 30 November 2025

	Unrestricte d funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
Grants & Donations	175,863	175,863	135,584
	<u>175,863</u>	<u>175,863</u>	<u>135,584</u>
Charitable activities			
Charitable Activities	43,176	43,176	62,685
	<u>43,176</u>	<u>43,176</u>	<u>62,685</u>
Investments			
Interest Income	611	611	2
	<u>611</u>	<u>611</u>	<u>2</u>
Total income and endowments	219,650	219,650	198,271
Expenditure on:			
Charitable activities			
Charitable Activities	98,612	98,612	107,707
	<u>98,612</u>	<u>98,612</u>	<u>107,707</u>
Total of expenditure on charitable activities	98,612	98,612	107,707
Employee costs			
Salaries/wages	67,722	67,722	61,299
Staff training	418	418	292
	<u>68,140</u>	<u>68,140</u>	<u>61,591</u>
Motor and travel costs			
Travel and subsistence	3,166	3,166	2,690
	<u>3,166</u>	<u>3,166</u>	<u>2,690</u>
Premises costs			
Rent	7,873	7,873	6,031
Premises cleaning	1,584	1,584	3,042
Other premises costs	1,450	1,450	982
	<u>10,907</u>	<u>10,907</u>	<u>10,055</u>
General administrative costs, including depreciation and amortisation			
Amortisation	405	405	-
Depreciation of	1,019	1,019	-
Bank charges	107	107	269
General insurances	612	612	157
Information and publications	2,937	2,937	274
Postage and couriers	6,693	6,693	9,078
Subscriptions	251	251	440

Comfort Cases UK

Detailed Statement of Financial Activities

Sundry expenses	2,726	2,726	582
Telephone, fax and broadband	9,756	9,756	5,173
	<u>24,506</u>	<u>24,506</u>	<u>15,973</u>
Legal and professional costs			
Audit/Independent examination fees	4,956	4,956	2,288
Other legal and professional costs	17,029	17,029	1,290
	<u>21,985</u>	<u>21,985</u>	<u>3,578</u>
Total of expenditure of other costs	<u>128,704</u>	<u>128,704</u>	<u>93,887</u>
Total expenditure	<u>227,316</u>	<u>227,316</u>	<u>201,594</u>
Net gains on investments	-	-	-
	<u>(7,666)</u>	<u>(7,666)</u>	<u>(3,323)</u>
Net expenditure	<u>(7,666)</u>	<u>(7,666)</u>	<u>(3,323)</u>
Net expenditure before other gains/(losses)	<u>(7,666)</u>	<u>(7,666)</u>	<u>(3,323)</u>
Other Gains	-	-	-
	<u>(7,666)</u>	<u>(7,666)</u>	<u>(3,323)</u>
Net movement in funds	<u>(7,666)</u>	<u>(7,666)</u>	<u>(3,323)</u>
Reconciliation of funds:			
Total funds brought forward	62,711	62,711	66,034
Total funds carried forward	<u>55,045</u>	<u>55,045</u>	<u>62,711</u>

COMFORT CASES UK

England & Wales - Charity number 1196357

Accounts

COMFORT CASES UK

COMFORT CASES UK

TRUSTEES' REPORT AND ACCOUNTS

FOR THE PERIOD ENDED 30 NOVEMBER 2024

Charity No: 1196357

COMFORT CASES UK
REPORT AND ACCOUNTS

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COMFORT CASES UK

CHAIR'S AND EXECUTIVE'S REPORT

FOR THE PERIOD ENDED 30 NOVEMBER 2024

Chair of Trustees Statement

I'm very pleased with the effort of our CEO and her team over the past 12 months. The demand for our bags and much needed contents continues to rise at unprecedented levels. With the ongoing cost of living, increasing mental health issues, and broader macro geopolitical issues, the need for our services is going to continue to rise. Disappointingly we are looking to restrict the provision of bags to 300 Cases and 150 XL Duffles against a demand of 800-1000 per month for the year ahead. We have done this in order to manage the charities' finances and ensure we have a sustainable source of funding in a responsible manner. The team has put the foundations in place to springboard the charity into its next phase of growth and the Trustees have set them ambitious targets for 2025 to cut the costs of the bags and their contents throughout 2025.

Our team are amazing and the work they do is critical in providing a much needed service that others are unable to. I also want to call out our corporate partners, individual donors and volunteers, who without their generosity and time our children and care leavers would not have the dignity and comfort that our charity provides.

CEO STATEMENT

This year has been one of the most financially challenging in our history, despite an increase in income compared to 2022/23. Our credibility and reputation within the sector have grown significantly, leading to an unprecedented rise in demand for our services. However, this has coincided with a difficult economic climate, resulting in periodic funding gaps. On occasions, we have had to make the difficult decision to temporarily pause service delivery in order to safeguard the future of Comfort Cases UK.

While such challenges are not uncommon in the charity sector, our situation is unique. We provide a highly specialised service in a niche area where no statutory funding exists, and where demand is increasing directly in line with the cost-of-living crisis. We fill a gap that no other provision currently addresses, yet operate in a sector already impacted by severe budget constraints.

The families and professionals we support are among the most financially vulnerable, and therefore unable to give back financially. This means we rely heavily on public engagement through storytelling, alongside the generosity of individuals, corporates, and major donors. Unfortunately, many people – including volunteers – assume we receive Local Authority funding, which is not the case. This misconception often leads to us being overlooked in favour of more prominent charitable causes. The reality, however, is stark: the growing demand for our service highlights both the severity of the current care crisis and the lack of funding available for even the most basic essentials.

As we look ahead to 2024/25, our priority is to ensure the sustainability of Comfort Cases UK. We have begun strategic discussions on how to manage monthly output while continuing to meet as much demand as possible. This approach is vital to protect our future and ensure that the children and young people who need us most continue to receive our support.

Objectives and Activities

Comfort Cases UK exists to ensure **no child enters the care system carrying their belongings in a bin bag**. The charity provides Comfort Cases—special backpacks containing a blanket, pyjamas, toiletries, activities, a reading book, and a soft toy—to give every child a sense of dignity and normality during an incredibly difficult time.

Orders are received from a wide range of professionals including **local authority children's services teams, virtual schools, residential homes, NHS hospitals, the Metropolitan Police Service, and community organisations**.

Comfort Cases UK currently partners with **130 referral organisations across England and Wales**, demonstrating significant reach and impact.

COMFORT CASES UK

Review of Activities

The need for Comfort Cases remains urgent. There are currently **107,000 children in care in the UK**, with **36,000 entering the system each year**. In 2023/24 alone, we supported **8,993 children**, delivering **6,774 Comfort Cases** and **2,219 Comfort XL Duffels**.

Key developments this year include:

- Expansion into **9 of the 12 Metropolitan Police boroughs**, supporting child protection officers with Comfort Cases during emergency removals.
- Continued work with **Starfish Residential Summer Camp**, ensuring that children attending camp receive a Comfort Case.
- Growth of our referral partnerships to Wales include **Swansea, Neath/Port Talbot, and Powys**.

Income overview this year include:

- £135,584 from grants and donations (80% increase from 21/22)
- 62,685 from charitable activities including individual giving (28.6% decrease from 21/22)

Impact in their words:

“For a child, being taken into police protection can be extremely traumatic... We have seen clear examples that just the small token of clean pyjamas, a teddy bear and some simple toiletries can completely break down barriers and help children engage with officers.”

“These bags are more than just a collection of items. They represent stability and care during a moment of upheaval.” (Chief Inspector DH, Comfort Cases UK Lead for Met Police)

SIM Card Connectivity

Through our partnership with **Vodafone Charities-Connected**, we continue to provide **preloaded SIM cards** to young people who need to stay connected. These SIMs support **unaccompanied asylum-seeking children, care leavers, and those at risk of homelessness** by enabling contact with support networks and access to education and job opportunities.

Impact story:

“As a refugee, ‘Vic’s’ understanding of and integration into UK life has been made easier by the SIM... With the SIM, he was able to get advice and help by sending copies of bills to his support worker over WhatsApp.”

Christmas Projects

This year, our Christmas initiative brought joy to hundreds of children and families. We delivered:

- **275 gifts** in Hertfordshire.
- **115 gifts** in Harrow, in partnership with **Local Authority Conversation Café**.
- Stocked a **Santa’s Grotto for 300 children** through support of the Mockingbird Scheme.

COMFORT CASES UK

Impact Story :

“We had mums in tears with relief that they would now have gifts for their children because of the kindness and generosity of the Comfort Cases community.”

Volunteers & Community Engagement

Volunteers remain the backbone of our charity:

- Our **core team** includes a librarian, a palliative nurse, a care-experienced adult, and a group of retired ladies.
- We launched the **Duke of Edinburgh programme**, with **20 teens completing their Bronze Award through volunteering with us**.
- Corporate volunteering was strong, with **560 hours contributed** by partners including **Blackstone Foundation, Amazing Apprenticeships, Eden Brown, PA Consulting, Macquarie, and AMG**.
- **Community volunteers** gave **870 hours** of volunteering time

Impact story:

Volunteering with Comfort Cases was so impactful and the work was so valuable. We had no idea what these children go through, but we totally understood the importance of the mission and it felt good to know that each bag we packed was helping an individual child.”

Feedback & Impact

Feedback from professionals remains overwhelmingly positive. Some concerns have been raised about limits on the **number of cases per order and frequency of requests**, which highlights our ongoing funding and capacity challenges.

“I moved a 5-year-old little girl. Her Comfort Case was pink... She was delighted, and couldn’t believe it when I told her it was hers to keep!”

Staffing & Operations

To strengthen operations, we engaged a **self-employed business support/operations manager**. This role focuses on streamlining internal processes, supporting service delivery, and freeing up the CEO to dedicate more time to fundraising and building partnerships.

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Sarah Jacoby
CEO

31st July 2025

COMFORT CASES UK

TRUSTEES' REPORT

FOR THE PERIOD ENDED 30 NOVEMBER 2024

The trustees present their annual report and financial statements of the charity for the period ended 30 November 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OUR PURPOSE AND ACTIVITIES

To end the use of plastic bin bags in which children and young people carry their possessions (if any) whilst moving into and around the foster care system in the UK.

We provide a brand-new rucksack filled with new age according pyjamas, a blanket, toiletries and hygiene packs, writing and or colouring pens and pencils, a colouring book or journal and a soft toy which we know gives a child or young person a sense of dignity compared to a bin bag. It also assists them in their first few nights in care.

We also provide large empty duffel bags to social workers and police officers for use in emergency relocation of children and young people.

ACTIVITIES AND PERFORMANCE

- Moved into permanent premises
- Number of children aged 3-18 years supported with a Comfort Case – 6774 (68% increase from 22/23).
- Number of XL Duffels replacing bin bags – 2219 (50% increase from 22/23).
- Over 130 referral partners from Local Authorities and other professionals supporting children in/from social care sector and charities.
- Scheme with Met Police Safeguarding and Protection Team increased to 9 Boroughs of Command with plans in place for 24/25 to cover all 12 covering the whole of greater London
- 8 Corporate packing days to inspire and educate communities outside the sector.
- Christmas Appeal supporting over 690 children (245% increase from 22/23) in our local community in Hertfordshire.
- Continued work with Celebrity Ambassador and plans for more high profile scope of work.
- Secured permanent premises for operations and staff, providing a venue for regular volunteering and hosting corporate events, as well streamlining processes and storage

FUTURE DEVELOPMENTS

- Restrict support in 2024/25 so as to ensure financial sustainability
- Gradual increase of income to maintain financial sustainability and continue with service delivery
- Increase regular volunteer engagement at the Hub.
- Enhance and build on Corporate Partnerships.
- Increase individual giving and individual fundraising.
- Extend Met Police pilot and engage with forces outside Greater London

COMFORT CASES UK

TRUSTEES' REPORT (continued)

FOR THE PERIOD ENDED 30 NOVEMBER 2024

Public benefit statement

In shaping our objectives for the period and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

FINANCIAL REVIEW

The charity is classed as a "smaller" charity, as its gross income (exclusive of endowments) does not exceed £250,000. The Trustees have therefore chosen to present the financial statements on a Receipts and Payments basis, in accordance with Charity Commission guidance.

Statement of Income and Expenditure showed a net deficit of £3,323 (2023 surplus - £32,369) for the period and cash funds stand for 2024 £58,105 (2023 - £59,905).

Principal funding sources

- Grant & Trust Funding
- Donations from Corporate Giving
- Individual Giving
- Donations from schools in exchange for packathons

Investment powers and policy

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the charity. The trustees have the power to invest in any way that they see fit.

Reserves policy

The charity's total funds as on 30 November 2024 were £56,582 (2023 - £59,905) comprised of unrestricted funds of £56,582 (2023 £49,905) and restricted funds of £ Nil (2023 - £10,000).

It is the policy of the Trustees to maintain cash funds sufficient to cover 6 month's operating expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Comfort Cases UK was incorporated as a Charitable Incorporated Organisation (CIO) on 02 November 2021 and registered with the Charity Commission under number 1196357.

The charity is governed by its Constitution which sets out the objects and powers of the charity and governs the actions of the Trustees.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed.

Trustee induction and training

The Trustees maintain a good working knowledge of charity law and best practice by attendance at charity courses run by outside providers and by information provided by the Charity Commission.

Trustees' remuneration

No Trustee received any remuneration in the period arising from services as a Trustee.

Organisation structure

The charity is governed by a committee of trustees. Trustees hold regular meetings where performance and future developments are discussed.

COMFORT CASES UK**TRUSTEES' REPORT (continued)****FOR THE PERIOD ENDED 30 NOVEMBER 2024****The role and contribution of volunteers**

Volunteers have packed Comfort Cases, ribboned pyjamas and blankets, made hygiene packs and stationary sets, made deliveries and helped with organisation of events for Comfort Cases. Volunteers have also undertaken their own fundraising activities and donation drives in support of the charity, as well as attending community packing days and events for the benefit of the charity.

Risk and risk management

The Trustees have identified whether there are any major risks to which the CIO may be exposed and believe that the systems in place are adequate to mitigate those risks.

Related parties

The charity has relationships with related parties and other charities and organisations with which it co-operates in pursuit of its charitable objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number: 1196357

Trustees: **Paul Fox – Chair**
Adam Jeremy Davison
Mandy Chester
Richard Maurice Benson Katie Hannah Icklow (resigned)
Diana Hylton Capillaire (resigned)
Gurvir Henderson (September 2024)
Dr Giouliana Kadra Scalza(September 2024)

Senior Management: Sarah Jacoby - Chief Executive

Principal Office: 23 Ribston Close, Shenley, Radlett, WD7 9JW

Independent Examiner: Stephen N Seifert F.C.A. Elliot Woolfe & Rose Audit and Advisory Services LLP
Devonshire House, 582 Honeypot Lane, Stanmore, Middlesex, HA7 1JS

Bankers: Metro Bank, One Southampton Row, London WC1B 5HA
Santander Bank, Bootle, Merseyside, L30 4GB

STATEMENT OF TRUSTEES' RESPONSIBILITIES


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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of accounts.

APPROVAL

This report was approved by the Trustees on 31st July 2025 and signed on their behalf.

DocuSigned by:

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Mr Paul Fox
(Chair of Trustees)

COMFORT CASES UK

INCOME AND EXPENDITURE ACCOUNT

I report on the accounts of Comfort Cases UK (CIO) for the period ended 30 November 2025, which are set out on pages 9 to 15.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

I have completed my examination. I/we confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or

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.

Stephen N. Seifert F.C.A.

31st July 2025

Fellow of The Institute of Chartered Accountants in England and Wales

Address: Elliot, Woolfe & Rose Audit and Advisory Services LLP,

Devonshire House, 582 Honeypot Lane,

Stanmore, Middlesex HA7 1JS

COMFORT CASES UK

INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 30 NOVEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<u>Receipts:</u>					
Grants and donations	2	65,190	70,394	135,584	75,294
Income from charitable activities	3	57,017	5,668	62,685	87,766
Investment income	2	2	-	2	91
Total receipts		<u>122,209</u>	<u>76,062</u>	<u>198,271</u>	<u>163,151</u>
<u>Payments:</u>					
Cost of raising funds and Governance	4	37,694	-	37,694	22,438
Expenditure on charitable activities	4	77,838	86,062	163,900	108,344
Total payments		<u>115,532</u>	<u>86,062</u>	<u>201,594</u>	<u>103,782</u>
Net Receipts/(Payments)		6,677	(10,000)	(3,323)	32,369
		=====	=====	=====	=====

COMFORT CASES UK

STATEMENT OF ASSETS AND LIABILITIES AS AT 30 NOVEMBER 2024

	2024	Total 2023
	£	£
Fixed Assets		
Website costs	1,620	-
Office Equipment	<u>446</u>	<u>-</u>
	2,066	-
Cash at bank	58,105	59,905
Liabilities	<u>(3,589)</u>	
Net Funds	<u>56,582</u>	<u>59,905</u>
Represented by:		
Unrestricted Funds brought forward	49,905	13,970
Net Surplus for the year	<u>6,677</u>	<u>35,935</u>
Net Funds carried forward	<u>56,582</u>	<u>49,905</u>
Restricted Funds brought forward	10,000	13,566
Net Surplus for the year	<u>(10,000)</u>	<u>(3,566)</u>
Restricted Funds Carried forward	<u>-</u>	<u>10,000</u>
Total Funds	<u>56,582</u>	<u>59,905</u>

These accounts were approved and authorised for issue by the Trustees on 31st July 2025 and were signed on their behalf by:

DocuSigned by:

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..... Mr Paul Fox (Chair of Trustees)

The notes on pages 11 to 15 form part of these accounts

COMFORT CASES UK**NOTES TO THE ACCOUNTS****FOR THE PERIOD ENDED 30 NOVEMBER 2024****1. ACCOUNTING POLICIES****1.1 Basis of preparation of accounts**

The receipts and payment accounts have been drawn up as a summary of the receipts and payments, excluding payments for capital items made during the year by the charity. Amounts are included as received by the charity or as cheques are drawn. The accounts and statements do not include accruals and prepayments in respect of income and expenses.

The receipts and payments account and statements of assets and liabilities have been prepared following the guidance for accounting for smaller charities issued by the Charity Commission.

1.2 Reporting Period

The comparatives in the accounts are for the year ended 30th November 2023.

1.3 Expenditure recognition and irrecoverable VAT

All expenditure is accounted for on a cash basis, except Capital items are shown in the Balance Sheet.

Expenditure on raising funds is comprised of fund-raising costs.

Expenditure on charitable activities is comprised of expenditure related to the Trust's principal areas of activity and Trust initiated projects.

Support costs represent indirect costs relating to raising funds and the Trust's charitable activities, including planning, administration and execution of the Trust's charitable purposes.

Governance costs comprise the costs of running the Trust, including strategic evaluation and planning for its future development, the cost of independent examination, certain legal costs, and the costs of complying with constitutional and statutory requirements.

1.4 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs and governance costs which support the Trust's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

1.5 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the charity at the discretion of the management.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

1.6 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

COMFORT CASES UK**NOTES TO THE ACCOUNTS (Continued)****FOR THE PERIOD ENDED 30 NOVEMBER 2024****2. DONATIONS AND GRANTS**

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Alex Timpson Trust	2,000	-	2,000	2,000
Masonic Charitable trusts	3,345	-	3,345	-
All Aboard	9,660	-	9,660	-
Saints & Sinners	1,500	-	1,500	-
Garfield Weston Foundation	15,000	-	15,000	-
7 Stars Foundation	2,490	-	2,490	-
The Casey Trust	2,000	-	2,000	-
Angela Gallagher Trust	1,000	-	1,000	-
The Archer Trust	2,000	-	2,000	-
Two Ridings	-	2,000	2,000	-
Children In Need	-	7,400	7,400	-
Metropolitan Police Hillingdon	-	15,000	15,000	-
Moondance Foundation	-	10,000	10,000	-
Charitable Aid Foundation	-	22,994	22,994	-
Phoenix Fun Events	-	11,000	11,000	-
Phoenix UK	2,400	-	2,400	-
Souter Charitable Trust	-	2,000	2,000	-
Chapta	200	-	200	-
L D Collins	15,000	-	15,000	-
Supported Living	1,750	-	1,750	-
The Pat Newman Memorial Trust	500	-	500	-
Lynx	600	-	600	-
	-	-	-	-
Other Donations and Grants	5,745	-	5,745	73,294
	<u>65,190</u>	<u>70,394</u>	<u>135,584</u>	<u>75,294</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Other Income	513	-	513	78,901
Individual	41,292	668	41,960	-
Packing Event	6,394	-	6,394	-
Community Fundraising	5,918	-	5,918	-
Eden Brown Ltd	2,900	5,000	7,900	7,400
	<u>57,017</u>	<u>5,668</u>	<u>62,685</u>	<u>87,766</u>

COMFORT CASES UK**NOTES TO THE ACCOUNTS (Continued)****FOR THE PERIOD ENDED 30 NOVEMBER 2024****4. ANALYSIS OF EXPENDITURE**

	Raising funds	Supporting Children and Young People in the Care System	Total 2024	Total 2023
	£	£	£	£
Staff costs	33,250	17,972	51,222	34,748
Direct costs	-	107,706	107,706	69,618
Carriage	-	9,078	9,078	7,147
Charitable and Political Donations	-	-	-	1,005
Support costs (Note 5)	-	29,144	29,144	17,6604
Governance costs (Note 5)	-	4,444	4,444	600
	<u>33,250</u>	<u>168,344</u>	<u>201,594</u>	<u>130,782</u>

Of the £201,594 expenditure in 2024, £115,532 (2023 - £49,450) was charged to unrestricted funds and £86062 (2023 - £81,332) to restricted funds.

5. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's key activities undertaken (see note 4) in the period. All the general support and governance costs have been apportioned to the various charitable activities on the basis of proportion of direct costs.

	General Support	Governance Function	Total 2024	Total 2023
	£	£	£	£
Staff costs	5,921	4,156	10,077	3,861
Staff training costs	292	-	292	-
Premises & Equipment costs	10,055	-	10,055	5,258
Communication & IT costs	5,173	-	5,173	3,407
Advertising & Marketing costs	274	-	274	965
Bank charges	269	-	269	150
General expenses	582	-	582	870
Travel Costs	1,845	-	1,845	1,017
Subscription	440	-	440	527
Legal & Professional	1,447	-	1,447	1,135
Independent examiner's fees	2,000	288	2,288	1,074
Subsistence & Volunteers costs	846	-	846	-
	<u>29,144</u>	<u>4,444</u>	<u>33,588</u>	<u>18,264</u>

COMFORT CASES UK**NOTES TO THE ACCOUNTS (Continued)****FOR THE PERIOD ENDED 30 NOVEMBER 2024****6. ANALYSIS OF STAFF COSTS, TRUSTEES' REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL**

The average number of full-time equivalent employees was as follows:

	2024	2023
Fundraising work	0.80	0.50
Direct project work	0.10	0.40
Governance work	<u>0.10</u>	<u>0.10</u>
	<u><u>1</u></u>	<u><u>1</u></u>

Employee Cost

	2024	2023
	£	£
STAFF COSTS		
Salaries	61,299	38,609
	<u><u>61,299</u></u>	<u><u>38,609</u></u>

No employee received remuneration in excess of £60,000 during the period.

No trustee or member of the Management Committee received any remuneration or reimbursement of expenses during the period.

The key management personnel of the charity comprise the Executive Director. The total employee benefits of the key management personnel of the charity were £41,562 during the period ended 30 November 2024 (2023 - £38,609).

COMFORT CASES UK**NOTES TO THE ACCOUNTS (Continued)****FOR THE PERIOD ENDED 30 NOVEMBER 2024****7. ANALYSIS OF MOVEMENT IN FUNDS**

	Balance at 01/12/2023	Receipts	Payments	Balance at 30/11/2024
	£	£	£	£
Restricted funds:				
Two Ridings	-	2,000	2,000	-
Eden Brown Ltd	-	5,000	5,000	-
Children in Need	-	7,400	7,400	-
Metropolitan Police Hillingdon	-	15,000	15,000	-
Moondance Foundation	-	10,000	10,000	-
Charitable Aid Foundation	-	22,994	22,994	-
Souter Charitable Trust	-	2,000	2,000	-
Phoenix Fun Events	-	11,000	11,000	-
Individual Donation Christmas Special Project	-	668	668	-
Zedra Trust	5,000	-	5,000	-
All Aboard Charity Shops	5,000	-	5,000	-
	<u>10,000</u>	<u>76,062</u>	<u>86,062</u>	<u>-</u>
Unrestricted funds:				
General funds	49,905	122,209	115,532	56,582
Total funds	<u>59,905</u>	<u>198,271</u>	<u>201,594</u>	<u>56,582</u>

1. RELATED PARTY TRANSACTIONS

No related party transactions took place during the period ended 30 November 2024.

COMFORT CASES UK

England & Wales - Charity number 1196357

Accounts

COMFORT CASES UK

TRUSTEES' REPORT AND ACCOUNTS

FOR THE PERIOD ENDED 30 NOVEMBER 2023

Charity No: 1196357

COMFORT CASES UK
REPORT AND ACCOUNTS

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COMFORT CASES UK

CHAIR'S AND EXECUTIVE'S REPORT

FOR THE PERIOD ENDED 30 NOVEMBER 2023

CHAIRMAN'S REPORT 2022/23 – Paul Fox

The impact of the rise in cost of living and unemployment, increasing mental health issues, political instability, (the war in Ukraine and most recently the conflict in Gaza), has increased pressure on underfunded Local Authority statutory services again, and a reliance on community/charities to provide wrap around services. Comfort Cases UK has experienced this demand in the past year, and despite a respite in delivering activity over the summer due to demand exceeding available funding, we have recovered admirably thanks to the resilience and persistence of the team and volunteers, and still almost hit our annual target of delivery 6000 cases. The difficulty in raising funds will not be shown in our annual accounts as resourceful and creative solutions have been identified and successfully executed. However, the increasing contest for funding and the growing demand for alternative solutions to socio-economic issues should not be underestimated when reading this report and our annual accounts. I am confident we will continue to successfully navigate these challenges as we move forward

CHIEF EXECUTIVE OFFICER'S REPORT

1. Welcome to our annual report for 2022/23. We are a charity who works for the benefit of children and young people entering emergency care and/or moving foster placements across England and Wales.

2. We exist to provide the relief of need, hardship and distress of children and young people in charitable need by providing goods, services, and support including but not limited to clothing, home and personal items. In addition we are active in the promotion of care and upbringing of children and young people who are being looked after or assisted by local authorities (or other public or charitable bodies) charged with the care and upbringing of children with foster or adoptive parents.

I am delighted to be reviewing another very successful year where we raised £163,151 and were able to supply 3843 Comfort Cases and 1412 Comfort XL Duffels to children and young people in over 60 local authority teams and other charitable organisations across England and Wales. The age range of these children was from birth to 18 years old, both male and female, including children entering police protection, to entering a first foster place either with a foster family or residential home, or moving to a new placement; from sibling groups, unaccompanied asylum-seeking young people (mostly teen males), children attending holiday camps for foster children, and those leaving hospital following gang violence. We have an ambitious aim of raising £500,000 for the forthcoming year, as we have an objective to meet the target of extending to more untouched counties and supporting 10,000 children and young people. This will be done through grants and trusts, paid corporate packing days, volunteer fundraising, donations in kind, corporate sponsorship and a prospective partnership with Olympian Fatima Whitbread.

3. Whilst direct beneficiary feedback is rare due to the nature of the reasons children are removed from their families to be placed in care, we are in regular contact with our Local Authorities and Referral Partners who frequently are able to give their observations on the outcomes of young people being given a Comfort Case. *"The backpack was a very valuable tool and helped an anxious and distressed child eventually settle. He wanted to keep the robot teddy with him and later took it to bed with him. He loved having his own toiletries and toothbrush and asked to use the backpack for school."* Settling in a new and strange home adds more stress and trauma to an already incredibly fraught situation. The items in a comfort case are specifically chosen to show that the child is seen and their needs are considered, initiate conversation, build trust, provide practical and useful items and show love to a child that may feel unseen and unheard. A police officer reported that *"H's attitude changed when he was given a case. Prior, he was distressed and very suspicious of us, but after he was happier and calmer, using the colouring book whilst we sat in the Station. It demonstrated to him that we cared about him and were just looking out for his welfare."* Young asylum-seeking teens have been observed wearing their pyjamas to relax and socialise in group homes, and their backpacks are being used for gym and sporting activities, as well as school and college. They have not only been used to help settle these young men and women into a new home, but also removes the some of the stigma of being different amongst their peers.

4. Key highlights of our year:

- 5,506 children and young people moved with dignity, hope and love having received a Comfort Case and/or Duffel XL.
- 8 corporate paid packing events, educating and inspiring almost 200 delegates from sectors, including banking, technology, sports, media & HR who had little knowledge or understanding of the challenges of the care sector.

COMFORT CASES UK

CHAIR'S AND EXECUTIVE'S REPORT (continued)

FOR THE PERIOD ENDED 30 NOVEMBER 2023

- Over 250 school children and volunteers participating in community packing events, committing their time and energy to make a difference to children entering the care sector, learning to work in a team of strangers, and discovering the importance of the detail which we meticulously pack each case.
- Over 300 vulnerable children and young people in Hertfordshire and Harrow received a gift at Christmas whose families may otherwise not have been to afford it, thanks to the extreme generosity of supporters.

5. Your donations, sponsorship and donations in-kind made this work possible and your future donations are the key to our continued success. By providing a Comfort Case, you minimise stigma, reduce distress and anxiety, bring some dignity, independence and comfort at a time when children need it most. joy to them and their families. By ensuring every child has a special bag of their own, you show young people, who often come into care with nothing and feel like nothing, that someone cares. you invest in our community's future in a real sense. By investing in future generations, vulnerable and traumatised children and young people who start their care journey or move placement with a Comfort Case feel happier and more confident in socially integrating, and that they are loved and valued.

6. This is my second report as Chief Executive and, in a landscape, where the impact of socio-economic pressures is felt ,not only by our beneficiaries, but also by donors and supporters, I would like to thank the volunteers who fundraise and help Comfort Cases UK and the volunteers who work alongside our professional staff. I would also note that as the number of trusts and foundations face increasing pressure to support the growing number of charities, those who have chosen to support our work are incredibly valuable for our impact.

7. I hope, you will be inspired by our plans to provide love, dignity, hope and comfort to vulnerable children and young people in the social care system, removed from their families and everything that is familiar to them, and want to be a part of our story.

DocuSigned by:

Sarah Jacoby

826D8A909E704E0

Sarah Laster
CEO

24 April 2024

COMFORT CASES UK

TRUSTEES' REPORT

FOR THE PERIOD ENDED 30 NOVEMBER 2023

The trustees present their annual report and financial statements of the charity for the period ended 30 November 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OUR PURPOSE AND ACTIVITIES

To end the use of plastic bin bags in which children and young people carry their possessions (if any) whilst moving into and around the foster care system in the UK.

We provide a brand-new rucksack filled with new age according pyjamas, a blanket, toiletries and hygiene packs, writing and or colouring pens and pencils, a colouring book or journal and a soft toy which we know gives a child or young person a sense of dignity compared to a bin bag. It also assists them in their first few nights in care.

We also provide large empty duffel bags to social workers and police officers for use in emergency relocation of children and young people.

ACTIVITIES AND PERFORMANCE

- Moved into permanent premises
- Number of children aged 3-18 years supported with a Comfort Case – 4034 (47% increase from 21/22).
- Number of XL Duffels replacing bin bags – 1472 (40% increase from 21/22).
- Over 60 referral partners from Local Authorities, organisations supporting children in/from social care sector and charities.
- Pilot Scheme with Met Police Safeguarding and Protection Team to be rolled out in 2023/24 to all 12 Borough of Command Units.
- 6 Corporate packing days to inspire and educate communities outside the sector.
- Christmas Wrap Up supporting over 200 children in our local community in Hertfordshire.
- First celebrity Ambassador secured.

FUTURE DEVELOPMENTS

- Target to support 10,000 children and young people in 2023/24.
- Sustainable funding to maintain support for minimum of 10,000 children and young people.
- Increase regular volunteer engagement at the Hub.
- Enhance and build on Corporate Partnerships.
- Increase individual giving and individual fundraising.
- Develop and launch Major Donor Programme.
- Launch Celebrity Ambassador and use profile as part of fundraising strategy.
- Extend Met Police pilot and engage with forces outside Greater London.

COMFORT CASES UK

TRUSTEES' REPORT (continued)

FOR THE PERIOD ENDED 30 NOVEMBER 2023

Public benefit statement

In shaping our objectives for the period and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

FINANCIAL REVIEW

The charity is classed as a "smaller" charity, as its gross income (exclusive of endowments) does not exceed £250,000. The Trustees have therefore chosen to present the financial statements on a Receipts and Payments basis, in accordance with Charity Commission guidance.

Statement of Receipts and Payments showed net receipts of £32,369 (2022 - £27,536) for the period and cash funds stand for 2023 £59,905 (2022 - £27,536).

Principal funding sources

- Grant & Trust Funding
- Donations from Corporate Giving
- Individual Giving
- Donations from schools in exchange for packathons

Investment powers and policy

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the charity. The trustees have the power to invest in any way that they see fit.

Reserves policy

The charity's total cash funds as on 30 November 2023 totalled £59,905 (2022 - £27,536) comprised of unrestricted funds at a surplus of £49,905 (2022 - at a surplus of £13,970) and restricted funds of £10,000 (2022 - £13,566).

It is the policy of the Trustees to maintain cash funds sufficient to cover 6 month's operating expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Comfort Cases UK was incorporated as a Charitable Incorporated Organisation (CIO) on 02 November 2021 and registered with the Charity Commission under number 1196357.

The charity is governed by its Constitution which sets out the objects and powers of the charity and governs the actions of the Trustees.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed.

Trustee induction and training

The Trustees maintain a good working knowledge of charity law and best practise by attendance at charity courses run by outside providers and by information provided by the Charity Commission.

Trustees' remuneration

No Trustee received any remuneration in the period arising from services as a Trustee.

Organisation structure

The charity is governed by a committee of trustees. Trustees hold regular meetings where performance and future developments are discussed.

COMFORT CASES UK**TRUSTEES' REPORT (continued)****FOR THE PERIOD ENDED 30 NOVEMBER 2023****The role and contribution of volunteers**

Volunteers have packed Comfort Cases, ribboned pyjamas and blankets, made hygiene packs and stationary sets, made deliveries and helped with organisation of events for Comfort Cases. Volunteers have also undertaken their own fundraising activities and donation drives in support of the charity, as well as attending community packing days and events for the benefit of the charity.

Risk and risk management

The Trustees have identified whether there are any major risks to which the CIO may be exposed and believe that the systems in place are adequate to mitigate those risks.

Related parties

The charity has relationships with related parties and other charities and organisations with which it co-operates in pursuit of its charitable objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number: 1196357

Trustees: Richard Adler - Chair (Resigned on 2nd October 2023)
Adam Jeremy Davison
Mandy Chester
Richard Maurice Benson
Katie Hannah Icklow
Paul Fox – Chair from 2nd October 2023
Diana Hylton Capillaire (Appointed on 5th July 2023)

Senior Management: Sarah Laster - Chief Executive

Principal Office: 23 Ribston Close, Shenley, Radlett, WD7 9JW

Independent Examiner: Samir Shah, Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA

Bankers: Metro Bank, One Southampton Row, London WC1B 5HA
Santander Bank, Bootle, Merseyside, L30 4GB

STATEMENT OF TRUSTEES' RESPONSIBILITIES


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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of accounts.

APPROVAL

This report was approved by the Trustees on 24 April 2024 and signed on their behalf.

DocuSigned by:

C6155D0DD056462...
Mr Paul Fox
(Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMFORT CASES UK

I report on the accounts of Comfort Cases UK (CIO) for the period ended 30 November 2023, which are set out on pages 6 to 11.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").


I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or

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.

DocuSigned by:

BFA6442682BF4CE...

**SAMIR SHAH – CHARTERED ACCOUNTANT
RAMON LEE LTD
93 TABERNACLE STREET
LONDON EC2A 4BA**

24 April 2024

COMFORT CASES UK**RECEIPTS AND PAYMENTS ACCOUNT****FOR THE PERIOD ENDED 30 NOVEMBER 2023**


	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<u>Receipts:</u>					
Grants and donations	2	75,294	-	75,294	30,298
Income from charitable activities	3	10,000	77,766	87,766	49,037
Investment income		91	-	91	21
Total receipts		<u>85,385</u>	<u>77,766</u>	<u>163,151</u>	<u>79,356</u>
<u>Payments:</u>					
Cost of raising funds	4	22,438	-	22,438	2,719
Expenditure on charitable activities	4	27,012	81,332	108,344	49,101
Total payments		<u>49,450</u>	<u>81,332</u>	<u>130,782</u>	<u>51,820</u>
Net of Receipts/(Payments)		35,935	(3,566)	32,369	27,536
Cash Funds Last Year End		13,970	13,566	27,536	-
Cash Funds This Year End		<u>49,905</u>	<u>10,000</u>	<u>59,905</u>	<u>27,536</u>

The notes on pages 10 to 16 form part of these accounts

COMFORT CASES UK**STATEMENT OF ASSETS AND LIABILITIES AS AT 30 NOVEMBER 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Cash Funds					
Cash at bank and in hand	8	49,905	10,000	59,905	27,536
Total Cash Funds		<u>49,905</u>	<u>10,000</u>	<u>59,905</u>	<u>27,536</u>

These accounts were approved and authorised for issue by the Trustees on 24 April 2024 and were signed on their behalf by:

DocuSigned by:

 C6155D0DD056462...

.....**Mr Paul Fox (Chair of Trustees)**

The notes on pages 10 to 16 form part of these accounts

COMFORT CASES UK**NOTES TO THE ACCOUNTS****FOR THE PERIOD ENDED 30 NOVEMBER 2023****1. ACCOUNTING POLICIES****1.1 Basis of preparation of accounts**

The receipts and payment accounts have been drawn up as a summary of the receipts and payments made during the year by the charity. Amounts are included as received by the charity or as cheques are drawn. The accounts and statements do not include accruals and prepayments in respect of income and expenses.

The receipts and payments account and statements of assets and liabilities have been prepared following the guidance for accounting for smaller charities issued by the Charity Commission.

1.2 Reporting Period

The comparatives in the accounts are for the period 2 November 2021 to 30 November 2022.

1.3 Expenditure recognition and irrecoverable VAT

All expenditure is accounted for on a cash basis.

Expenditure on raising funds is comprised of fund-raising costs.

Expenditure on charitable activities is comprised of expenditure related to the Trust's principal areas of activity and Trust initiated projects.

Support costs represent indirect costs relating to raising funds and the Trust's charitable activities, including planning, administration and execution of the Trust's charitable purposes.

Governance costs comprise the costs of running the Trust, including strategic evaluation and planning for its future development, the cost of independent examination, certain legal costs, and the costs of complying with constitutional and statutory requirements.

1.4 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs and governance costs which support the Trust's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 5.

1.5 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the charity at the discretion of the management.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

1.6 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

COMFORT CASES UK**NOTES TO THE ACCOUNTS (Continued)****FOR THE PERIOD ENDED 30 NOVEMBER 2023****2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Alex Timpson Trust	2,000	-	2,000	-
Donation from You Donate We Deliver	-	-	-	7,116
Jaspar Foundation	-	-	-	1,000
Raven Foundation	-	-	-	1,500
Esmee Fairbairn Foundation	-	-	-	5,000
Corporate donations	11,684	-	11,684	4,700
Individual donations	58,730	-	58,730	10,232
Charitable Giving Benevity	-	-	-	-
Other donations < £1k	2,880	-	2,880	750
	<u>75,294</u>	<u>-</u>	<u>75,294</u>	<u>30,298</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Comfort Cases Inc.	-	-	-	43,681
Medimmune Limited	-	-	-	2,200
HARP LC charity	-	-	-	2,009
Betty Messenger Foundation	10,000	-	10,000	-
Donations in kind	-	-	-	1,147
Eden Brown Ltd	-	7,400	7,400	-
The Albert Hunt Trust	-	2,000	2,000	-
Groundwork UK	-	1,000	1,000	-
The National Lottery Community Fund	-	9,220	9,220	-
Code Pod Management Limited	-	5,000	5,000	-
Souter Charitable Trust	-	2,000	2,000	-
Toy Trust	-	5,000	5,000	-
Essex Community Foundation	-	5,000	5,000	-
Zedra Trust	-	5,000	5,000	-
All Aboard Charity Shops	-	5,000	5,000	-
Masonic Charitable Foundation	-	2,646	2,646	-
The Hedley Foundation	-	3,500	3,500	-
PA Consulting Services Ltd	-	15,000	15,000	-
Amazing Apprenticeships	-	2,500	2,500	-
Hertfordshire Community Foundation	-	5,000	5,000	-
SJP CH Found	-	2,500	2,500	-
	<u>10,000</u>	<u>77,766</u>	<u>87,766</u>	<u>49,037</u>

COMFORT CASES UK**NOTES TO THE ACCOUNTS (Continued)****FOR THE PERIOD ENDED 30 NOVEMBER 2023****4. ANALYSIS OF EXPENDITURE**

	Raising funds	Supporting Children and Young People in the Care System	Total 2023	Total 2022
	£	£	£	£
Staff costs	19,304	15,444	34,748	5,439
Direct costs	-	76,765	76,765	41,341
Charitable and Political Donations	-	1,005	1,005	-
Support costs (Note 5)	3,031	14,633	17,664	5,040
Governance costs (Note 5)	103	497	600	-
	<u>22,438</u>	<u>108,344</u>	<u>130,782</u>	<u>51,820</u>

Of the £130,782 expenditure in 2023, £49,450 (2022 - £45,022) was charged to unrestricted funds and £81,332 (2022 - £6,798) to restricted funds.

5. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's key activities undertaken (see note 4) in the period. All the general support and governance costs have been apportioned to the various charitable activities on the basis of proportion of direct costs.

	General Support	Governance Function	Total 2023	Total 2022
	£	£	£	£
Staff costs	3,861	-	3,861	1,360
Staff welfare costs	-	-	-	256
Premises & Equipment costs	5,258	-	5,258	892
Communication & IT costs	3,407	-	3,407	1,446
Advertising & Marketing costs	965	-	965	770
Bank charges	150	-	150	98
General expenses	870	-	870	218
Travel Costs	1,017	-	1,017	-
Subscription	527	-	527	-
Legal & Professional	1,135	-	1,135	-
Independent examiner's fees	474	600	1,074	-
	<u>17,664</u>	<u>600</u>	<u>18,264</u>	<u>5,040</u>

COMFORT CASES UK**NOTES TO THE ACCOUNTS (Continued)****FOR THE PERIOD ENDED 30 NOVEMBER 2023****6. ANALYSIS OF STAFF COSTS, TRUSTEES' REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL**

The average number of full-time equivalent employees was as follows:

	2023	2022
Fundraising work	0.50	0.40
Direct project work	0.40	0.40
Administration work	<u>0.10</u>	<u>0.20</u>
	<u><u>1</u></u>	<u><u>1</u></u>

Employee Cost

	2023	2022
	£	£
STAFF COSTS		
Salaries	38,609	6,798
	<u><u>38,609</u></u>	<u><u>6,798</u></u>

No employee received remuneration in excess of £60,000 during the period.

No trustee or member of the Management Committee received any remuneration or reimbursement of expenses during the period.

The key management personnel of the charity comprise the Executive Director. The total employee benefits of the key management personnel of the charity were £38,609 during the period ended 30 November 2023 (2022 - £6,798).

COMFORT CASES UK

NOTES TO THE ACCOUNTS (Continued)

FOR THE PERIOD ENDED 30 NOVEMBER 2023

7. ANALYSIS OF MOVEMENT IN FUNDS

	Balance at 01/12/2022	Receipts	Payments	Balance at 30/11/2023
	£	£	£	£
Restricted funds:				
Comfort Cases Inc.	13,566	-	13,566	-
Eden Brown Ltd	-	7,400	7,400	-
The Albert Hunt Trust	-	2,000	2,000	-
Groundwork UK	-	1,000	1,000	-
The National Lottery Community Fund	-	9,220	9,220	-
Code Pod Management Limited	-	5,000	5,000	-
Souter Charitable Trust	-	2,000	2,000	-
Toy Trust	-	5,000	5,000	-
Essex Community Foundation	-	5,000	5,000	-
Zedra Trust	-	5,000	-	5,000
All Aboard Charity Shops	-	5,000	-	5,000
Masonic Charitable Foundation	-	2,646	2,646	-
The Hedley Foundation	-	3,500	3,500	-
PA Consulting Services Ltd	-	15,000	15,000	-
Amazing Apprenticeships	-	2,500	2,500	-
Hertfordshire Community Foundation	-	5,000	5,000	-
SJP CH Found	-	2,500	2,500	-
	<u>13,566</u>	<u>77,766</u>	<u>81,332</u>	<u>10,000</u>
Unrestricted funds:				
General funds	13,970	85,385	49,450	49,905
	<u>13,970</u>	<u>85,385</u>	<u>49,450</u>	<u>49,905</u>
Total funds	<u><u>27,536</u></u>	<u><u>163,151</u></u>	<u><u>130,782</u></u>	<u><u>59,905</u></u>

COMFORT CASES UK**NOTES TO THE ACCOUNTS (Continued)****FOR THE PERIOD ENDED 30 NOVEMBER 2023****ANALYSIS OF MOVEMENT IN FUNDS – Cont/d****Analysis of movement in funds – previous year**

	Opening Balance	Receipts	Payments	Balance at 30/11/2022
	£	£	£	£
Restricted funds:				
Comfort Cases Inc.	-	20,364	6,798	13,566
	<u>-</u>	<u>20,364</u>	<u>6,798</u>	<u>13,566</u>
Unrestricted funds:				
General funds	-	58,992	45,022	13,970
	<u>-</u>	<u>58,992</u>	<u>45,022</u>	<u>13,970</u>
Total funds	<u>-</u>	<u>79,356</u>	<u>51,820</u>	<u>27,536</u>

Description, nature and purpose of restricted funds:

Comfort Cases Inc. – Funding for the purpose of setting up of professional leadership to allow the Recipient to execute its aims, being the provision of comfort cases, which are backpacks filled with comfort and personal care items for young children and youth entering the foster care system. Often children are given a black bag to pack up their belongings when they are removed from their homes. The Recipient is working to end this practice whilst providing dignity and hope to children and young people in the care sector in the UK.

Zedra Trust – £2000 to support 40 Children

All Aboard Charity Shops – £5000 to support 100 children

Description, nature and purpose of unrestricted funds

General funds - General fund represents funds available to spend at the discretion of the Trustees.

8. RELATED PARTY TRANSACTIONS

No related party transactions took place during the period ended 30 November 2023.

COMFORT CASES UK

England & Wales - Charity number 1196357

Accounts

COMFORT CASES UK

TRUSTEES' REPORT AND ACCOUNTS

FOR THE PERIOD ENDED 30 NOVEMBER 2022

Charity No: 1196357

COMFORT CASES UK
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COMFORT CASES UK

TRUSTEES' REPORT

FOR THE PERIOD ENDED 30 NOVEMBER 2022

The trustees present their annual report and financial statements of the charity for the period ended 30 November 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OUR PURPOSE AND ACTIVITIES

To end the use of plastic bin bags in which children and young people carry their possessions (if any) whilst moving into and around the foster care system in the UK.

We provide a brand-new rucksack filled with new age according pyjamas, a blanket, toiletries and hygiene packs, writing and or colouring pens and pencils, a colouring book or journal and a soft toy which we know gives a child or young person a sense of dignity compared to a bin bag. It also assists them in their first few nights in care.

We also provide large empty duffel bags to social workers and police officers for use in emergency relocation of children and young people.

ACTIVITIES AND PERFORMANCE

Number of Comfort Cases sent out - 1934

Number of XL Duffels sent out - 594

Number of LA's we're working with – 8 out of 8 regions in England, Northern Ireland, Scotland.

Number of packing days – 2 corporate packing days, Christmas Wrap Up, 5 school packing days

Number of schools we're working with – Highgate, Belmont, Yavneh, Habs Girls

FUTURE DEVELOPMENTS

- To increase the number of Local Authorities we work with.
- To increase the reach so that Comfort Cases are used all over the 4 regions of the UK.
- To find a permanent base for Comfort Cases UK for warehousing, a volunteer base, a packing hub and office space.
- To enhance and build on our Corporate Relationship building.

Public benefit statement

In shaping our objectives for the period and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

FINANCIAL REVIEW

The charity is classed as a "smaller" charity, as its gross income (exclusive of endowments) does not exceed £250,000. The Trustees have therefore chosen to present the financial statements on a Receipts and Payments basis, in accordance with Charity Commission guidance.

Statement of Receipts and Payments showed net receipts of £27,536 for the period and cash funds stand at £27,536 as on 30 November 2022.

COMFORT CASES UK

TRUSTEES' REPORT (continued)

FOR THE PERIOD ENDED 30 NOVEMBER 2022

During the year, the charity has received donations from You Donate We Deliver of £7,116. The funds were raised by the community during lockdown in support of NHS frontline workers and supporting vulnerable members of the local community. All donors were informed that any remaining funds would now be used for the new charity Comfort Cases UK, and anyone who did not want their donation to be used for this were asked to inform us. No one contacted us to ask for their donations to be returned or diverted elsewhere.

Principal funding sources

- Individual donations.
- Donations from UK based businesses.
- Donations from Comfort Cases US.
- Donations made by UK corporates in exchange for volunteer experiences for their teams.
- Donations from schools in exchange for packing sessions for their pupils.

Investment powers and policy

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the charity. The trustees have the power to invest in any way that they see fit.

Reserves policy

The charity's total cash funds as on 30 November 2022 totalled £27,536 comprised of unrestricted funds of £13,970 and restricted funds of £13,566.

It is the policy of the Trustees to maintain cash funds sufficient to cover 6 month's operating expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Comfort Cases UK was incorporated as a Charitable Incorporated Organisation (CIO) on 02 November 2021 and registered with the Charity Commission under number 1196357.

The charity is governed by its Constitution which sets out the objects and powers of the charity and governs the actions of the Trustees.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed.

Trustee induction and training

The Trustees maintain a good working knowledge of charity law and best practise by attendance at charity courses run by outside providers and by information provided by the Charity Commission.

Trustees' remuneration

No Trustee received any remuneration in the period arising from services as a Trustee.

Organisation structure

The charity is governed by a committee of trustees. Trustees hold regular meetings where performance and future developments are discussed.

The role and contribution of volunteers

Volunteers have packed Comfort Cases, ribboned pyjamas and blankets, made hygiene packs and stationary sets, made deliveries and helped with organisation of events for Comfort Cases. Volunteers have also undertaken their own fundraising activities and donation drives in support of the charity, as well as attending community packing days and events for the benefit of the charity.

COMFORT CASES UK
TRUSTEES' REPORT (continued)
FOR THE PERIOD ENDED 30 NOVEMBER 2022

Risk and risk management

The Trustees have identified whether there are any major risks to which the CIO may be exposed and believe that the systems in place are adequate to mitigate those risks.

Related parties

The charity has relationships with related parties and other charities and organisations with which it co-operates in pursuit of its charitable objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number:	1196357
Trustees:	Richard Adler - Chair – appointed on 02 November 2021 Adam Jeremy Davison - appointed on 06 June 2022 Mandy Chester - appointed on 06 June 2022 Richard Maurice Benson - appointed on 06 June 2022 Katie Hannah Icklow - appointed on 06 June 2022 Paul Fox - appointed on 06 June 2022 David Richard Benveniste - appointed on 02 November 2021
Senior Management:	Sarah Laster - Chief Executive
Principal Office:	23 Ribston Close, Shenley, Radlett, WD7 9JW
Independent Examiner:	Samir Shah, Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA
Bankers:	Metro Bank, One Southampton Row, London WC1B 5HA Santander Bank, Bootle, Merseyside, L30 4GB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

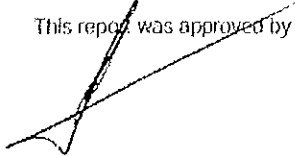
The charity trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of accounts.

APPROVAL

This report was approved by the Trustees on 02 March 2023 and signed on their behalf.



Mr Richard Adler
(Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

COMFORT CASES UK

I report on the accounts of Comfort Cases UK (CIO) for the period ended 30 November 2022, which are set out on pages 6 to 11.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

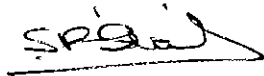
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or

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.



SAMIR SHAH – CHARTERED ACCOUNTANT
RAMON LEE LTD
93 TABERNACLE STREET
LONDON EC2A 4BA

02 March 2023

COMFORT CASES UK
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE PERIOD ENDED 30 NOVEMEBR 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £
<u>Receipts:</u>				
Grants and donations	2	30,298	-	30,298
Income from charitable activities	3	28,673	20,364	49,037
Investment income		21	-	21
Total receipts		58,992	20,364	79,356
<u>Payments:</u>				
Cost of raising funds	4	2,719	-	2,719
Expenditure on charitable activities	4	42,303	6,798	49,101
Total payments		45,022	6,798	51,820
Net of Receipts/(Payments)		13,970	13,566	27,536
Cash Funds Last Year End		-	-	-
Cash Funds This Year End		13,970	13,566	27,536

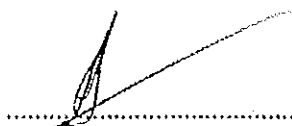
The notes on pages 8 to 11 form part of these accounts

COMFORT CASES UK

STATEMENT OF ASSETS AND LIABILITIES AS AT 30 NOVEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Cash Funds				
Cash at bank and in hand	8	13,970	13,566	27,536
Total Cash Funds		<u>13,970</u>	<u>13,566</u>	<u>27,536</u>

These accounts were approved and authorised for issue by the Trustees on 02 March 2023 and were signed on their behalf by:



..... Mr Richard Adler (Chair of Trustees)

The notes on pages 8 to 11 form part of these accounts

COMFORT CASES UK
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 30 NOVEMBER 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The receipts and payment accounts have been drawn up as a summary of the receipts and payments made during the year by the charity. Amounts are included as received by the charity or as cheques are drawn. The accounts and statements do not include accruals and prepayments in respect of income and expenses.

The receipts and payments account and statements of assets and liabilities have been prepared following the guidance for accounting for smaller charities issued by the Charity Commission.

1.2 Reporting Period

The accounts are prepared for the period 2 November 2021 to 30 November 2022 and are the first set of accounts of the charity.

1.3 Expenditure recognition and Irrecoverable VAT

All expenditure is accounted for on a cash basis.

Expenditure on raising funds is comprised of fund-raising costs.

Expenditure on charitable activities is comprised of expenditure related to the Trust's principal areas of activity and Trust initiated projects.

Support costs represent indirect costs relating to raising funds and the Trust's charitable activities, including planning, administration and execution of the Trust's charitable purposes.

Governance costs comprise the costs of running the Trust, including strategic evaluation and planning for its future development, the cost of independent examination, certain legal costs, and the costs of complying with constitutional and statutory requirements.

1.4 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs and governance costs which support the Trust's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 5.

1.5 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the charity at the discretion of the management.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

1.6 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

COMFORT CASES UK

NOTES TO THE ACCOUNTS (Continued)

FOR THE PERIOD ENDED 30 NOVEMBER 2022

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Donation from You Donate We Deliver	7,116	-	7,116
Jaspar Foundation	1,000	-	1,000
Raven Foundation	1,500	-	1,500
Esmee Fairbairn Foundation	5,000	-	5,000
Corporate donations	4,700	-	4,700
Individual donations	10,232	-	10,232
Other donations < £1k	750	-	750
	30,298	-	30,298

Funds donated by "You Donate We Deliver" were raised by the community during lockdown in support of NHS frontline workers and supporting vulnerable members of the local community. All donors were informed that any remaining funds would now be used for the new charity Comfort Cases UK, and anyone who did not want their donation to be used for this were asked to inform the charity. No one contacted the charity to ask for their donations to be returned or diverted elsewhere.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Comfort Cases Inc.	23,317	20,364	43,681
Medimmune Limited	2,200	-	2,200
HARP LC charity	2,009	-	2,009
Donations in kind	1,147	-	1,147
	28,673	20,364	49,037

4. ANALYSIS OF EXPENDITURE

	Raising funds	Supporting Children and Young People in the Care Svstem	Total 2022
	£	£	£
Staff costs	2,719	2,719	5,439
Direct costs	-	41,341	41,341
Support costs (Note 5)	-	5,040	5,040
	2,719	49,101	51,820

Of the £51,820 expenditure in 2022, £45,022 was charged to unrestricted funds and £6,798 to restricted funds.

COMFORT CASES UK

NOTES TO THE ACCOUNTS (Continued)

FOR THE PERIOD ENDED 30 NOVEMBER 2022

5. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's key activities undertaken (see note 4) in the period. All the general support and governance costs have been apportioned to the various charitable activities on the basis staff time allocated to each activity.

	General Support	Governance Function	Total 2022
	£	£	£
Staff costs	1,360	-	1,360
Staff welfare costs	256	-	256
Premises & Equipment costs	892	-	892
Communication & IT costs	1,446	-	1,446
Advertising & Marketing costs	770	-	770
Bank charges	98	-	98
General expenses	218	-	218
	5,040	-	5,040

6. ANALYSIS OF STAFF COSTS, TRUSTEES' REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

	2022
	£
STAFF COSTS	
Salaries	6,798
	6,798

No employee received remuneration in excess of £60,000 during the period.

No trustee or member of the Management Committee received any remuneration or reimbursement of expenses during the period.

The key management personnel of the charity comprise the Executive Director. The total employee benefits of the key management personnel of the charity were £6,798 during the period ended 30 November 2022.

7. STAFF NUMBERS

The average number of full-time equivalent employees was as follows:

	2022
Fundraising work	0.40
Direct project work	0.40
Administration work	0.20
	1

COMFORT CASES UK

NOTES TO THE ACCOUNTS (Continued)

FOR THE PERIOD ENDED 30 NOVEMBER 2022

8. NET MOVEMENT IN FUNDS

	Opening Balance £	Receipts £	Payments £	Balance at 30/11/2022 £
Restricted funds:				
Comfort Cases Inc.	-	20,364	6,798	13,566
	<u>-</u>	<u>20,364</u>	<u>6,798</u>	<u>13,566</u>
Unrestricted funds:				
General funds	-	58,992	45,022	13,970
	<u>-</u>	<u>58,992</u>	<u>45,022</u>	<u>13,970</u>
Total funds	<u>-</u>	<u>79,356</u>	<u>51,820</u>	<u>27,536</u>

Description, nature and purpose of restricted funds:

Comfort Cases Inc. – Funding for the purpose of setting up of professional leadership to allow the Recipient to execute its aims, being the provision of comfort cases, which are backpacks filled with comfort and personal care items for young children and youth entering the foster care system. Often children are given a black bag to pack up their belongings when they are removed from their homes. The Recipient is working to end this practice whilst providing dignity and hope to children and young people in the care sector in the UK.

Description, nature and purpose of unrestricted funds

General funds - General fund represents funds available to spend at the discretion of the Trustees.

9. RELATED PARTY TRANSACTIONS

No related party transactions took place during the period ended 30 November 2022.