

COMFORT CASES UK

TRUSTEES' REPORT AND ACCOUNTS

FOR THE PERIOD ENDED 30 NOVEMBER 2022

Charity No: 1196357

COMFORT CASES UK
REPORT AND ACCOUNTS

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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 appropriate 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

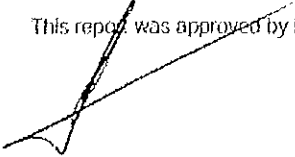
The charity trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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").

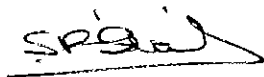
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

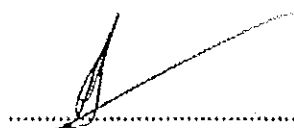
The notes on pages 8 to 11 form part of these accounts

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
	<u>30,298</u>	<u>-</u>	<u>30,298</u>

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
	<u>28,673</u>	<u>20,364</u>	<u>49,037</u>

4. ANALYSIS OF EXPENDITURE

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

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
	<u>5,040</u>	<u>-</u>	<u>5,040</u>

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

	2022 £
STAFF COSTS	
Salaries	6,798
	<u>6,798</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 £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
	<u>1</u>

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.