

The Separated Child Foundation

(A Charity, founded in 2007 - a company limited by guarantee)

Trustees Annual Report and Financial Statements

For the year ended 30 June 2022

Charity number 1120669

Company number 06270575

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REPORT OF THE TRUSTEES 2021/22

The Trustees (who are also the directors of the charitable company) present their report and independently examined financial statements for the year ended 30 June 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 governing document, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP) issued in March 2005.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name:	The Separated Child Foundation
Charity registration number:	1120669
Company registration number:	06270575
Registered Office:	84 Cromwell Road, London SW19 8NA

Trustees

Angela Gluck	Acting Chair, appointed January 2022
Sarah Galindo – Castro MBE	(Chair, resigned January 2022)
Arnaud Vervoitte	Deputy Chair, appointed January 2022
Michael Marx FCA	(Honorary Treasurer, resigned May 2022)
Alison Hylton-Potts	Appointed January 2022, became Honorary Treasurer in May 2022
Gloria Abramoff FRSA	Chair of Influencing Committee
Christina Moore	
Alexandra Taliadoros	Appointed January 2022, resigned September 2022
Rabia Nasimi	Appointed March 2022
Hannah Ward	Appointed March 2022

Secretary

Hannah Williams

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PATRONS

Lord (Alfred) Dubs has held key positions in local and national government, and in several influential organisations. He was Labour MP (1979-87), Director of the Refugee Council (1988-95) and since 1994 a Labour life peer, Baron Dubs of Battersea. A child refugee fleeing Nazism, he champions the rights of unaccompanied refugee children; he successfully introduced an amendment to the Immigration Act 2016 to offer them safe passage to Britain during the refugee crisis.

Ama Ata Aidoo, a playwright, poet and novelist, has won many literary awards, including the 1992 Commonwealth Writers Prize for her novel *Changes*. Her writing particularly deals with the tension between Western and African world views. Many of her protagonists are women who defy stereotypical female roles. Ama Ata has spent a great deal of time lecturing in Africa, Europe and North America.

Dr Anthony Julius is a prominent British lawyer and academic, whose doctorate is in English literature. A highly regarded litigation lawyer, he has acted for many high profile clients. He is currently Deputy Chair of the prestigious London law firm Mishcon de Reya, Chair of the London Consortium and Vice-President of the Diana, Princess of Wales Memorial Fund.

The Baroness Neuberger DBE is a rabbi and social reformer, and in the period 1997-2004 she was chief executive of the King's Fund. Julia Neuberger was created a life peer in 2004 and in 2007 was appointed chair of the Commission on the Future of Volunteering. Her publications include *The Moral State We're In* (2005).

Jonathan Ross OBE is a film critic, chat show host and presenter of television and radio. His Queen's Birthday Honour in 2005 was given for services to broadcasting and he has also received awards from the entertainment industry, including BAFTA three times for television entertainment performance and, in 2008, the Sony Gold Award 'Music Radio Personality of the Year'

BANKERS

CAF Bank

25 Kings Hill Avenue

Kings Hill

West Malling

Kent ME19 4JQ

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CHAIR'S REVIEW

The Separated Child Foundation exists to offer practical, emotional and social support to separated children and young people who seek asylum in our country.

The need for our work has increased dramatically: the number of lone refugee children applying for asylum increased by 175% between 2021 and 2022 to almost 4,900. They flee their homes in Afghanistan, Syria and other war zones in search of safety, travelling alone because their parents have been killed, or are otherwise unable to leave; traumatised but immensely brave.

For a range of reasons, normal migration routes (freight and rail) have been restricted and consequently more refugees took the dangerous journey across the Channel than previously, with the main point of entry in Kent. Last year, as lockdown restrictions were lifted, demand for our packs in Kent increased hugely, where our partners were bearing the brunt of the increase in arrivals of separated children.

With limited funds available, in November we made a choice to supply our partners the Refugee Council in Dover with an 'essentials' pack. This consists of a range of items designed to supplement the tracksuit provided by the border force to the children on arrival to support their first few days in the UK.

If we add these together with the arrival and sleep packs, last year we distributed almost 5,500 arrival, sleep and essentials packs to separated children. This was a 35% increase on the previous year. This could not have been achieved without the inputs of our volunteer 'Purple Packers'—30 or more of whom participate regularly—who have been supplemented again by corporate volunteering teams from esynergy and 7Stars Foundation amongst others.

Last year we were able to grow our staff team, creating a Programme Manager role, to take forward next steps from our 2021 research into the unmet needs of separated children. This year we conducted research into the training that foster carers undertake, and alongside growing our programmes, they will develop a formal way of increasing the involvement of children and young people in all aspects of our work.

Due to the pandemic, we were unable to progress our plans to develop a second Club Class outside London. Our London Club Class transitioned back to face to face at the end of the year; having sustained a lifeline of support and connection among a community of young people.

During the year we were able to refocus the work of our Trustee Board, growing the total number to nine, and taking the decision to devolve work to committees. I took on the role of Acting Chair of Trustees, and Alison Hylton-Potts took over the role of Treasurer from Michael Marx. I would like to thank Michael for his unswerving support to our charity from our inception in 2007.

Thanks to the generosity of our donors, and the Trustees' investment in digital fundraising we were able to grow our income by 68% compared to the previous year. Whilst the year ahead looks challenging, we will continue to diversify our income streams. This will enable us to explore and implement new programmes that separated children tell us they need.

On behalf of the Board of Trustees, to all our partners, and our supporters—Trusts, individuals, volunteers—thank you. Our success would not have been possible without your support.

Ms Angela Gluck

Acting Chair of Trustees

DATED 12/1/2023

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OBJECTIVES AND ACTIVITIES

Background

The Separated Child Foundation was set up in memory of Ester Gluck who was born in 1982 and who died in 2006 at the age of 24. Compassionate and creative, Ester was deeply committed to working for the benefit of refugees and people seeking asylum. In particular, she cared about the needs of young refugees, especially those who have become separated from their parents and close family.

Charitable objectives and aims

The Separated Child Foundation has two aims:

- › to offer emotional, social, financial and physical support to separated children and young people, either directly or indirectly through their carers; and,
- › to engage in educational activities that raise awareness of the needs of separated children and young people, and of refugees and people seeking asylum more generally, and that encourage positive responses to them.

Charitable activities 2021/22

As outlined by our Chair above, the need for our work has increased dramatically.

The number of children applying for asylum increased by 175% in the year up to June 2022, to almost 4,900 (Refugee Council). The pandemic restricted normal migration routes (freight and rail) and migrants fleeing persecution increasingly took the dangerous journey across the Channel, with the main point of entry in Kent.

Welcoming children arriving in the UK: arrival, sleep and essentials packs

When separated children and young people arrive in our country, it is almost always at the end of a difficult, demanding and often dangerous journey, and they lack even the most basic necessities of life. Invariably they arrive after a torturous journey, often walking in groups at night, sleeping during the day and taking turns to keep watch.

Our packs are distributed to children as they arrive as part of our partners' wider work. Our male and female arrival packs are duffle bags containing toiletries, face masks, hand sanitiser, a towel, 3 pairs of socks / tops / underwear, sweatpants and hoodie, weatherproof jacket, hat, gloves, scarf, notepad and pen.

Sleep Packs contain a lavender pouch, ear plugs, a nightlight, a night shirt, a stress ball and a 'Sweet Dreams' card. Our partners use the packs as part of their work with children to get them settled back into 'normal' sleep routines, as many suffer from terrible insomnia and / or nightmares from the trauma they have witnessed and experienced. The sleep pack includes a text free explanatory leaflet.

"Alongside talking to a therapist and regular exercise, the sleep pack is very helpful. I use the sensory plug-in light and lavender bag to help me fall asleep at night. I used the stress ball in college and it improved my concentration and memory in class. Thank you!"

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16 year old from Chad

Teams of dedicated volunteers regularly assemble pack items in a space provided by Big Yellow Storage for free and we purchase pack items from reputable suppliers including other charities.

During the year due to rising costs, we undertook a review of pack items with our volunteers, and accordingly increased our budget to £45 per arrival pack, £9.70 per sleep pack and the essentials packs are £15.

We have a part time Project Manager, who works three days a week, responsible for looking after our volunteers, co-ordinating packing sessions, ordering and co-ordinating stock and orders with partners; and for monitoring data and producing reports.

Some local partners collect packs and for others, delivery is arranged. During the year we gained new partners such as Avenis Support, My View Project and South Warwickshire NHS Trust.

Last year, as lockdown restrictions were lifted, demand for our packs in Kent increased hugely, where our partners are bearing the brunt of the increase in arrivals of separated children. With limited funds available, in November we made the decision to supply our Dover partners an 'essentials' pack with a reduced range of items; designed to supplement the tracksuit provided by the border force to the children on arrival.

Our packs project is very effective: for the separated children and young people who have already received one from us, it has made an important difference to their everyday life.

Feedback from children

"I have difficulty sleeping due to nightmares and anxiety so I really appreciated the gesture. I will put lavender next to my pillow." "I had no nightwear so I was really happy to get the T-shirt and will wear it this evening." "I have problems sleeping because of what happened. Thank you." "My favourite items have been the night lights and lavender. The smell relaxes me. I have been using my night light and it helps me sleep."

The profile of children we are helping

Whilst events in Ukraine and latterly in Afghanistan have dominated recent news cycles, children receiving packs have fled from wars and conflict all over the world. This is exemplified in our profiling of where children have fled from: Afghanistan, Albania, Algeria, Angola, Chad, Egypt, Eritrea, Ethiopia, Gambia, Guinea, Iran, Iraq, Kuwait, Kuwait, Bidoun, Morocco, Nigeria, Pakistan, Romania, Senegal, Somalia, South Sudan, Sudan, Syria, Turkey, and Vietnam.

The majority of the children we helped were under 16 (10% were under ten).

Feedback from partners

"It is fair to say that these packs have been received positively and with gratitude if at first with some bewilderment as it is often the first 'gift' they have ever received. Typical comments are 'can I keep it?', 'are you sure?', 'I have never been given anything like this before', & 'just for me?'."

"From our perspective it been very positive as part of an initial intervention as a sign that we care about these young people who have so often been denied respect and dignity on their tortuous journey to the UK. It is at this stage of their life as a refugee child that a few basic necessities of life are more important than so-called luxuries."

"It has been useful to ask young people if they are sleeping well. Sometimes they say yes or ok, but some say no which leads to conversations about why that is the case. The giving of a sleep pack in

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itself acknowledges their distress from lack of sleep and invites a conversation about it. One boy had witnessed his parents being shot dead and was terrified of the dark as he heard the echoes of gun shots in his head at night. The night light therefore gave him great comfort: not a cure but enabled him to feel safer. The nightlight has proved popular for this and many other reasons.

"No one given a pack has offered any criticism, only gratitude and although it can be difficult to convey the smiles and the quiet 'thank you's' onto the page. I trust this feedback gives you a sense of how much your work is appreciated."

Child Advisor at the Refugee Council in Birmingham

In the year ending June 2022, we distributed almost 5,500 packs, a 35% increase on 2021 including: 2,657 arrival packs (2021-1,809), 2,449 sleep packs (2020- 1,883), and 380 essentials packs provided just to our partners in Dover. This is a record for our small charity.

Club Class

'Club Class' is a cross between a club and a class: a weekly educational, social and cultural programme for children aged 14-18, which we have run in partnership with the Refugee Council in Croydon for many years.

It focuses on developing their social and life skills, alongside providing children with information about UK systems and processes that affect them. The group is a great place for children to meet other young people in similar situations, make friends, have fun, build confidence, and improve their English, in a fun and safe environment.

Club Class was offered online between April 2020 until the Spring of 2022 – we helped children get online by sourcing laptops where needed. This support sustained a lifeline of mutual support and connections among a community of young people who otherwise would have been left unsupported and alone, as many refugee agencies closed or operated under reduced hours during lockdowns. Feedback includes that the sessions have helped them learn how to keep themselves safe from the virus; to be more independent; and to communicate effectively.

Last year we secured funding for a second club class, which we aim to establish with partners the International Care Network in Bournemouth in the coming year.

Giving children a voice

We use our digital platforms and communications to tell the stories of separated children, sharing their needs and hopes and raising awareness of the challenges they face to encourage compassionate responses to them in wider society.

We have become members of two campaigning groups to help expand our reach in this area - 'Together with Refugees' and 'Families Together'. We have co-signed letters on issues such as: a) support for Ukrainian refugees; and, b) demanding an end to the practise of placing children into hotels whilst they await their asylum application decisions.

Ester Gluck Awards

We launched the Ester Gluck Awards in spring 2022, to celebrate separated children who have delivered or initiated a project which promoted positive social change. These awards suitably recognise Ester as the inspiration for the establishment of the Foundation and honour her life and memory.

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FUTURE PLANS

The coming year is a consolidation year focusing on priority areas as below, whilst we recover from the impacts of the pandemic. We will also develop a long-term five-year strategy 2023-2028. The key workstreams in the strategy will focus on these areas:

1. **Continue** to develop and expand our direct work with separated children and those who support them, including foster carers.
2. **Ensure** that arrival, sleep and essentials packs are available to every separated child wherever they are in the UK.
3. **Develop** our ability to influence on behalf of separated children by using our direct work with them to inform our opinions and speak with authority
4. **Grow** our individual giving fundraising by investing in appropriate marketing to grow our supporter base and expanding our portfolio of fundraising opportunities. Continue to develop our relationships with funders.
5. **Ensure** the efficient utilisation of resources within the organisation. Monitor the staffing structure and roles to ensure they are appropriate for our developing needs. Optimise the opportunities offered through volunteers and the use of interns.

Developing new programmes and input from children

Our 2021 research set out opportunities for our charity to support more separated children via new programme work. With funding from an NLCF Awards for All grant, we have established a programme manager role, which has added expertise, networks, capacity and ideas to our team.

The programme manager is tasked to embed a child-led programme infrastructure and evaluation framework; initially establishing a Youth Forum, with interpreters as needed. The purpose of the forum is two-fold:

- › informing the Foundation's work, helping drive our future direction to ensure that what we deliver meets children's needs; and,
- › offering a platform to help amplify the voices of young people in speaking up about the services and policies which directly affect them.

Foster-carers' training

We have an ambition to work closely with our partners to educate foster-carers on the specific sociological and physical needs of separated children. Initially, we will undertake a research project to identify unmet need to inform our plans.

Income generation

In order to improve the sustainability of our approach, offering a national reach more effectively, we need to diversify and grow income; reducing our reliance on income from Trusts. In today's highly competitive fundraising environment, it is key that we achieve growth in our programme work in a cost-effective way by working in partnership with others, so that our work complements existing support. We will continue to grow our digital presence, our email subscribers, Facebook supporters, and through this engage supporters giving regularly to our work and supporting us in other ways.

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FINANCIAL REVIEW

The charity presently has limited financial resources and reserves. We receive no statutory funding and our principal sources of funding are voluntary through donations from individuals, companies, Trusts, the National Lottery Community Fund, and gifts in kind (items for the Packs and pro bono support).

The Income and Expenditure Account shows total incoming resources in the year ending 30th June 2022 amounting to £333,953 (YE 2021 - £199k). Resources expended amount to £243,184 (2021 - £160k), leaving a net surplus of £90,769 (2021 - £39k). Total net assets at the year-end amounted to £192,371 (2021 - £102k). Fundraising costs as a ratio to income raised were 3%. The ratio of funds spent on overhead (including fundraising) was 9% of spend, meaning that 91 pence in every pound donated reaches children.

Reserves policy

Our free reserves as at 30th June 2022 amounted to c. £187k excluding c.£6k restricted funds. The Trustees have agreed a policy of holding three to six months of the coming year annual expenditure by way of cash reserve. This is designed to mitigate the risk of reducing our services to separated children should we find ourselves at risk of a deficit position in the event of another event affecting our ability to raise income, such as the recent pandemic. This policy will be reviewed annually by the Board of Trustees.

We have estimated that our 2022/23 plans will cost around £274k so it is prudent for us to carry over a reserve fund of £187k which equates to just under eight months of 2022/23 expenditure.

Fundraising

In the year ending June 2022 we raised around £334k in total which was 68% more than 2020/21. Donations from individuals and companies made up c. £132k of this and c. £201k (60%) was raised from generous Trusts and the National Lottery Community Fund.

We receive regular donations from connections of the Trustees and volunteers, including this year a large in memoriam gift of £66k. Our partnership with esynergy continued with financial and non-financial support with our IT systems and with HR advice. Increased awareness via our digital campaigns meant an increase in email subscribers to 11,379, and a three-fold increase on the number of individual monthly donors. We also saw the addition of another two monthly corporate donors (Impiric and FinderMonkey).

We are incredibly grateful to the individuals, and organisations who donate money and gifts in kind to us, and the individuals who volunteer their time. Without them, we simply could not survive. We would like in particular to thank esynergy, Impiric, FinderMonkey, the NLCF Awards for All programme; and the following Trusts and Foundations:

7 Stars Foundation; Alchemy Foundation; Anton Jurgens Charitable Trust; Archer Trust; Anton Jurgens Charitable Trust; Baron Davenport's Charity; Croydon Relief in Need Charity; Evan Cornish Foundation; February Foundation; Forrester Family Trust; Fulmer Charitable Trust; Garfield Weston Foundation; Goldsmiths' Company Charity; Grace Trust; Green Hall Foundation; Hugh Symons Charitable Trust; J & H Orlander Trust; Kestrelman Trust; Lady More Charitable Trust; Leach Fourteenth Trust; Leathersellers' Company Charitable Fund; Marsh Charitable Trust; Mbili Charitable Trust; MCKS Charitable Foundation UK; Prism Charitable Trust; Schroder Charity Trust; Souter Charitable Trust; Stanley Grundy Charitable Foundation Limited; Tula Trust Limited; The Worshipful Company of Grocers; Underwood Trust; and, UK Youth.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charity and a company limited by guarantee, incorporated on 6 June 2007 and registered as a charity on 24 August 2007. The charity was established under a Memorandum and Articles of Association which established its objects and powers, and how it is governed. In the event of it being wound up members are required to contribute an amount not exceeding £1.

Governance structure

The Trustees increased their meetings to monthly during the pandemic, and are responsible for the strategic policy and direction of the charity. The majority of operational decisions are delegated to the Chief Executive, in line with their responsibilities for managing the organisation in accordance with the strategic, planning, budgetary and risk management parameters, as approved by the Board.

During the year we were able to refocus the work of our Trustee Board, growing the total number to eight, including new Trustees - Alexandra Taliadoros, Rabia Nasimi, Hannah Ward and Alison Hylton-Potts. Following the resignation of our previous Chair, Sarah Castro, Angela Gluck took on the role as Acting Chair of Trustees. Alison Hylton-Potts took over the role of Treasurer from Michael Marx. We would like to thank Michael for his dedication and commitment to the Charity since our founding. Alison provided significant support on a pro bono basis as the Charity's bookkeeper for which we thank her.

Arnaud Vervoitte was appointed as our first Deputy Chair.

Our newly refreshed Trustee Board will engage in three Committees – Management, Development, and Influencing – to help steer our Charity's direction.

In terms of induction and training, the Trustees have undertaken research into the asylum system for children and young adults. Certain of the Trustees have attended seminars run by the Refugee Council and all Trustees have attended the NSPCC safeguarding training.

Management structure

The charity is managed under the leadership of its Chief Executive Officer, Richard Hammond, supported by Hannah Williams as his Executive Assistant, Ellen Rafiqi as Packs Manager and Helen Tirebuck as Programme Manager. Helen manages a freelance youth worker for Club Class and during the year Emma Gardiner took over from Egerton Gbonda. Alongside supporting the Treasurer and the team, Hannah manages the charity's digital fundraising, communications and website. A freelance fundraiser supports the Charity with its Trusts and Lottery fundraising.

Risk management

The Trustees will limit expenditure to the funds available to them from time to time. It has no present intention to borrow any monies. Internal control risks are minimized by the implementation of procedures for authorization of all transactions and projects. Key risks are recorded on our risk register and discussed at Board Meetings.

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Under our Safeguarding Policy, all trustees, staff and key volunteers are required to hold a DBS certificate which they get updated every three years. Our CEO and key staff likely to work with children have an 'enhanced' DBS check. We have ensured that our policy and any associated procedures /training comply with statutory requirements. Our policy reflects available guidance on good practice in safeguarding children, young people and vulnerable adults, and that safeguarding arrangements are proportionate to the risks involved. We have committed to addressing safeguarding throughout our work, through the three pillars of prevention, reporting and response. During the year we also developed and / or updated the following policies: Health and Safety Policy including Manual Handling Procedure (update); Reserves Policy (update); and, Whistleblowing Policy (new).

Public benefit

The Trustees, having considered section 4 of the Charities Act 2006, have satisfied themselves that they have complied with the duty to have regard to the Public Benefit guidance published by the Charity Commission. The Activities and Achievements of The Separated Child Foundation are outlined in this Report and the Trustees believe, demonstrate that The Separated Child Foundation is providing public benefit. The Trustees seek to benefit primarily those separated children within the UK, wherever they reside.

Responsibilities of the Trustees

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 charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those financial statements, the Trustees should follow best practice and:

- › select suitable accounting policies and then apply them consistently;
- › make judgements and estimates that are reasonable and prudent; and,
- › prepare the financial statements on the going concern basis unless it is inappropriate to assume that company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking steps for the prevention and detection of fraud and other regularities. The Trustees who served during the period under review and up to the date of this report are set out on page 2.


Audit

Under the Charities Act 2011, an audit is required where the turnover exceeds £1,000,000. Accordingly, in interests of cash flow preservation, the Trustees have not appointed an auditor but have appointed an Independent examiner.

Approved by the Trustees and signed on their behalf by:



Mrs Alison Hylton-Potts (Treasurer)

 12/1/2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SEPARATED CHILD FOUNDATION

Independent examiner's report to the trustees of the separated Child Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

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

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


Jonathan Askew
ICAEW
Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

Date:26/1/2023.....

The Separated Child Foundation
Statement of Financial Activities
for the year ended 30 June 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	4	266,622	67,245	333,867	199,300
Investments	5	86	-	86	9
Total		266,708	67,245	333,953	199,309
Expenditure on:					
Raising funds	6	10,992	-	10,992	9,328
Charitable activities	7	145,394	86,798	232,192	150,746
Total		156,386	86,798	243,184	160,074
Net gains on investments		-	-	-	-
Net income	8	110,322	(19,553)	90,769	39,235
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		110,322	(19,553)	90,769	39,235
Other gains and losses					
Net movement in funds		110,322	(19,553)	90,769	39,235
Reconciliation of funds:					
Total funds brought forward		76,427	25,175	101,602	62,367
Total funds carried forward		186,749	5,622	192,371	101,602

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Balance Sheet
at 30 June 2022

Company No. 06270575	Notes	2022 £	2021 £
Current assets			
Debtors	11	27,100	350
Cash at bank and in hand		168,929	103,607
		<u>196,029</u>	<u>103,957</u>
Creditors: Amount falling due within one year	12	(3,658)	(2,355)
Net current assets		<u>192,371</u>	<u>101,602</u>
Total assets less current liabilities		<u>192,371</u>	<u>101,602</u>
Net assets excluding pension asset or liability		<u>192,371</u>	<u>101,602</u>
Total net assets		<u>192,371</u>	<u>101,602</u>
The funds of the charity			
Restricted funds	13		
Restricted income funds		5,622	25,175
		<u>5,622</u>	<u>25,175</u>
Unrestricted funds	13		
General funds		186,749	76,427
		<u>186,749</u>	<u>76,427</u>
Reserves	13		
Total funds		<u>192,371</u>	<u>101,602</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 June 2022 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 12 January 2023

And signed on its behalf by:

A. Hylton-Potts

A.J. Hylton-Potts
Trustee
12 January 2023

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 probable to receive - it is more likely than not that the economic benefits associated with the transaction or gift will flow to the charity, and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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The Separated Child Foundation
Notes to the Accounts

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.

2 Company status

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

The Separated Child Foundation
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	96,341	102,959	199,300
Investments	9	-	9
Total	96,350	102,959	199,309
Expenditure on:			
Raising funds	17,500	-	17,500
Charitable activities	49,615	92,959	142,574
Total	67,115	92,959	160,074
Net income	29,235	10,000	39,235
Net income before other gains/(losses)	29,235	10,000	39,235
Other gains and losses:			
Net movement in funds	29,235	10,000	39,235
Reconciliation of funds:			
Total funds brought forward	47,192	15,175	62,367
Total funds carried forward	76,427	25,175	101,602

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Trusts / NLCF	134,158	67,245	201,403	71,000
Donations	132,464	-	132,464	128,300
	266,622	67,245	333,867	199,300

5 Income from investments

	Unrestricted £	Total 2022 £	Total 2021 £
	86	86	9
	86	86	9

The Separated Child Foundation
Notes to the Accounts

6 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Costs of generating voluntary income</i>			
Trusts / NLCF	10,992	10,992	9,328
	<u>10,992</u>	<u>10,992</u>	<u>9,328</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Arrival and sleep packs	76,321	74,798	151,119	78,522
Club class	3,900	-	3,900	5,100
Salaries/wages	54,167	12,000	66,167	48,872
Other management/support costs	7,970	-	7,970	17,262
<i>Governance costs</i>				
Independent examination fees	1,740	-	1,740	990
Legal fees for new articles of association	1,296	-	1,296	-
	<u>145,394</u>	<u>86,798</u>	<u>232,192</u>	<u>150,746</u>

8 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Independent Examiner's fee	1,740	990

9 Trustee remuneration and expenses

One or more of the trustees has been paid expenses in the current or prior periods.

	2022 Number	2021 Number
Number of trustees paid expenses	1	-
The nature of the reimbursed expenses	Travel expenses	
	£	£
Total expenses reimbursed to trustees	67	-

The Separated Child Foundation
Notes to the Accounts

10 Staff costs

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

The average monthly number of full time equivalent employees during the year was as follows:

	2022	2021
	Number	Number
Charitable Activities	4	3
	<u>4</u>	<u>3</u>

11 Debtors

	2022	2021
	£	£
Other debtors	26,950	-
Prepayments and accrued income	150	350
	<u>27,100</u>	<u>350</u>

12 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Trade creditors	221	-
Other creditors	204	-
Accruals	3,233	2,355
	<u>3,658</u>	<u>2,355</u>

The Separated Child Foundation
Notes to the Accounts

13 Movement in funds

	At 1 July 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 30 June 2022 £
Restricted funds:				
Restricted income funds:				
UK Youth	12,000	-	(12,000)	-
Underwood Trust	-	10,000	(10,000)	-
NLCF - Awards for All	5,175	-	(5,175)	-
NLCF - Awards for All	-	9,975	(4,353)	5,622
Stanley Grundy Charitable Foundation	-	9,000	(9,000)	-
7 Stars Foundation	-	7,500	(7,500)	-
The Worshipful Company of Grocers	-	5,000	(5,000)	-
Green Hall Foundation	-	5,000	(5,000)	-
February Foundation	-	5,000	(5,000)	-
Other restricted funds	8,000	15,770	(23,770)	-
Total	25,175	67,245	(86,798)	5,622
Unrestricted funds:				
General funds	76,427	266,708	(156,386)	186,749
Total funds	101,602	333,953	(243,184)	192,371

Purposes and restrictions in relation to the funds:

Restricted funds:

UK Youth	Funding towards CEO salary, governance, and fundraising costs
Underwood Trust	Funding towards arrival and sleep packs
NLCF - Awards for All	Funding towards packs manager salary and packs costs
NLCF - Awards for All	Funding towards Programme manager salary and materials
Stanley Grundy Charitable Foundation	Funding towards arrival and sleep packs
7 Stars Foundation	Funding towards arrival and sleep packs
The Worshipful Company of Grocers	Funding towards arrival and sleep packs
Green Hall Foundation	Funding towards arrival and sleep packs
February Foundation	Funding towards arrival and sleep packs
Other restricted funds	Funding towards arrival and sleep packs

The Separated Child Foundation
Notes to the Accounts

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	192,371	192,371
	<u>192,371</u>	<u>192,371</u>

15 Reconciliation of net debt

	At 1 July 2021	Cash flows	At 30 June 2022
	£	£	£
Cash and cash equivalents	103,607	65,322	168,929
	<u>103,607</u>	<u>65,322</u>	<u>168,929</u>
Net debt	<u>103,607</u>	<u>65,322</u>	<u>168,929</u>

16 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022	2022	2021	2021
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2022	2021
	£	£
The pension cost charge to the company amounted to:	<u>1,301</u>	<u>810</u>

17 Related party disclosures

<i>Name of related party</i>	R. Nasimi
<i>Description of relationship between the parties</i>	Trustee
<i>Description of transaction and general amounts involved</i>	The charity paid travel expenses of £49 to R. Nasimi, a trustee in connection with their duties as a trustee.
<i>Controlling party</i>	

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

The Separated Child Foundation
Detailed Statement of Financial Activities
for the year ended 30 June 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Trusts / NLCF	134,158	67,245	201,403	71,000
Donations	132,464	-	132,464	128,300
	<u>266,622</u>	<u>67,245</u>	<u>333,867</u>	<u>199,300</u>
Investments				
	86	-	86	9
	<u>86</u>	<u>-</u>	<u>86</u>	<u>9</u>
Total income and endowments	<u>266,708</u>	<u>67,245</u>	<u>333,953</u>	<u>199,309</u>
Expenditure on:				
Costs of generating donations and legacies				
Trusts / NLCF	10,992	-	10,992	9,328
	<u>10,992</u>	<u>-</u>	<u>10,992</u>	<u>9,328</u>
Total of expenditure on raising funds	<u>10,992</u>	<u>-</u>	<u>10,992</u>	<u>9,328</u>
Charitable activities				
Arrival and sleep packs	76,321	74,798	151,119	78,522
Club class	3,900	-	3,900	5,100
Salaries/wages	54,167	12,000	66,167	48,872
Other management/support costs	7,970	-	7,970	17,262
	<u>142,358</u>	<u>86,798</u>	<u>229,156</u>	<u>149,756</u>
Governance costs				
Independent examination fees	1,740	-	1,740	990
Legal fees for new articles of association	1,296	-	1,296	-
	<u>3,036</u>	<u>-</u>	<u>3,036</u>	<u>990</u>
Total of expenditure on charitable activities	<u>145,394</u>	<u>86,798</u>	<u>232,192</u>	<u>150,746</u>
Total expenditure	<u>156,386</u>	<u>86,798</u>	<u>243,184</u>	<u>160,074</u>
Net gains on investments	-	-	-	-
Net income	<u>110,322</u>	<u>(19,553)</u>	<u>90,769</u>	<u>39,235</u>
Net income before other gains/(losses)	<u>110,322</u>	<u>(19,553)</u>	<u>90,769</u>	<u>39,235</u>
Other Gains	-	-	-	-

The Separated Child Foundation
Detailed Statement of Financial Activities

Net movement in funds	110,322	(19,553)	90,769	39,235
Reconciliation of funds:				
Total funds brought forward	76,427	25,175	101,602	62,367
Total funds carried forward	186,749	5,622	192,371	101,602