



Partnership for Children

Trustees' annual report and financial statements for the year ended 31 December 2022



Partnership for Children

Contents

	Page
Trustees' annual report	3 - 10
Auditors' report to the members	11-13
Statement of financial activities	14
Balance sheet	15
Notes to the financial statements	16 - 22
Comparative Statement of Financial Activities for prior year	23

Partnership for Children

The Trustees are pleased to present their annual report and financial statements for the year ended 31 December 2022.

The financial statements comply with the charity's Memorandum of Association, the Companies Act 2006 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).

Directors and Trustees

The Directors of Partnership for Children are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. Those serving during the year were:

Caroline Spicer, Chair (retired 16 Nov 2022)

Jeppe Kristen Toft (appointed 8 March 2022, Chair from 16 Nov 2022)

Davide Antognazza

Joanne Derrick (appointed 27 April 2022)

Juliana Fleury (retired 16 Nov 2022)

Prof Neil Humphrey (retired 22 Sept 2022)

Verity Linnell (appointed 8 March 2022)

Hein Marais

Miranda Novak

Prina Patel (appointed 27 April 2022)

Prof Panos Vostanis (retired 17 Feb 2022)

Nicola Woolf (appointed 8 March 2022)

The Chief Executive during the year was Wendy Tabuteau.

Structure, Governance and Management

The charity is a company limited by guarantee and has no share capital and is governed by a Memorandum and Articles of Association. The charity was incorporated in England and Wales on 30 August 2001, with Company no. 4278914, and UK Charity no. 1089810.

The registered and principal address is 26-27 Market Place, Kingston upon Thames, Surrey, KT1 1JH.

Relationships with other charities and organisations

Partnership for Children has agreements with organisations which run our Skills for Life mental health promotion programmes *Zippy's Friends*, *Zippy's Friends for Special Educational Needs*, *Apple's Friends*, *Passport* and *SPARK Resilience* in their respective countries. These are independent organisations which run the programmes under licence.

Appointment of Trustees

Trustees are appointed or reappointed at Annual General Meetings and retire by rotation. New Trustees are appointed by the existing Trustees, and are briefed on their obligations, the content of the Memorandum and Articles of Association, the strategic plan and recent financial performance. They are introduced to the staff and briefed extensively on the charity's work and have the opportunity to see the programmes running in schools.

The Board of Trustees can have between three and nine members and holds regular meetings to oversee the charity's activities. The Chief Executive is appointed by the Trustees to manage day-to-day operations and to facilitate effective operations. She has delegated authority for operational matters, including finance and HR.

Partnership for Children

The Board met four times in 2022 with additional meetings for the Finance Sub Committee and a Strategic Away Day.

Risks and internal control

The major risks to which the charity is exposed have been identified by the Chief Executive and Trustees, and systems established to mitigate those risks are reviewed on a regular basis.

Objectives and Activities

Partnership for Children's Vision is a world in which the development of mental health and emotional resilience is part of life for every child – at home, at school and in the community. Our Mission is to help children and young people, throughout the world, develop skills which will enhance their present and future emotional well-being. The overall strategic goal for the period 2020 – 2023 is to increase our impact globally through collaborative, multi-lateral partnerships with a focus on four strategic goals:

1. Reach more children and young people, including underserved groups, through evidence-informed programmes
2. Enhance partnerships to increase reach and sustainability
3. Grow our funding to resource our ambitions for new programmes and partnerships
4. Optimise the structure and capacity of Partnership for Children to deliver our strategic goals

The Trustees note the Charity Commission's guidance on the need for charities to deliver a public benefit. They have complied with the duty in section 17 of the Charities Act 2011, and believe that our Strategic Plan (2020- - 2023) to increase our impact globally through collaborative, multi-lateral partnership shows how we plan to meet this responsibility.

Achievements and performance in 2022 against our four strategic goals:

Reach more children and young people, including underserved groups, through evidence informed programmes:

Despite the ongoing challenges of the global pandemic, the war in Ukraine and the cost-of-living crisis, 161,518 children and young people took part in our Skills for Life programmes globally in 2022 and over 2.5 million children around the world have benefitted from our work since Partnership for Children was founded in 2001.

In September we launched our new online teaching platform to host our updated Skills for Life resources in English. The online platform contains the up-to-date materials for all four of the Skills for Life programmes and means that teachers can deliver the programmes directly from the online teaching platform without needing to download lesson plans.

Our revised and updated versions of *Zippy's Friends* and/or *Apple's Friends* are being translated by our Licenced Partners in Lithuania, Bulgaria, Norway, Kenya, Poland, Portugal, Iceland and Kenya. Ireland and Cayman are using the updated materials in English.

In May we launched our new Skills for Life as a Whole School Approach to Wellbeing Resource to provide schools around the world with practical advice and resources to embed the Skills for Life programmes effectively as a whole school approach to emotional health and mental wellbeing. As children spend so much of their time in school, schools play a key role in helping children develop resilience and coping skills. A whole school approach to mental health and wellbeing is a co-ordinated multi-component approach that is used across an educational setting to give schools a framework for supporting the emotional health and wellbeing of all staff and pupils.

Partnership for Children

Thanks to on-going funding from the Kavli Trust, we continued our work to train and support schools in Dumfries and Galloway and the Northeast of England to run our full range of Skills for Life Programmes. The second year of the evaluation was completed in schools taking part in the project in Scotland and we obtained new and valuable insights from teachers, headteachers, the wider school staff and parents about how our Skills for Life programmes improve well-being and how different delivery approaches contribute to successful implementation.

Our work with children who are most at risk of poor mental health (vulnerable children) continued to develop thanks to funding from a number of trusts and foundations. We are midway through a 3-year project to improve the social and emotional well-being of young carers by training professionals at Young Carer Services to run our Skills for Life programmes. In 2022 19 staff members from nine young carers services attended training in at least one of our Skills for Life programmes. In April 2022 we joined The Young Carers Alliance and were subsequently invited to speak at the Young Carers Alliance policy forum on young carers and mental health.

Our work with children with special educational needs continues to develop. 53 children at eight special schools in the UK benefited from improved social and emotional skills as a result of participating in an evaluation conducted by the University of Birmingham. Teachers at these schools were trained in how to support children's well-being by implementing *Zippy's Friends for Pupils with Special Educational Needs*. In 2022 over 1,000 children took part in *Zippy's Friends for Pupils with Special Needs* in Cayman, Lithuania, Mauritius, Norway and the UK.

Research increasingly recognises the transition to secondary school as one of the most stressful events a child will experience – particularly as it coincides with concerns around increased academic pressure, puberty, social media and changing friendships. If a child struggles with this transition, it can have a negative impact on their social, emotional and academic outcomes. After months of interrupted education due to COVID-19, many children are particularly vulnerable to mental ill health. A grant from Allen & Overy meant that we were able to provide funded training and resources to schools and local NHS services in London (Tower Hamlets and Hackney) to run *SPARK Resilience* with children in this age group to support their mental health and well-being as this crucial time in their lives.

Enhance partnerships to increase reach and sustainability

During 2022 we worked in partnership with a large number of organisations around the world to promote good mental health for children. As a small charity, we rely on strong partnerships and meaningful collaboration with other organisations to achieve our goals.

The following independent organisations held a licence to run our Skills for Life programmes in their respective countries during the year and collectively reached 161,518 children:

- Argentina –Asociación SER+
- Belgium – ASBL Educa Santé
- Brazil – Associação Pela Saúde Emocional de Crianças (ASEC)
- Bulgaria – Animus Association Foundation
- Canada – The University of Quebec at Montreal, Centre for Research and Intervention on Suicide, Ethical Issues and End-of-Life Practices (CRISE)
- Cayman Islands – Alex Panton Foundation
- China – China Social Welfare Foundation; National Institute of Education Sciences; The Education University of Hong Kong
- Czech Republic – E-Clinic
- Denmark – StyrkeAkademiet

Partnership for Children

- France – Fédération Départementale des Foyers Ruraux de Charente Maritime
 - Iceland – The Public Health Institute
 - India – The Sangath Society for Child Development and Family Guidance
 - Ireland – Health Service Executive
 - Jordan – NGO Umnyat
 - Kenya – Premier Academy, SHOFCO
 - Korea – Nam-Gu Mental Health Welfare Centre, Gwangju
 - Kuwait – NGO Coping
 - Lithuania – Vaiko Labui
 - Mauritius – Action for Integral Human Development (AIHD)
 - Norway – Voksne for Barn
 - Poland – Centrum Pozytywnej Edukacji (COPE)
 - Portugal - Escutar
 - Saudi Arabia – Encyclopedia of Science Schools, The Story of Toy Centre
 - Singapore – Health Promotion Board, Preventive Health Programmes Division
 - Slovakia – OZ Zippy
 - United States – Center for Autism and Early Childhood Mental Health, Montclair State University, NJ
- Our programmes are also delivered in a number of international schools in Europe and South East Asia

During 2022, we supported our Licenced Partners to deliver our Skills for Life Programmes in their own counties by sharing best practice in programme delivery, evaluation and funding with and between Partners. This included hosting regular online meetings and webinars on topics relevant to partners. In 2022 we all shared our work on digital communications, whole school approach to mental health and research and evaluations.

Alongside our direct work with schools in the UK to support them to run our Skills for Life programmes, we worked in partnership with a variety of other organisations to reach children and young people including;

- Oldham Council’s Mental Wellbeing Team
- Children North East
- Sleeping Giants (Dumfries and Galloway)
- Young Carers Services
- Gloucestershire County Council Educational Psychology Team
- Southend Educational Psychology Service
- East London NHS Foundation Trust
- Bounce Forward
- Bounce Together
- Beyond
- Foster Care Associates
- Action for Children
- Better Lives Partnership
- MOVE Europe
- SALUS (Kent)
- Widgit

The charity belongs to relevant networks in pursuance of its work. During 2022 we actively worked with CYPMHC (Children and Young People’s Mental Health Coalition), the Anti-Bullying Alliance, the Council for Disabled Children, the Fair Education Alliance, Small Charities Coalition, the Childhood Bereavement Network, the Young Carers Alliance, the Early Intervention Foundation, the Education Endowment Foundation, and the Schools Wellbeing Partnership. We were also members of and took part in activities organised by CASEL, International Positive Psychology Association (IPPA), the European Network for Social and Emotional Competence (ENSEC) and the Global Mental Health Action Network.

Partnership for Children

The value of our Skills for Life Programmes was recognised internationally – *Passport* was designated as a SElect Approach by CASEL and we were winners of the NAPCE award for our international contribution to pastoral care.

We worked with the University of Manchester and the University of Birmingham in order to research and evaluate our programmes and we worked in partnership with a number of strategic, multi-year funders such as the Kavli Fund and the Rayne Foundation. We also contributed course content for the University of East London's new Positive Psychology in Education Master's Degree.

Grow our funding to resource our ambitions for new programmes and partnerships

Our approach to fundraising activities

Unlike many charities, we do not have a fundraising department – our fundraising is done by the CEO and Programme Director with support from a freelance Trust and Foundations consultant. This enables us to build personal and long-term relationships with our donors and for fundraising to link closely to our programmatic needs rather than be seen as an add on. This also keeps our fundraising costs down and means time spent on fundraising is both efficient and effective.

Our goal is to increase core funding to enable the development of new programmes, tailored content and evidence informed improvement. Our approach has been to maintain a balance between earned income and voluntary donations from fundraising. This year 65% of our income was earned from licence fees, training and sale of materials and 35% was from voluntary donations and grants (compared to 55% from earned income and 45% from voluntary income in 2021). This increase in earned income as a percentage of the whole is due in part to two significant orders for printed resources for schools in Ireland.

In 2022 we continued to receive funding from the Rayne Foundation for our work with young carers and received our first donation from Investec for this important work. We completed our work funded by the Allen & Overy Foundation to provide our *SPARK Resilience* programme, resources and training to primary schools and NHS services in London (Tower Hamlets and Hackney). We continued our funded partnership with the Kavli Trust in Scotland and the Northeast and received new funding from the Baily Thomas Charitable Fund, the Brian Murtagh Charitable Trust and Investec. We were also pleased to receive repeat funding from several trusts who have taken an interest in and funded our work over the years.

We are particularly grateful to our Friends who are regular donors who support our work. Many of our Friends have supported Partnership for Children since we were founded in 2001 and we were honoured to receive a significant legacy from one of our Friends who, during her life, took a keen interest in and supported our work for many years.

During 2022 we continued to raise our profile and market our programmes to schools, teachers and potential partners around the world via social media, reaching 193,946 people through Twitter, Facebook and LinkedIn and our free well-being activities proved a popular resource for teachers and parents with 88,934 visits to this page on our website.

The charity continues to participate in the voluntary system of fundraising regulation operated by the Fundraising Regulator.

Optimise the structure and capacity of Partnership for Children to deliver our strategic goals

After restructuring our staff and freelance team at the end of 2021, we bedded in the new structure in 2022. As a small team, we are continually looking at ways to improve how we work such as making full use of digital technology, redefining roles and working more closely with our Licenced Partners.

Partnership for Children

In the Spring of 2022, we were delighted to welcome five new Trustees to the Board to take over from a number of Trustees who had come to the end of their term of office. The new Trustees bring considerable expertise to the Board as well as contributing new insights to our refreshed Strategic Plan for 2023 – 2025. Jeppe Kristen Toft took over as Chair from Caroline Spicer, who had served on the Board for six years, five as Chair. Jeppe, a qualified teacher and Director of Livslinien – the Danish national suicide prevention helpline, returns to the Board after being a founding member of the Board from 2001 – 2009. We were also very pleased to welcome two new advisors to support our work – Brian Mishara and Professor Ilona Boniwell. Both have long standing associations with our work and our programmes – Brian was a past PFC Board member and involved in the development of *Zippy's Friends* and he led the team that created *Passport: Skills for Life*. Ilona co-created and piloted the first edition of *SPARK Resilience* and was instrumental in supporting PFC to adapt and launch the new version in 2020. We are extremely grateful to all our Trustees and Advisors who give freely of their time and expertise to guide us in our work.

Financial Review

In 2022 our income was £354,168 (£284,398 in 2021) and expenditure was £325,739 (£403,887 in 2021), resulting in a surplus of £28,429 (£119,489 deficit in 2021).

The significant turnaround from a deficit of £119,489 to a surplus of £28,429 is due to a reduction in expenditure as a result of the staff restructure in 2021 and an increase in income thanks to an unexpected legacy and two significant orders for printed resources. We therefore ended the year with total charity funds of £228,276 (£199,847 in 2021).

Our budget for 2023 is showing a deficit of £17,000 due to a one-off investment in IT infrastructure and further investment in our online learning platform, however, these investments will save time and money in the future as we will be able to work more efficiently and should enable us to return to a break even and ultimately a surplus budget in future years. Partnership for Children remains financially stable, with a broad income base, a good balance between earned and voluntary income, tightly controlled costs and a small but agile and dedicated staff team and Board of Trustees.

Investment powers and policy

Under the Memorandum and Articles of Association, the charity may invest its surplus funds in any way the Trustees wish. We maintain two current accounts at HSBC Bank plc, one interest bearing deposit account at Charity Bank and one interest bearing deposit account at Bath Building Society.

Reserves policy and going concern

The charity has a policy of holding a Special Reserve equivalent to at least three months' core expenditure, in order to ensure that our work is not disrupted by short-term revenue problems, and that in the unlikely event of the charity having to close down, costs could be covered. The Special Reserve of £100,000 was maintained at this level throughout the year and this level falls within the policy. The Finance Sub Committee regularly reviews our reserves levels to ensure they are appropriate for the size of the organisation.

Indemnity insurance

The charity paid insurance premiums of £243.74 for the period to indemnify Trustees from any loss arising from neglect or defaults of Trustees and any consequent loss.

Partnership for Children


Plans for future periods

The Trustees believe that the charity is in good shape and well-placed to achieve our mission and our refreshed strategy (2023 – 2025):

Strategic Plan 2023-25




Vision



A world in which good mental health and emotional resilience is part of life for every child – at home, at school and in the community

Mission



To help children and young people, throughout the world, develop skills which will enhance their present and future emotional well-being



Goals	How will we reach our goals?	What does success look like?
Develop and promote a range of mental health promotion programmes that enhance the mental health and emotional resilience of children, teachers and parents	<ul style="list-style-type: none"> We will enhance our <i>Skills for Life</i> programmes to reach and support teachers, parents, pre-school children and groups of vulnerable children We will ensure the quality and effectiveness of our programmes through independent research 	<ul style="list-style-type: none"> We will reach more children and young people globally through our evidence informed programmes Our programmes (digital and print) are relevant and continue to evolve to meet the changing needs of our beneficiaries Our programmes will have an up-to-date evidence base Vulnerable children (who are most at risk of mental health difficulties) will have access to our programmes
Develop mutually beneficial and sustainable partnerships with organisations around the world to increase our reach	<ul style="list-style-type: none"> Amplify our reach through sustainable partnerships with a range of organisations who share our mission and vision 	<ul style="list-style-type: none"> A range of strategic alliances and collaborative partnerships
Build a healthy and sustainable organisation	<ul style="list-style-type: none"> Maintain a flexible organisation structure and invest and nurture talent to be able to respond effectively to a changing environment Ensure diversity of income streams (earned and voluntary) and long term funding partnerships 	<ul style="list-style-type: none"> We will have a diverse and engaged team of staff, Trustees and volunteers working towards a common mission and vision <i>Partnership for Children</i> will be financially healthy with sufficient reserves to survive difficult times and a diverse income stream to limit risk

Partnership for Children

Statement of Trustees' responsibilities

Company and charity law requires the Trustees to prepare the trustees' report and the financial statements in accordance with FRS102 and the charity SORP (FRS 102). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for that period.

In doing so, the Trustees are responsible for:

- selecting suitable accounting policies and then applying them consistently;
- making sound judgements and estimates that are reasonable and prudent;
- preparing the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- the maintenance and integrity of the corporate and financial information included on the charity's website.

The Trustees are responsible for maintaining adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

David Howard are deemed to be reappointed in accordance with Section 487(2) of the Companies Act 2006.

In so far as the Trustees are aware, at the time of approving our Trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- the Trustees, having made enquiries of fellow Trustees and the charity's auditors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

By order of the Trustees


Jeppe Kristen Toft
Chair
Board of Trustees

Date 17 / 5 2023

Partnership for Children

Independent auditors' report to the members of Partnership for Children

Opinion

We have audited the financial statements of Partnership for Children for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st December 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Partnership for Children

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit; or
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare the Report of the Trustees.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;

Partnership for Children

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including such as the Charities Act 2011, taxation legislation, data protection, anti-bribery, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- To address the risk of fraud through management bias and override of controls, we:
 - performed analytical procedures to identify any unusual or unexpected relationships;
 - tested journal entries to identify unusual transactions;
 - assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 22 were indicative of potential bias; and
 - investigated the rationale behind significant or unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of trustees as to actual and potential litigation and claims;
- reviewing correspondence with relevant regulators

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Philip Lane FCCA
Senior Statutory Auditor

Date 17/5/23

For and on behalf of David Howard, Statutory Auditors
1 Park Road
Hampton Wick
Kingston-upon-Thames
Surrey KT1 4AS

Partnership for Children

Statement of financial activities (including Income and Expenditure account) for the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Income:					
Donations and legacies	4	57,295	67,675	124,970	129,007
Income from charitable activities	5	227,344	-	227,344	155,156
Income from investments	6	1,854	-	1,854	235
Total income		286,493	67,675	354,168	284,398
Expenditure					
Expenditure on raising funds	7	32,110	-	32,110	35,834
Expenditure on charitable activities	8	196,692	90,390	287,082	364,057
Governance	8	6,547	-	6,547	3,996
Total expenditure		(235,349)	(90,390)	(325,739)	(403,887)
Net income/(expenditure) before transfers		51,144	(22,715)	28,429	(119,489)
Gross transfers between funds		-	-	-	-
Net income/(expenditure) and net movement in funds for the year		51,144	(22,715)	28,429	(119,489)
Fund balances at 1 January 2021		140,416	59,431	199,847	319,336
Fund balances at 31 December 2022		191,560	36,716	228,276	199,847

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Partnership for Children

Balance sheet as at 31 December 2022

		2022		2021	
Note	£	£	£	£	£
Fixed assets					
Tangible assets	13		890		1,186
Current assets					
Stock		23,450		33,054	
Debtors	14	40,501		19,090	
Cash at bank and in hand		291,297		239,126	
		355,248		291,270	
Liabilities					
Creditors falling due within one year	15	(127,862)		(92,609)	
Net current assets			227,386		198,661
Net assets	16		228,276		199,847
The funds of the charity:					
Restricted income funds	17		36,716		59,431
Unrestricted income funds	18		191,560		140,416
Total charity funds			228,276		199,847

The financial statements are prepared in accordance with the special provisions of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102))

The financial statements were approved by the Board and signed on its behalf by


Jeppe Kristen Toft
Chair
Board of Trustees

Date 17/5 2023

Charity number: 1089810
Company number: 4278914

Partnership for Children

Notes to the financial statements for the year ended 31 December 2022

1. Accounting policies

1.1. 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 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Preparation of the accounts on a going concern basis

The Trustees regularly review forecasts of income and liabilities, as well as operational plans, and consider that the charity has adequate resources to continue as a going concern for the next 12 months from the date of this report. The principal accounting policies adopted in the preparation of the financial statements are set out below.

1.3. Income

Income is recognised in full in the Statement of Financial Activities in the year in which it is receivable and when the effect of a transaction results in an increase in the charity's assets.

Grants receivable are recognised when entitlement to the grant is confirmed and in line with the specific requirements of the funding agreement.

1.4. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable activities' direct costs and support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Internal costs are allocated to restricted activities on the basis of time spent by staff on pursuing such projects, and external costs are allocated where they are incurred directly for that purpose. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6. Tangible fixed assets and depreciation

Individual fixed assets costing £250 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	20%-33% straight line		
Office furniture	-20%	straight	line

1.7. Stock

Stock of programme materials is included at the lower of cost or net realisable value.

Partnership for Children

Notes to the financial statements for the year ended 31 December 2022

1.8. Funds structure

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. The charity operates a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose. Movement in this category is disclosed in note 17 and 18.

1.9. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2.0. Creditors and provisions

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.

2.1. Debtors

Trade and other debtors are recognised at the settlement amount due.

2. Turnover

Turnover is the amount derived from ordinary activities and stated net of VAT. Income attributable to geographical markets outside the United Kingdom amounted to 43% for the year.

3. Information and legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £0 per member of the charity. The charity was incorporated in England and Wales on 30 August 2001, with Company no. 4278914, and UK Charity no. 1089810. The registered office is 26-27 Market Place, Kingston Upon Thames, Surrey, KT1 1JH.

4. Donations and legacies

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Donations	31,862	-	31,862	27,400
Grant – Job Retention Scheme	-	-	-	-
Gift Aid recovered	343	-	343	419
Corporate	-	52,675	52,675	54,302
Legacy	25,090	-	25,090	-
Work with Vulnerable Children	-	15,000	15,000	46,886
	<u>57,295</u>	<u>67,675</u>	<u>124,970</u>	<u>129,007</u>

Partnership for Children

Notes to the financial statements for the year ended 31 December 2022

5. Income from charitable activities	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Licence fees, training and support	93,270	-	93,270	114,912
Sale of materials	134,074	-	134,074	40,244
	<u>227,344</u>	<u>-</u>	<u>227,344</u>	<u>155,156</u>

6. Income from investments	Unrestricted funds £	2022 £	2021 £
Bank deposit interest	1,854	1,854	235
	<u>1,854</u>	<u>1,854</u>	<u>235</u>

7. Expenditure on Raising funds	Unrestricted funds £	2022 £	2021 £
Fundraising costs	32,110	32,110	35,834
	<u>32,110</u>	<u>32,110</u>	<u>35,834</u>

8. Charitable Activities

	Programme Staff Costs £	Programme Direct Costs £	Support Costs £	Total £	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
UK Programme	35,998	13,310	27,245	76,553	76,553	-	76,553	78,567
Overseas Programme	49,985	38,187	31,967	120,139	120,139	-	120,139	162,087
Follow up programme	-	-	-	-	-	-	-	47,261
Kavli Programme	26,821	14,586	10,135	51,542	-	51,542	51,542	48,532
Vulnerable Children	24,403	4,717	9,728	38,848	-	38,848	38,848	26,610
	<u>137,207</u>	<u>70,800</u>	<u>79,075</u>	<u>287,082</u>	<u>196,692</u>	<u>90,390</u>	<u>287,082</u>	<u>364,057</u>

Support Costs	UK Programme £	Overseas Programme £	Follow up Programme £	Kavli Programme £	Vulnerable Children £	Total 2022 £	Total 2021 £
Staff costs	15,865	19,371	-	6,386	5,772	47,394	43,910
Premises	5,921	6,572	-	1,953	2,071	16,517	16,657
Office Administration	799	851	-	258	254	2,162	1,869
IT	3,128	3,472	-	1,032	1,095	8,727	8,346
VAT	820	911	-	271	287	2,289	8,507
Consultants	-	-	-	-	-	-	3,200
Publicity	712	790	-	235	249,	1,986	4,190
Accountancy	-	-	-	-	-	-	2,830
Total Support Costs	<u>27,245</u>	<u>31,967</u>	<u>-</u>	<u>10,135</u>	<u>9,728</u>	<u>79,075</u>	<u>89,509</u>

Partnership for Children

Notes to the financial statements for the year ended 31 December 2022

Governance costs:

	Unrestricted funds	Restricted funds	2022 £	2021 £
Audit fees	3,964	-	3,964	3,790
Confirmation statement fee	13	-	13	13
Trustees' expenses	1,955	-	1,955	-
Trustees' indemnity insurance	244	-	244	193
Board Meetings	371	-	371	-
	6,547	-	6,547	3,996

9. Net income for the year

	2022 £	2021 £
Net income for the year is stated after charging:		
Depreciation and other amounts written off tangible assets	296	988
Auditors' remuneration – in respect of audit services	3,964	3,790
Auditor' other services	100	590
	—————	—————

10. Staff

Staff numbers

The average number of employees (full-time equivalents) during the year was:	2022 Number	2021 Number
Employees	4.3	5
	—————	—————

Analysis of staff costs

	2022 £	2021 £
Wages and salaries	186,894	241,603
Social security costs	14,278	21,015
Other pension costs	9,346	11,040
Redundancy payment	-	21,320
	210,518	294,978

There were no employees with emoluments above £60,000 during the year (2021: 1).

11. Trustees' emoluments

Trustees do not receive remuneration but are reimbursed for expenses. During the year ended 31 December 2022 four Trustees (2021 – Nil) were reimbursed their travel and subsistence costs to attend an in-person strategy away day in London. A total of £1,955 (2021 - Nil) was spent on Trustee expenses plus £13 confirmation statement fee.

12. Pension costs

The company operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £9,346 (2021- £11,040).

Partnership for Children

Notes to the financial statements for the year ended 31 December 2022

13. Tangible fixed assets		Office and computer equipment	Office furniture	Total
		£	£	£
Cost				
At 1 January 2022	30,252	2,348	32,600	
Additions	-	-	-	
At 31 December 2022	30,252	2,348	32,600	
Depreciation				
At 1 January 2022	29,066	2,348	31,414	
Charge for the year	296	-	296	
At 31 December 2022	29,362	2,348	31,710	
Net book values				
At 31 December 2022	890	-	890	
At 31 December 2021	1,186	-	1,186	
14. Debtors		2022	2021	
		£	£	
Trade debtors		34,413	8,306	
Other taxes		534	-	
Prepayments and accrued income		5,554	10,784	
		45,501	19,090	
15. Creditors: amounts falling due within one year		2022	2021	
		£	£	
Trade creditors		22,316	1,087	
Other taxes and social security costs		5,159	4,992	
Other creditors		1,762	2,295	
Accruals and deferred income		98,625	84,235	
		127,862	92,609	
16. Analysis of net assets between funds		Unrestricted funds	Restricted funds	Total funds
		£	£	£
Fund balances at 31 December 2022 as represented by:				
Tangible fixed assets	890	-	890	
Current assets	278,666	76,582	355,248	
Current liabilities	(87,996)	(39,866)	(127,862)	
	191,560	36,716	228,276	
	191,560	36,716	228,276	

Partnership for Children

Notes to the financial statements for the year ended 31 December 2022

17. Restricted income funds	1 Jan '22	Incoming	Outgoing	31 Dec '22
	£	£	£	£
Corporate - Kavli Fund	22,447	52,675	(51,542)	23,580
Vulnerable Children Fund	36,984	15,000	(38,848)	13,136
	<u>59,431</u>	<u>67,675</u>	<u>(90,390)</u>	<u>36,716</u>

Purposes of restricted income funds

The corporate donation from the Kavli Fund was allocated to work piloting our programmes in schools in Dumfries and Galloway, Scotland and the Northeast. Printing costs for this programme are shown on the balance sheet as stock. The Vulnerable Children Fund pays for the expansion of our work with children who are most at risk of mental health difficulties. This includes children with special educational needs (SEND) and young carers. Sufficient resources are held in appropriate form to enable each fund to be applied in accordance with any restrictions.

18. Unrestricted income funds	1st Jan '22	Incoming	Outgoing	Transfers	31st Dec '22
	£	£	£	£	£
Designated fund	-	-	-	-	-
General fund	40,416	286,493	(235,350)		91,559
Special Reserve fund	100,000	-	-		100,000
	<u>140,416</u>	<u>286,493</u>	<u>(235,350)</u>	<u>-</u>	<u>191,559</u>

Purposes of unrestricted income funds

- The General Fund has arisen from the normal activities of the charity. It is unrestricted and can be used in accordance with the charitable objects at the discretion of the Trustees.
- The Special Reserve Fund of £100,000 has been designated by the Trustees to be held in order to cover three months' core running costs, to ensure that the charity's work is not adversely affected by short-term cash flow difficulties. The Fund would contribute towards any costs in the unlikely event of the charity having to close.

19. Financial commitments

At 31 December 2022 the company had annual commitments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Expiry date:		
In less than one year	3,333	6,000
	<u>3,333</u>	<u>6,000</u>

20. Indemnity insurance

The charity paid insurance premiums of £244 (2021 - £193) for the period to indemnify Trustees from any loss arising from neglect or defaults of Trustees and any consequent loss.

Partnership for Children

Notes to the financial statements for the year ended 31 December 2022

21. Related party transactions

There were no related party transactions in the year (2021 – Nil)

22. Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

There were no key judgements. The main accounting estimates are depreciation, gift aid debtors and accruals.

23. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Partnership for Children

Notes to the financial statements for the year ended 31 December 2022

24. Comparative Statement of Financial Activities for prior year

Statement of financial activities (including Income and Expenditure account) for the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Income:					
Donations and legacies	4	29,819	99,188	129,007	96,371
Income from charitable activities	5	153,581	1,575	155,156	159,395
Income from investments	6	235	-	235	652
Total income		183,635	100,763	284,398	256,418
Expenditure					
Expenditure on raising funds	7	35,834	-	35,834	38,267
Expenditure on charitable activities	8	287,915	76,142	364,057	332,017
Governance	8	3,996	-	3,996	5,564
Total expenditure		(327,745)	(76,142)	(403,887)	(375,848)
Net income/(expenditure) before transfers		(144,110)	24,621	(119,489)	(119,430)
Gross transfers between funds		-	-	-	-
Net income/(expenditure) and net movement in funds for the year		(144,110)	24,621	(119,489)	(119,430)
Fund balances at 1 January 2021		284,526	34,810	319,336	438,766
Fund balances at 31 December 2021		140,416	59,431	199,847	319,336

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.