

Registered number: 05538700  
Charity number: 1072199

**Care for Children**

**CARE FOR CHILDREN (UK)**

**(A Company Limited by Guarantee)**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**CONTENTS**

---

	Page
<b>Reference and Administrative Details of the Charity, its Trustees and Advisers</b>	1
<b>Trustees' Report</b>	2 - 7
<b>Independent Auditors' Report on the Financial Statements</b>	8 - 11
<b>Consolidated Statement of Financial Activities</b>	12
<b>Consolidated Balance Sheet</b>	13 - 14
<b>Charity Balance Sheet</b>	15 - 16
<b>Consolidated Statement of Cash Flows</b>	17
<b>Notes to the Financial Statements</b>	18 - 35

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

<b>Trustees</b>	Mr Jonathan Scott Dr Robert Glover OBE Mr Keith Hilton Canon Sue Johns Mr Mark Stolkin Mr Michael Bonehill OBE Mr David Devenish Mr Edward Amies Mr Nick Chance CVO Mr Lorne Armstrong
<b>Company registered number</b>	05538700
<b>Charity registered number</b>	1072199
<b>Registered office</b>	3 The Close Norwich Norfolk NR1 4DH
<b>Company secretary</b>	Mr Andrew George
<b>Executive Director</b>	Dr Robert Glover OBE
<b>Independent auditors</b>	MA Partners Audit LLP Chartered Accountants and Statutory Auditors 7 The Close Norwich Norfolk NR1 4DJ
<b>Bankers</b>	HSBC London Street Norwich Norfolk
	Bank of China Beijing San Yuan Qiao Sub-BRANCH No. A1 Shuguang Xili Chaoyang District Beijing, China

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

The Trustees present their annual report together with the audited financial statements of the charity for the year year 1 January 2021 to 31 December 2021. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the charity qualify as small under section 383 of the Companies Act 2006, the Group Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Members' liability**

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

**Executive Summary**

The incoming resources for the year were £1,466,066 (2020 - £1,147,332) expenditure for the year was £1,373,846 (2020 - £1,341,430) making a surplus (2020 - deficit) for the year of £92,220 (2020 - £194,098).

**Structure, governance and management**

**a. Constitution**

Care for Children was incorporated on the 13th of March 1998. The charity was first registered by the Companies House in the UK, and as a Guernsey charity with the Charity Commission Reg No 1072199 on the 29th of October 1998. The company issues two shares following contributions from John Langlois and Robert Glover and issued its Memorandum and Articles of Association on the 13th of March 1998.

The company is a registered charitable company limited by guarantee and was set up by a Memorandum of Association on the 17th of August 2005. The charitable company was established with the intent to pass operations of the Guernsey registered company, Care for Children, to the UK Company, which was undertaken on the 23rd of May 2006, and also to act as 'parent' to the other Group entities (see note 26).

**b. Methods of appointment or election of Trustees**

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

**c. Organisational structure and decision-making policies**

The Trustees delegate the running of the charity to the Executive Director and the Executive Director reports back to the Trustees by sending regular reports by e-mail and attending the majority of the Trustees' meetings with reports on the running of the charity and developments in the projects.

Details of the charity's subsidiaries are given in note 26. Care for Children USA is a separate entity registered with a 501 c3 in US law.

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**Structure, governance and management (continued)**

**d. Policies adopted for the induction and training of Trustees**

The current Trustees are responsible for the induction of any new Trustees, which involves awareness of a Trustee's responsibilities, the governing document, administrative procedures and the history of the charity. New Trustees receive a welcome pack which includes copies of the previous year's annual report and accounts; a brief history of the charity; a copy of the governing document and a copy of the Charity Commission guidance *The Essential Trustee: What you need to know* and *Public Benefit: running a charity (PB2)*.

**e. Risk management**

The Board constantly bears in mind its vulnerability in the event of adverse circumstances, such as the loss of key staff (primarily the Executive Director), the failure to raise sufficient funds to fund its projects and the possibility of the political climate for its projects changing. It has from time to time conducted reviews to assess major risks and put in place procedures to mitigate adverse circumstances.

Significant risks to funding have led to the development of a strategic plan to diversify funding sources, primarily in the United States, United Kingdom and Asia.

In 2021 the senior managers and Board of Trustees have regularly assessed the impact of the COVID 19 global pandemic. Although our 'on the ground' fostering work in the different countries has been reduced our staff teams have still been able to do important work developing our training materials to be used on the MyFamily website. To date the charity's income and finances have not been significantly adversely affected by COVID 19. The senior managers and Board of Trustees continue to monitor the situation and will take further appropriate action if and where needed.

**Plans for future periods**

Given the challenges of the pandemic and its effect on direct project work and travel both locally and internationally, our team turned to use the time wisely to develop projects to support and develop our work in the future.

1. Children of Shanghai (Documentary)
2. Project Data Tool
3. Reorganisation Asia Regional Team
4. MyFamily training & methodology materials (Digitalisation)

**Children of Shanghai**

We expect many more direct and indirect fundraising opportunities this heart-warming film would bring to our organisation.

**Project Data Tool (PDT)**

The Project Data Tool is an online facility to gather, manage and use information directly from the project sites into a central resource. This will link directly the stakeholders expectation to the actual project work in country. The key importance with the PDT is that we can track the expectation of the donor to the grassroot project outcomes and report back to all stakeholders.

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**Plans for future periods (continued)**

**Reorganisation Asia Regional Team (ART)**

Following the successful exit from China, we have relocated some Chinese staff to use their experience and expertise from the China project by being part of the Asia Regional Team, a peripatetic team that will in the future be able to support and train countries in South East Asia. This reorganisation will help focus the main expertise in the region and keep the focus of both training and methodology to place children in the countries we are working with. The ART will be responsible for the support of the delivery of MyFamily training on a digital platform which will house multi language distribution.

**MyFamily**

The Charity has commissioned 'Watering Can Media', to work on this dynamic training program to create storyboards, manage logistics and delegating actions to ensure there is no duplication. This has given us time to fine tune our scripts, questions and episode structure, and prepare our teams to recruit interviewees and be confident in what we are asking of them. Also, as part of the training package for those working offline or in groups led by a facilitator, we have created content for lesson plans to aid their learning and create group discussion to help the facilitator gauge their understanding of the episode.

We have always felt that it was important to hear first-hand experiences for family carers and helpful to hear how Care for Children has developed over the years. Therefore, we have been planning interviews that will enrich the episode with government officials, social workers, children who were fostered but mainly family carers sharing their experiences. Interviews have now been planned in each of the four countries we work in and we have worked closely with each country managers, our media team and a local filming company to sort out the logistics. There have been logistical challenges related to COVID 19 but we are pleased that filming began in January 2022.

We want our digitalised training to be as engaging and accessible as possible and therefore have been working with our in-house animator to help bring some stories of children's experiences to life. We feel that it is important to hear the child's voice and add their experience of family care into our training, as they are at the heart of what we do. It's important to hear the positive impact of family care and belonging as these stories help to embed the teaching within the episode and emphasise the importance of our work. Our animator has also created clever and culturally-appropriate episode introduction videos which will link into other animations through the training. Feedback has been given and small changes have been made, as while we want it to be culturally appropriate in Asia we also want it to be generic enough to be used in other continents – should we be invited to work there in the future.

**Objectives and activities**

**a. Policies and objectives**

**Mission & Vision**

- To serve governments of nations to pioneer a positive alternative to institutional care by placing children into local, loving families in the community (fostering and adoption).
- Care for Children's vision is to see 'a world of children in families'.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance *Public benefit: running a charity (PB2)*.

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**Objectives and activities (continued)**

**b. Strategies for achieving objectives**

**How Care for Children operates**

**1. Strategic**

Care for Children enters strategic partnerships with national government authorities. This takes place in the form of a cooperation agreement with the relevant Ministry that oversees child welfare development.

**2. Developmental**

The cooperation agreement authorises Care for Children's project team to work directly with local government authorities to develop family-based care in the local community, usually operating out of the government-run institution.

**3. Sustainable**

Care for Children's project team develops a training programme tailored specifically for the cultural and political context of the country, retaining institutional staff to place and monitor children in foster families, and in accordance to the United Nations guidelines for the alternative care for children.

**Project stages**

There are four primary stages to Care for Children's project work:

- Project Stage 1 - Pilot Project (3 years)
- Project Stage 2 - National Roll-out (3+ years)
- Project Stage 3 - Preparation for the Independence (3 years)
- Project Stage 4 - Exit (1-3 years)

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**Achievements and performance**

**a. Review of activities**

The year faced an enormous challenge with the COVID pandemic worldwide, which carried massive limitations on our direct project work in Asia. Thailand, Vietnam and Cambodia followed China with lengthy lock downs in countries limiting our staff's interventions. Alongside this challenge we became aware of the impact the pandemic would have for future work in Asia with all countries reporting significant numbers of children entering care through losing their parents.

**b. Fundraising activities and income generation**

Care for Children's income generating offices in Hong Kong, USA and the UK were effected, however giving was up and our donors became very supportive and flexible as a great encouragement to the charity.

Since the documentary Children of Shanghai had its first debut on Sky TV on 1 June 2021, the film has been incredibly well received in the UK and beyond. Many major media outlet have highly praised the quality and power of the film.

The documentary has proven to become an extremely effective tool to raise profiles for Care for Children, as well as presenting its vision, track record, methodology, and achievement in great depth, and within as short as an hour's time.

**Financial review**

**a. Going concern**

The Trustees have considered the financial position of the charity and Group at 31 December 2021. As at the date of this report, the charity has continued to meet its liabilities. The Trustees are confident that the charity can continue its successful track record of securing the funds needed to support its valuable work. This will be achieved by the senior managers and fundraising team applying for grants and donations. The charity's annual budgets and fundraising log demonstrate how the income will be raised to meet all the charitable expenditure and support costs. These financial statements have been prepared on the going concern basis.

**b. Reserves policy**

The policy of the Board is to seek to build up a reserve of unrestricted funds equivalent to two months normal operating expenses, or £250,000 which ever is the greater, as a buffer against the inevitable cyclical nature of donations raised by fundraising activities. In order to build this unrestricted reserve, funds are set aside in a separate bank deposit account. At this level the Board is confident that it could continue the core activities of the charity during a cyclical reduction of funding, when it would be able to achieve a reduction of its programme of activities consistent with a lower funding level. Due to the difficult COVID circumstances the level of unrestricted funds did fall in 2020, but the charity cut expenditure in 2021 and the financial position improved in 2021 and to date.

**c. Material investments policy**

The charity has the power to deposit or invest in any manner (but to invest only after obtaining such advice from a financial expert as the directors consider necessary and having regard to the suitability of investments and the need for diversification).

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**Statement of Trustees' responsibilities**

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and 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 Group and the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

**Auditors**

The auditors, MA Partners Audit LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....  
**Dr Robert Glover OBE**  
(Trustee)

Date: 21 September 2022

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE FOR CHILDREN (UK)**

---

**Opinion**

We have audited the financial statements of Care for Children (UK) (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 '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 Group's and of the parent charitable company's affairs as at 31 December 2021 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**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 Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from 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.

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE FOR CHILDREN (UK) (CONTINUED)**

---

**Other information**

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) 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 the Trustees 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 Group's and the parent charitable company'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 Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE FOR CHILDREN (UK) (CONTINUED)**

---

**Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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.

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.

**Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the parent charitable company and group.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the parent charitable company and group and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the parent charitable company and group complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARE FOR CHILDREN (UK) (CONTINUED)**

---

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

*MA Partners Audit LLP*

**MA Partners Audit LLP**  
Chartered Accountants and Statutory Auditors  
7 The Close  
Norwich  
Norfolk  
NR1 4DJ

Date: 22 September 2022

MA Partners Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	4	680,079	698,300	1,378,379	1,118,989
Investments	5	38	-	38	912
Other income	6	87,649	-	87,649	27,431
<b>Total income</b>		<b>767,766</b>	<b>698,300</b>	<b>1,466,066</b>	<b>1,147,332</b>
<b>Expenditure on:</b>					
Raising funds	7	136,678	-	136,678	143,390
Charitable activities	8	572,887	664,281	1,237,168	1,198,040
<b>Total expenditure</b>		<b>709,565</b>	<b>664,281</b>	<b>1,373,846</b>	<b>1,341,430</b>
<b>Net income/(expenditure)</b>		<b>58,201</b>	<b>34,019</b>	<b>92,220</b>	<b>(194,098)</b>
Transfers between funds	17	18,750	(18,750)	-	-
<b>Net movement in funds</b>		<b>76,951</b>	<b>15,269</b>	<b>92,220</b>	<b>(194,098)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		150,843	202,684	353,527	547,625
Net movement in funds		76,951	15,269	92,220	(194,098)
<b>Total funds carried forward</b>		<b>227,794</b>	<b>217,953</b>	<b>445,747</b>	<b>353,527</b>

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 18 to 35 form part of these financial statements.

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 05538700**

**CONSOLIDATED BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Intangible assets	13	166,995	198,129
		<hr/> 166,995	<hr/> 198,129
<b>Current assets</b>			
Debtors	15	81,218	10,764
Cash at bank and in hand		243,506	242,369
		<hr/> 324,724	<hr/> 253,133
Creditors: amounts falling due within one year	16	(45,972)	(97,735)
		<hr/> 278,752	<hr/> 155,398
<b>Total assets less current liabilities</b>		<hr/> 445,747	<hr/> 353,527
<b>Total net assets</b>		<hr/> 445,747	<hr/> 353,527
<b>Charity funds</b>			
Restricted funds	17	217,953	202,684
Unrestricted funds	17	227,794	150,843
		<hr/> 445,747	<hr/> 353,527

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 05538700**

---

---

**CONSOLIDATED BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2021**

---

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
**Dr Robert Glover OBE**  
(Trustee)

Date: 

The notes on pages 18 to 35 form part of these financial statements.

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 05538700**

**CHARITY BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Intangible assets	13	166,995	198,129
		<hr/> 166,995	<hr/> 198,129
<b>Current assets</b>			
Debtors	15	80,852	10,764
Cash at bank and in hand		204,734	208,537
		<hr/> 285,586	<hr/> 219,301
Creditors: amounts falling due within one year	16	(45,972)	(97,227)
<b>Net current assets</b>		<hr/> 239,614	<hr/> 122,074
<b>Total assets less current liabilities</b>		<hr/> 406,609	<hr/> 320,203
<b>Total net assets</b>		<hr/> 406,609	<hr/> 320,203
<b>Charity funds</b>			
Restricted funds	17	217,953	183,935
Unrestricted funds	17	188,656	136,268
<b>Total funds</b>		<hr/> 406,609	<hr/> 320,203

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 05538700**

---

---

**CHARITY BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2021**

---

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
**Dr Robert Glover OBE**  
(Trustee)

Date: 

The notes on pages 18 to 35 form part of these financial statements.

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	20	35,545	(112,975)
<b>Cash flows from investing activities</b>			
Purchase of intangible assets		(34,408)	(107,009)
<b>Net cash used in investing activities</b>		(34,408)	(107,009)
<b>Change in cash and cash equivalents in the year</b>		1,137	(219,984)
Cash and cash equivalents at the beginning of the year		242,369	462,353
<b>Cash and cash equivalents at the end of the year</b>	21	<b>243,506</b>	<b>242,369</b>

The notes on pages 18 to 35 form part of these financial statements

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**1. General information**

The charity is a company limited by guarantee. The members of the charity are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Care for Children (UK) 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.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

**2.2 Going concern**

The Trustees are confident that the charity can continue its successful track record of securing the funds needed to support its valuable work. This will be achieved by the senior managers and fundraising team applying for grants and donations. The charity's annual budgets and fundraising log demonstrate how the income will be raised to meet all the charitable expenditure and support costs. The Trustees therefore consider it appropriate to prepare these financial statements on the going concern basis.

**2.3 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**2. Accounting policies (continued)**

**2.4 Expenditure**

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

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Government grants**

Government grants are credited to the Consolidated Statement of Financial Activities.

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.7 Foreign currencies**

The charity's functional and presentational currency is GBP.

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Consolidated Statement of Financial Activities.

**2.8 Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**2. Accounting policies (continued)**

**2.9 Intangible assets and amortisation**

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Documentary and website - 20 % straight line

**2.10 Debtors**

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

**2.11 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.12 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.13 Financial instruments**

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.14 Operating leases**

Rentals paid under operating leases are charged to the Consolidated Statement of Financial Activities on a straight line basis over the lease term.

**2.15 Pensions**

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**2. Accounting policies (continued)**

**2.16 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Critical accounting estimates and areas of judgment**

The preparation of financial statements requires the use of accounting estimates which, by definition, will seldom equal the actual results. Management also needs to exercise judgement in applying the group's accounting policies.

Estimates and judgements are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the entity and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

- estimated useful life of intangible assets - see note 2.9.

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**4. Income from donations and legacies**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	680,079	-	680,079	773,764
Grants	-	698,300	698,300	345,225
<b>Total 2021</b>	<b>680,079</b>	<b>698,300</b>	<b>1,378,379</b>	<b>1,118,989</b>
<b>Total 2020</b>	<b>773,764</b>	<b>345,225</b>	<b>1,118,989</b>	

**5. Investment income**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest	38	38	912

**6. Other incoming resources**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Government grants	80,561	80,561	27,431
Sale of vehicle	7,088	7,088	-
	<b>87,649</b>	<b>87,649</b>	<b>27,431</b>

Included within grant income is UK government grant income of £76,382 from the Coronavirus Job Retention Scheme. There are no unfulfilled conditions or other contingencies attaching to grants recognised in income.

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**7. Expenditure on raising funds**

**Costs of raising voluntary income**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Costs of raising voluntary income	74,448	74,448	40,632
Costs of raising voluntary income - wages and salaries	62,230	62,230	102,758
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
	136,678	136,678	143,390
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>

**8. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Direct costs - Activities	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
	572,887	664,281	1,237,168	1,198,040
<i>Total 2020</i>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
	787,862	410,178	1,198,040	
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2021</b> £	<b>Support costs 2021</b> £	<b>Total funds 2021</b> £	<b>Total funds 2020</b> £
Direct costs - Activities	914,106	323,062	1,237,168	1,198,040
<i>Total 2020</i>	<i>882,051</i>	<i>315,989</i>	<i>1,198,040</i>	

**Analysis of direct costs**

		<b>Total funds 2021</b> £	<b>Total funds 2020</b> £
Staff costs		748,307	741,367
Project expenses		79,533	25,420
Travel		22,293	26,323
Office rent		63,973	82,152
Direct staff expenses		-	6,789
		<b>914,106</b>	<b>882,051</b>

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	Total funds 2021 £	Total funds 2020 £
Staff costs	106,138	118,033
Amortisation	65,541	58,659
Office rent	21,712	19,701
Premises	13,435	10,308
Office expenses and stationery	60,304	39,921
Bank charges and interest	3,720	2,494
Foreign exchange	13,075	11,484
Miscellaneous	2,648	4,988
Governance costs	36,489	50,401
	<hr/> <hr/> 323,062	<hr/> <hr/> 315,989

**10. Auditors' remuneration**

	2021 £	2020 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	7,200	7,200
Fees payable to the charity's auditor in respect of:		
All non-audit services not included above	<hr/> 2,659	<hr/> 1,936

**11. Staff costs**

	Group 2021 £	Group 2020 £	Trust 2021 £	Trust 2020 £
Wages and salaries	705,167	756,912	666,301	715,322
Social security costs	183,492	175,270	183,492	175,270
Operating costs of defined benefit pension schemes	28,016	29,976	28,016	29,976
	<hr/> <hr/> 916,675	<hr/> <hr/> 962,158	<hr/> <hr/> 877,809	<hr/> <hr/> 920,568

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**11. Staff costs (continued)**

The average number of persons employed by the charity during the year was as follows:

	Group 2021 No.	Group 2020 No.
Management staff	12	12
Project staff	28	30
	<hr/> 40	<hr/> 42
	<hr/> <hr/>	<hr/> <hr/>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2021 No.	Group 2020 No.
In the band £80,001 - £90,000	1	1

The total remuneration for key management personnel for the year totalled £257,527 (2020: £257,585).

**12. Trustees' remuneration and expenses**

During the year, one Trustee has been paid remuneration for employment as Executive Director of the charity as follows:

	2021 £	2020 £
Dr Robert Glover OBE	Remuneration	78,027
	Pension contributions paid	7,803

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**13. Intangible assets**

**Group and Trust**

	<b>Documentary and website</b>	<b>£</b>
<b>Cost</b>		
At 1 January 2021	293,297	
Additions	34,408	
At 31 December 2021	<hr/> 327,705	
<b>Amortisation</b>		
At 1 January 2021	95,168	
Charge for the year	65,542	
At 31 December 2021	<hr/> 160,710	
<b>Net book value</b>		
At 31 December 2021	<hr/> 166,995	
At 31 December 2020	<hr/> 198,129	

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**14. Tangible fixed assets**

**Group and Trust**

	Motor vehicles £	Office equipment £	Total £
<b>Cost or valuation</b>			
At 1 January 2021	13,883	17,090	30,973
Disposals	(13,883)	-	(13,883)
At 31 December 2021	-	17,090	17,090
<b>Depreciation</b>			
At 1 January 2021	13,883	17,090	30,973
On disposals	(13,883)	-	(13,883)
At 31 December 2021	-	17,090	17,090
<b>Net book value</b>			
At 31 December 2021	-	-	-
At 31 December 2020	-	-	-

**15. Debtors**

	Group 2021 £	Group 2020 £	Trust 2021 £	Trust 2020 £
<b>Due within one year</b>				
Other debtors	29,686	10,764	29,320	10,764
Prepayments and accrued income	51,532	-	51,532	-
	<b>81,218</b>	<b>10,764</b>	<b>80,852</b>	<b>10,764</b>

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**16. Creditors: Amounts falling due within one year**

	Group 2021 £	Group 2020 £	Trust 2021 £	Trust 2020 £
Other taxation and social security	12,272	25,618	12,272	25,618
Other creditors	33,700	72,117	33,700	71,609
	<b>45,972</b>	<b>97,735</b>	<b>45,972</b>	<b>97,227</b>

**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>					
General Funds - all funds	150,843	767,766	(709,565)	18,750	227,794
<b>Restricted funds</b>					
Cambodia fund	178,792	332,737	(367,229)	-	144,300
Documentary	-	51,783	(51,783)	-	-
India and Nepal	18,750	-	-	(18,750)	-
PPE	5,142	-	-	-	5,142
Digitalisation	-	124,668	(56,157)	-	68,511
China Community Centre	-	17,152	(17,152)	-	-
Vietnam family placement programmes	-	87,015	(87,015)	-	-
Promotion of fostering in Thailand	-	84,945	(84,945)	-	-
	<b>202,684</b>	<b>698,300</b>	<b>(664,281)</b>	<b>(18,750)</b>	<b>217,953</b>
<b>Total of funds</b>	<b>353,527</b>	<b>1,466,066</b>	<b>(1,373,846)</b>	<b>-</b>	<b>445,747</b>

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**17. Statement of funds (continued)**

The Cambodia fund is for international meetings and visits to further promote fostering in Cambodia. The Light Foundation Fund represents funding receivable from the Light Foundation to support the launch and development of Care for Children's pilot project in Cambodia. Under the grant agreement, Care for Children will receive a maximum of \$300,000 per year for 3 years.

The Children of Shanghai documentary fund supports the development of a documentary that tells the story of some of the first children in Shanghai that were placed into foster families by Care for Children. The restriction applicable to these funds is met as the charity incurs expenditure on the documentary as there are no restrictions on the intangible asset.

The India and Nepal fund for an exploratory visit to scope out a potential fostering project in those countries, the funds have now been transferred to unrestricted funds.

The PPE fund is to cover the cost of hygiene products to protect from the spread of COVID 19.

Digitalisation Fund is for the development of a website providing a wealth of online resources in family placement to ensure our training is as accessible as possible.

The China Community Centre fund is part of the family-placement programmes for the development of foster care in China, giving orphaned and abandoned children the opportunity of growing up in loving, local families.

The Vietnam fund is for is for the development of foster care in Vietnam.

The Developing Thailand family-placement programmes is for the development of foster care in Thailand.

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**17. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 January 2020</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers in/out</i> £	<i>Balance at 31 December 2020</i> £
<b>Unrestricted funds</b>					
General Funds - all funds	238,577	802,106	(931,252)	41,412	150,843
<b>Restricted funds</b>					
Developing China family-placement programmes	30,618	3,716	(34,334)	-	-
Developing Thailand family-placement programmes	20,811	63,651	(84,462)	-	-
Cambodia fund	120,489	167,086	(108,783)	-	178,792
Vietnam fund	76,969	69,534	(146,503)	-	-
Documentary	41,412	36,096	(36,096)	(41,412)	-
India and Nepal	18,750	-	-	-	18,750
PPE	-	5,142	-	-	5,142
	<b>309,049</b>	<b>345,225</b>	<b>(410,178)</b>	<b>(41,412)</b>	<b>202,684</b>
<b>Total of funds</b>	<b>547,626</b>	<b>1,147,331</b>	<b>(1,341,430)</b>	<b>-</b>	<b>353,527</b>

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**18. Summary of funds**

**Summary of funds - current year**

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
General funds	150,843	767,766	(709,565)	18,750	227,794
Restricted funds	202,684	698,300	(664,281)	(18,750)	217,953
	<b>353,527</b>	<b>1,466,066</b>	<b>(1,373,846)</b>	<b>-</b>	<b>445,747</b>

**Summary of funds - prior year**

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
General funds	238,577	802,106	(931,252)	41,412	150,843
Restricted funds	309,049	345,225	(410,178)	(41,412)	202,684
	<b>547,626</b>	<b>1,147,331</b>	<b>(1,341,430)</b>	<b>-</b>	<b>353,527</b>

**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Intangible fixed assets	166,995	-	166,995
Current assets	106,771	217,953	324,724
Creditors due within one year	(45,972)	-	(45,972)
<b>Total</b>	<b>227,794</b>	<b>217,953</b>	<b>445,747</b>

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**19. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2020</i> £	<i>Restricted funds 2020</i> £	<i>Total funds 2020</i> £
Intangible fixed assets	198,129	-	198,129
Current assets	50,449	202,684	253,133
Creditors due within one year	(97,735)	-	(97,735)
<b>Total</b>	<b>150,843</b>	<b>202,684</b>	<b>353,527</b>

**20. Reconciliation of net movement in funds to net cash flow from operating activities**

	<i>Group 2021</i> £	<i>Group 2020</i> £
Net income/expenditure for the year (as per Statement of Financial Activities)	92,220	(194,098)
<b>Adjustments for:</b>		
Amortisation charges	65,542	58,659
Decrease/(increase) in debtors	(70,454)	54,385
Decrease in creditors	(51,763)	(31,921)
<b>Net cash provided by/(used in) operating activities</b>	<b>35,545</b>	<b>(112,975)</b>

**21. Analysis of cash and cash equivalents**

	<i>Group 2021</i> £	<i>Group 2020</i> £
Cash in hand	243,506	242,369
<b>Total cash and cash equivalents</b>	<b>243,506</b>	<b>242,369</b>

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**22. Analysis of changes in net debt**

	At 1 January 2021	Cash flows	At 31 December 2021
	£	£	£
Cash at bank and in hand	242,369	1,137	243,506
	<b>242,369</b>	<b>1,137</b>	<b>243,506</b>

**23. Pension commitments**

The group operates defined contribution pension schemes. The assets of the schemes are held separately from those of the group in independently administered funds. The pension cost charge represents contributions payable by the group to the funds and amounted to £28,016. Contributions of £2,968 were payable to the funds at the balance sheet date and are included in creditors.

**24. Operating lease commitments**

At 31 December 2021 the Group and the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2021	Group 2020
	£	£
Not later than 1 year	-	4,080
	<b>-</b>	<b>4,080</b>

---

**CARE FOR CHILDREN (UK)**  
**(A Company Limited by Guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**25. Related party transactions**

During the year remuneration including pension of £42,200 (2020: £42,200) was paid to Thomas Abbott, an employee of the charity. Thomas Abbott is a close family member of Trustee and Executive Director, Robert Glover.

During the year, remuneration of £170 (2020: £1,888) was paid to Lois Hall, an employee of the charity. Lois Hall is a close family member of Trustee and Executive Director, Robert Glover.

During the year, remuneration of £20,000 (2020: £20,000) was paid to Elizabeth Glover, an employee of the charity. Elizabeth Glover is a close family member of Trustee and Executive Director, Robert Glover.

During the year, the charity was invoiced £16,533 (2020: £17,833) by Johnny Hall for services provided. During the year, remuneration of £Nil (2020: £1,477) was paid to Johnny Hall. Johnny Hall is a close family member of Trustee and Executive Director, Robert Glover.

During the year, £245,052 (2020: £104,855) was received from donations, fundraising and grants, from Trustees and board members.

**26. Principal subsidiaries**

Details of the material subsidiary of the group are as follows:

**Care for Children (US)**

Subsidiary name

Care for Children (US)

Basis of control

Control over subsidiary at board level

Total assets as at 31 December 2021

£35,721

Total liabilities as at 31 December 2021

£nil

Total equity as at 31 December 2021

£35,721

Turnover for the year ended 31 December 2021 £549,200

Expenditure for the year ended 31 December 2021 £(539,464)

Profit for the year ended 31 December 2021 £9,736

in addition, the following companies are non-material subsidiaries of the group (the results of which are also included in the consolidated accounts):

Care for Children (H K) Limited  
Grace Training (HK) Limited  
My Family (Beijing) Company Limited