

BECOME.

**THE CHARITY FOR CHILDREN IN CARE
AND YOUNG CARE LEAVERS**

Become

**Trustees' Annual Report
and Financial Statements**

for the Year Ended 31 March 2019

Company no. 2700693

Charity no. 1010518

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"I believe the work being done by staff at Become is
irreplaceable... I want to say thank you for being such a
caring service - not many like this around!!"

Care Advice Line caller



Message from the Chief Executive

I'm absolutely thrilled to join Become – an organisation with a rich history of supporting care experienced children and young people through our direct services and by fighting for changes to policy and practice.

Now, as we see the numbers of children in care continue to rise and the care system face significant pressures, we must redouble our efforts to ensure all care experienced people can thrive. I'm delighted therefore that we are launching a new and ambitious strategy with care experienced young people at the heart of all we do. We will support children directly and take the lessons we learn by listening to them to develop professionals' practice, challenge the system, and change attitudes to children in care.

Become is a listening and learning organisation. We develop our work in response to young people's experiences and we are committed to amplifying the voices of care experienced children and young people. Our new strategy reinforces our commitment to young people and reflects our collective ambition to do more for young people today and tomorrow.

We can only be ambitious for the future because of all the hard work that has gone before. I'm grateful to team members past and present for their passion and commitment. Moreover, I'm grateful to every young person who makes a leap of faith to engage with us, whether through our services or our voice work. Thank you for trusting us to work with you. We promise to continue to work alongside you to make the care system the best it can be.

Katharine Sacks-Jones, Chief Executive

Message from the Chair of Trustees

The year has been one of change and renewal for Become. It was a pleasure to see Natasha Finlayson awarded an OBE for services to children before sadly saying goodbye after 11 years of Natasha leading the charity.

Change brings new opportunity and the appointment of Katharine Sacks-Jones, previously CEO for Agenda Alliance, as Become's new Chief Executive offers just such an opportunity. Katharine brings with her a wealth of experience combined with an energy and enthusiasm for helping care-experienced young people to unleash their potential.

Over the past year the trustees and staff team have worked together to develop an ambitious five-year strategy. We've also made significant decisions as a charity, not least to cease publishing the Become magazines. This was not a decision we took lightly, particularly as the charity was founded on the magazines (formerly known as the Who Cares? magazines). It was appropriate however to reflect on how best to reach young people now and in the future – our job is to reach young people in ways that works for them.

In addition to welcoming Katharine to the team, I too am delighted to have four new trustees join the Board. Andy Harris, Anne Cameron, Beth Taswell and Terry Galloway were all recruited following a skills-audit and each bring valuable expertise to the organisation. Furthermore, the Board and I have agreed that, by April 2021, at least 50% of trustees are to have care-experience.

I'm proud to play a part in Become's future where, under Katharine's leadership, the charity will go from strength to strength – serving more young people and creating a lasting impact through direct support and changes to policy and practice.

Hugh Thornbery CBE, Chair of Trustees

Strategic report

Achievements and performance

Become delivers a range of projects and activities aimed at improving the life outcomes of children and young people in care.

Care Advice Service

The Care Advice Service provides, information, advice and support for children in care and care leavers. The service is accessed by children in care, care leavers and professionals who support care-experienced young people. The service is offered by freephone, email and face to face.

Over the year, we responded to a total of 475 enquiries. 53% percent were directly from children and care-experienced young people, whilst 47% came from professionals and others supporting children and young people.

Enquiries have ranged from financial challenges, support for higher education, housing and homelessness, to other funding and support services.

We have integrated our Care Advice Service with other aspects of our work so that young people accessing any of our activities including the APPG and life coaching programme, can receive support as needed. We also delivered advice sessions at youth offending institutions in the South East of England.

“Fantastic service!! Your professionalism, advice and information was priceless in ensuring a young person was able to reach towards his potential.”

Professional using the Care Advice Service

Factsheets

Our free factsheets for young people about life in and leaving care continue to be exceptionally popular with 1,622 downloads. This year, we created three new titles covering housing, rights & entitlements and education to complement our factsheets on money matters, pathway plans for care leavers and who's who in the care system.

Magazines

This is the final year of Become publishing magazines for children and young people in care – Become and Become Junior (called Who Cares? and Who Cares? Junior until May 2017). The magazine was launched in 1985 and helped thousands of children in care feel part of a community, understand their rights and raise their aspirations.

We're proud of the magazines' rich history and wish to extend our grateful thanks to everyone who contributed to the magazine from its early days through to the final issue. Like much of our work, the magazines were a collaborative endeavour that were all the better for its diversity of views and voices.

We would like to make special mention our Young Editors and Content Curators; care-experienced young people who provided content and comment which made the magazines what they were.

We intend to build on the success of the magazines with an offer that serves the needs of young people today by developing an online resource where young people can contribute and collaborate. Moving to an online focus affords the opportunity to provide more information more often and to respond more quickly to young people's needs.

Propel

Propel, is an online service that guides care-experienced young people into further and higher education and help them make the right choice for them.

Propel is a well-respected and important resource for care-experienced young people, carers and professionals.

15,542 people used Propel to better understand the support available to them at college and university. 95% of universities across the UK contributed to Propel.

We have complemented our online offer with activity to drive change for care leavers accessing or in higher education:

- In collaboration with the National Network for Educating Care Leavers (NNECL) we hosted three research seminars, bringing together academics and practitioners who work with care-experienced students in higher and further education.
- Joined the advisory board for the development of a new quality mark led by NNECL (The National Network for the Education of Care Leavers)
- Supported the Centre for Social Justice in producing their [12 by 24 report](#)
- Guided UCAS in the language used within their questions around disclosure of care experience
- Advised the Department for Education on the development of their [Principles to guide higher education providers on improving care leavers access and participation in HE](#).

Training

We developed a new offer aimed to help children in care to unlock their power, taking our portfolio of training opportunities to nine. Our most popular title was 'Empowering Young People in Care Using a Coaching Approach', which draws on our coaching approach to supporting children in care and young care leavers.

Training was delivered across the UK, with sessions delivered in Kent, Cumbria, Wales, Doncaster, Warrington, and London boroughs.

We developed a strong partnership with Kent Virtual School and Pause, a charity supporting women who have had children removed from their care, including many who are care-experienced themselves. Multiple sessions were delivered across their various sites, ensuring that professionals understood the journey and challenges of children in care and care leavers, their rights and entitlements, along with practical tools and approaches to engaging with and supporting care leavers.

"I have really enjoyed the whole session and have gained tools and techniques to use with young people that I work with which I believe will definitely make a positive impact."

Training participant

Passport to Parliament

Passport to Parliament has delivered work in a wide range of settings this year including children's homes, fostering agencies and children in care councils across the country.

Our activities included delivering workshops and training on campaign skills, democracy, personal agency and relationship building. We also worked in custodial settings, tailoring the programme to the needs of the young people, focusing on rights and entitlements and personal change. We engaged with over 300 young people through the programme this past year.

We closed the year with a co-design project to inform the next phase of Passport to Parliament. Looking forward, we will take the learning from the past three years of Passport to Parliament to develop plans for the next phase of the project.

Life Coaching

We delivered 68 1:1 and 13 group coaching sessions, supporting young people to identify and work towards their goals. Young people attended regular one-to-one life coaching sessions and group sessions which explored tools and approaches to improve well-being across five areas: positive emotions, engagement, positive relationships, meaning, and accomplishment. We also delivered a shorter group coaching outreach programme children and young people in London.

Progress is measured through a questionnaire at the beginning, middle and end of the programme. Results have shown clearly that all young people who attend the programme regularly, make positive progress and improve their wellbeing.

We have learned that in order to make the programme more accessible to young people and increase our reach, we need to offer a more flexible programme and alternative modes of delivery. This could include developing partnerships with local authorities where we deliver at their site, offering remote sessions over the telephone/internet and flexibility in the number of sessions in response to the young person's needs.

"Coaching showed me how to think about who I am. It helped me to define who I am, not what I do, but who I really want to be in myself. It doesn't matter if you are a doctor, or doing maths or statistics, what matters is who you are, knowing your values. I learned about what I can control in my life and to let go of the things I can't control."

Coaching participant

Influencing Policy

This aspect of our work is designed to help bring about positive change in policy and practice affecting children in care and care leavers.

We continued to bring young people, practitioners and decision makers together regularly for APPG (All-Party Parliamentary Group) meetings. Topics covered were Universal Credit, Schools and Learning, From Care to Careers, and Supporting LGBT+ Young People. The APPGs have been well-attended with a wide range of speakers ranging from government ministers and the Children's Commissioner to academics and journalists.

We have introduced new ways for young people to share their ideas and questions, and we continue to follow up on meetings themselves with decision makers in and beyond the care system. The APPG has also acted as a springboard for further influencing work; following the LGBT+ children in care and care leavers meeting, we have established a working group bringing together researchers and practitioners in this area.

We gave evidence to the APPG for Financial Education for Young People, which conducted an enquiry into financial education for care leavers. We have also written consultation responses and evidence submissions for topics including Ofsted's education inspection framework, the Office for Students' consultation on access and participation, and a review of the educational outcomes of children in need.

The Department for Education released a so-called 'myth-busting guide' this year, aimed at local authority children's services. Along with many other organisations, we were concerned that this guide contradicted statutory guidance and promoted practice that would be both unlawful and not in children's best interests. After sustained pressure, in conjunction with organisations including Article 39, we we're delighted to see the Department finally agreed to withdraw this document.

Teachers Who Care

In partnership with Voices from Care Cymru, we conducted a survey of teachers across England and Wales about their experiences of supporting the children in care in their schools. From hundreds of responses, we learned that experiences varied widely. There is a lack of good teacher training on the subject, particularly pre-qualification, and negative stereotypes about looked after children are still perpetuated among school staff.

[The resulting report](#) received praise and interest from many organisations, including the Rees Centre and Ofsted, and we hope that our findings and recommendations will continue to influence policy and practice in this area.

"This short report is a must read for senior leaders in schools, designated teachers, virtual school heads, and other senior leaders in local authorities as it provides very clear recommendations they can implement."

Rees Centre

Advisory groups of care-experienced young people

This was the second year of operation for our Advisory Groups – the Ideas and Influence Council and the Policy Advisory Group. Following feedback from members, we combined the two groups to form a single Advisory Group which uses their experiential expertise to develop our services for young people and ensure our influencing activity is informed by those with lived experience of care.

This year, the group has delivered a substantial amount of work using their insights to help improve the care system. In June, Advisory Group members met with then Children's Minister, Nadhim Zahawi MP, to discuss the key issues facing young people in and leaving care.

Members of the Group have contributed in an advisory capacity to a significant piece of ongoing Ofsted research examining matching in children's social care. Members have also contributed to panel discussions at our All-Party Parliamentary Group meetings and shared their views in national media contributions to BBC Moneybox and Newsbeat.

The Advisory Group has also been consulted by Ofsted on their inspection framework for children's homes and independent fostering agencies, by Social Work England on their development as a new regulatory body, by the Children's Commissioner on language around 'vulnerability', by the Department for Education on post-16 education and by the Anna Freud Centre on strategies to promote wellbeing, amongst others.

Internally, the Advisory Group has supported the development of our new strategy, sat on interview panels for members of staff and new Trustees, and improved our services such as our Life Coaching and Care Advice Service.

Beyond the Advisory Group, we have continued to listen to as many care-experienced young people as possible to best inform the work we do, particularly those who are seldom-heard, and developed our relationships with Children in Care Councils, care leaver forums and other groups of young people involved with other voluntary sector organisations.

In November, we delivered a substantial piece of commissioned work for the online platform "Community Care Inform Children", working with a number of young people to explore their views on what social workers can do to better support children in care at different stages throughout their lives.

"Working together with Become for the past two years has been a great experience. Allowing young people with lived experience to advise on the care of looked after children and care leavers is the way to go!"

Advisory Group Member

Collaboration

We continue to work closely with other voluntary sector organisations and government and public bodies to represent the views of care-experienced young people.

These include sitting on steering groups for projects such Lifelong Links, Social Work England, Ofsted's social care forum, the National Children's Bureau social care reference group, and

the Howard League's advisory group on the criminalisation of children in care. We are also members of alliances and campaigning coalitions on issues in the care system, including the Alliance for Children in Care and Care Leavers, the Standing Committee for Youth Justice, the Refugee Children's Consortium and the Kinship Care Alliance.

Fundraising

We rely on the commitment and generosity of donors and supporters from across the country. Our ability to support young people and change the care system is due to every gift and grant received. Thank you.

As a small charity we deeply appreciate and value every gift received. We are particularly grateful to the following organisations that made sizeable donations toward our work this year:

CHK Foundation

Comic Relief

M and C Trust

Mr & Mrs Smith Mount Trust

Scottish Funding Council

The Blgrave Trust (The Listening Fund)

The Charles Hayward Foundation

The Co-op Foundation

The Garfield Weston Foundation

The Mark Leonard Trust

The National Lottery Community Fund (via Who Cares? Scotland)

The Paul Hamlyn Foundation

The Rayne Foundation

The Swire Charitable Trust

The Tudor Trust

We too are very grateful to all our volunteer fundraisers and challenge event participators who raised vital funds over the year.

We would particularly like to thank the organisers, cyclists, support team and sponsors of Biking for Children in Care - led by Gill Timmis MBE - for their invaluable contribution to our work. The team cycled 200 miles from Durham to Edinburgh, raising over £45,000 in the process. Over the past 17 years, Biking for Children in Care has raised over £720,000 in sponsorship to support children in care and young care leavers.

Although Become is not required to join the Fundraising Regulator, we remain committed to adhering to their Code of Fundraising Practice and The Fundraising Promise. We have signed up to the Fundraising Preference Service, so that we can respond quickly to donors' wishes.

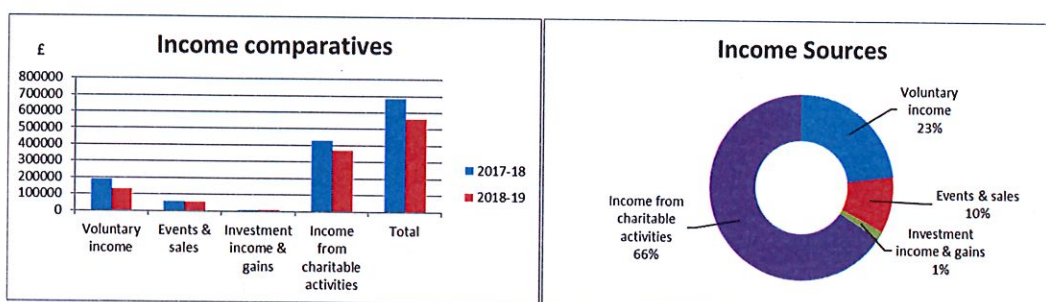
We plan our fundraising communication to ensure we don't create undue pressure to give and we are especially sensitive when engaging vulnerable children and adults in our fundraising. We seek to share the authentic voice of our beneficiaries and never sensationalise the care experience. We record donor preferences on our secure database to ensure we contact them in the way they choose; supporters have the option to update their contact preferences at any time.

Our fundraising is delivered by an in-house team, as such we did not employ the services of a professional fundraiser nor a commercial participator to raise funds on behalf of Become. We did not receive any fundraising complaints during the year.

Financial review

Our principal sources of funding during the year continued to be grant funding for information projects and various young people participation projects whilst our income from the sales of our magazines has decreased significantly as we closed subscriptions. These income sources are all recorded as income from charitable activities and account for 66% of the total income of the charity (2018: 63%). The other 34% is derived from voluntary donations, challenge events and investment income.

Following a year of consolidation in 2017-18, the new year has presented a fresh set of challenges with declining subscriptions and a fierce environment for donations. However, our unrestricted funding has broadly held up, demonstrating the level of support the work we do whilst the deficit reflects the drawing down of restricted funding for projects.



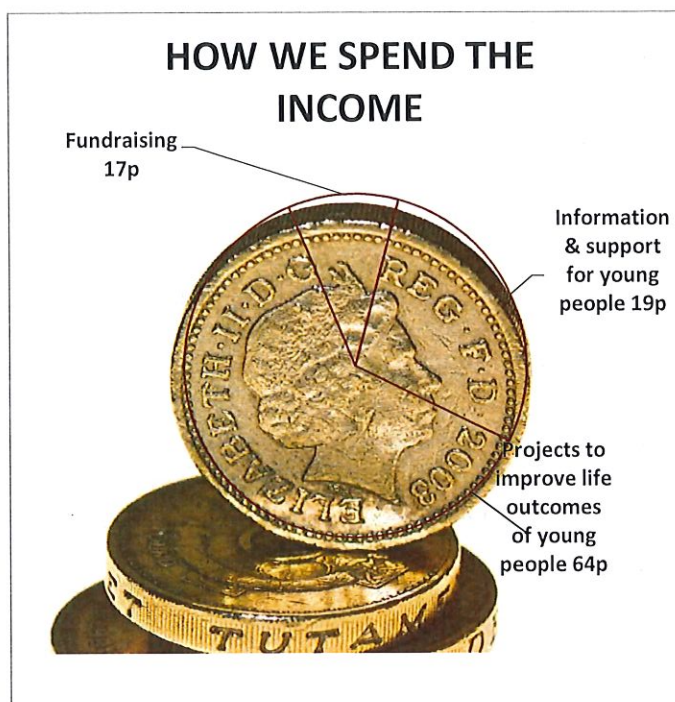
Overall income in 2018-19 decreased on the previous year at £563,338 compared to £683,761 the year before, reflecting the phasing of grant income. Total expenditure and the mix of expenditure remained very similar at £675,368 (2018: £667,460) with just 16.6% directed to fundraising.

We continued to deliver direct work to young care leavers throughout the year, focusing our work towards our coaching programme, the Care Advice Service, Passport to Parliament project and a new custody project. We updated and improved 'Propel' and are confident that the website will receive ongoing funding to ensure it remains a permanent resource for those young people considering higher or further education.

We also continued to develop our new website to provide greater reach of our information and support. Our work continues to attract interest from other organisations and policy makers and the resulting consultancy income, which continues to increase, allows us to cushion the cost of our direct work and stretch grants and donations towards policy and influencing work.

Restricted funds raised for participation projects and information support totalled £337,106 in 2019 (2018: £372,489). Spending against grants received amounted to £411,863 (2018: £346,938) – the resulting deficit reflects the drawdown of grants received in advance. Any restricted funds unspent are carried forward for use in following years.

Charitable costs/ Accounting year:	2018-19	2017-18	2016-17	2015-16	2014-15
Information & support for young people	131,162	181,768	257,056	252,209	203,777
Improving life outcomes of young people	431,759	386,267	525,193	553,411	468,502
Total charitable work	£562,921	£568,035	£782,249	£805,620	£672,279
Increase/ (decrease) on previous year	(1%)	(27%)	(3%)	20%	4%



Reserves policy

At 31st March 2019, the total reserves of the charity were £428,243, of which £129,266 were restricted by funders for specific projects and £298,977 were unrestricted. The trustees have decided that the charity should aim to retain an appropriate level of unrestricted, 'free' reserves, which are sufficient to cover between six to nine months' core running costs.

The trustees calculate the free reserves as that part of the unrestricted funds that are freely available, and not including any designated funds which have been earmarked for specific projects.

At 31st March 2019, the charity had brought forward unrestricted free reserves of £277,782 (2018: £290,914) representing around 12 months' core running costs on our general fund (£263,505 – see unrestricted expenditure on page 18). The trustees recognise the current value is greater than our reserves policy and have planned for the ratio to return to nine months as the charity increase its expenditure.

Unrestricted reserves	298,977
less: net book value of unrestricted fixed assets (note 9)	(21,195)
Total unrestricted free reserves	<u>£ 277,782</u>

Investment policy

The trustees managed the investment portfolio in accordance with our governing document. Monies not immediately required for the objects of the charity may be invested in investments, securities or property as may be thought fit having regard to any consents and in accordance with any relevant laws. The finance & funding committee includes trustees with sufficient specialist knowledge and experience of investments suitable to the present needs of the charity.

We held investments in cash deposits and the COIF Global Equity Fund at the year end. The investments are primarily held for income purposes, generating £7,380 in the year – a return on investment of 3.55%. In addition, the investments saw a pleasing increase in capital value of £20,778 (11.1%) over the year despite a turbulent market.

Principal risks and uncertainties

Strong financial controls are in place to mitigate the risk of financial losses due to theft or fraud, and these controls are regularly reviewed. We also have in place a safeguarding policy that applies to all staff and trustees, volunteers or consultants working on our behalf.

Trustees monitor the charity's risk register and charge the Chief Executive and senior management team to employ appropriate controls and mitigating actions to manage the levels of risks. The board is satisfied that the charity is managing its key risk areas:

Financial surety

- Insufficient income generation leading to inability to deliver on mission and plans

Internal resourcing and resources

- ICT systems failures leading to operational issues and data breaches
- Loss of key staff leading to loss of experience, skills and knowledge
- Staff sickness, absence and other employment issues having big operational impact in relatively small organisation

Strategic clarity and vision

- Lack of strategic vision and planning leading to mission drift, reduced impact and insufficient information for future fundraising

Good Governance

- Lack of good governance leading to ineffective organisational leadership

Safeguarding children and young people

- Ineffective safeguarding policies and procedures meaning vulnerable children and young people not sufficiently protected

Good reputation and profile

- Non-compliance with funder requirements leading to reputational damage and requirements to repay grants
- Failure to build external profile undermining public support for campaigns and fundraising

Plans for the future

Trustees led a strategic review during 2018-19, examining the needs of young people, and those that support them, where Become is best placed to make a difference and the care sector as a whole.

As part of the review, the charity restated its belief that the massive difference in life outcomes between people who have been in care and most other people is unfair, unnecessary and unacceptable.

We have identified three main reasons for the differences in life outcomes:

1. The effects of pre-care trauma
2. The failings of the care system
3. Public and professional attitudes toward care-experienced people

In our new strategy we seek to redress the balance by introducing four overarching aims to provide focus for our activities spanning direct delivery, policy & influencing, and communication & campaigns:

1. Supporting children
2. Supporting practice
3. Challenging the system
4. Changing attitudes

It is recognised and understood that we will need to focus on key enabling factors to ensure successful delivery of the strategy.

1. Apply an **impact** lens to all our work to ensure we are making a difference.
2. Diversify and grow our **income** base including developing our training offer.
3. Raise our **profile** in the care sector and with the wider public.
4. Develop a **learning** culture where staff know that the generation, acquisition and application of knowledge is valued.
5. Work in **collaboration** with different individuals and organisations that share our values, so we can help as many young people as possible.
6. Increase the **representation** of care-experience people on our board of trustees and staff team.

Our strategy is ultimately built on the belief that children in care and care leavers deserve to be loved, loving and feel lovable.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 26 March 1992 and registered as a charity on 22 April 1992. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2019 was seven (2018 - eight). The trustees have no beneficial interest in the charitable company.

The legal objects of the charity

Our legal objects are to promote the care, upbringing and establishment in life of children and young people who are or who have been looked after or assisted by local authorities or other public or charitable bodies charged with the care and upbringing of children who are or who have been in the care of foster or adoptive parents and in particular (but without limitation) by:

1. providing education, training and advice to such children and young people and to their carers
2. conducting and promoting research as to the most effective means of providing care, making available the useful results
3. relieving poverty, sickness, hardship and distress and preserving and protecting the health of such children and young people.

Board of trustees

The Board assesses its skills base on a regular basis and fills identified gaps by advertising and recruiting new trustees. Trustees are chosen for their complementary skills, breadth of experience and contribution to the charity in a range of ways. New trustees are appointed by the board to serve the period up to the next AGM when the appointment is put to the members for approval.

The chair and trustees are appointed on a three-year term, renewable for three years, subject to consideration by the Board in particular circumstances. The minimum number of trustees is four and the maximum number is 12.

New trustees meet with the chair, chief executive and the senior management team as part of an induction process. As the charity works with vulnerable children, disclosure and barring service checks (formerly criminal records bureau) are completed as appropriate in accordance with our child safeguarding policy.

A senior independent trustee is appointed. It is a role that supports our governance, leading on chair appraisal and acting as a source of advice and support to the chair, and to other members of the board as required.

The board holds periodic strategic planning and review days to consider emerging issues, in addition to regular board meetings and sub-committees covering finance, fund-raising; policy and practice.

Organisational structure

The board of trustees meets quarterly and is responsible for overseeing the strategic direction of the charity. The finance and fundraising sub-committee meet quarterly prior to board meetings to inform, support and monitor key finance and risk areas, and report to the full board on these areas. Responsibility for the day-to-day running of the charity and delivery of activities is delegated to the chief executive and the senior management team.

Statement of responsibilities of the trustees

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' annual report (including the strategic report) and the financial statements in accordance with applicable law and United Kingdom accounting standards. Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the net income or expenditure, for the period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice 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 charitable company will continue in operation.

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

In so far as the trustees are aware:

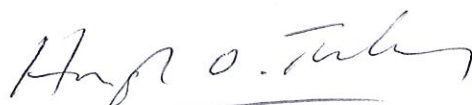
- there is no information relevant to the audit of which the auditors are unaware
- the trustees have taken all steps that they ought to have to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

A resolution to re-appoint Haines Watts, Chartered Accountants, for the coming year will be put to the annual general meeting.

In approving the trustees' annual report, we also approve the strategic report included therein, in our capacity as company directors.

Approved by the trustees on 10 September 2019 and signed on their behalf by:



Hugh Thornbery CBE

Chair



Eliot Lyne

Treasurer

Independent Auditor's Report to the members of Become Charity

Opinion

We have audited the financial statements of Become Charity (the 'charitable company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, Balance Sheet, Cash flow Statement and notes to the financial statements, 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 charitable company's affairs as at 31 March 2019, and of its 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 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 auditor's 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 charitable company'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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

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 (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' 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 accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; 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 set out on page 13, 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 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Susan Plumb ACA

Susan Plumb BSc ACA
Senior Statutory Auditor

Dated: 12 September 2019

For and on behalf of Haines Watts, Chartered Accountants and Statutory Auditors
Old Station House, Station Approach, Newport Street, Swindon, SN1 3DU, U.K.

Statement of Financial Activities (Incorporating an income statement)

Year ended 31 March 2019

	note	Unrestricted £	Restricted £	2019 total £	2018 total £
Income					
Donations and legacies	2	128,543	1,377	129,920	190,092
Income from other trading activities	3	54,817	-	54,817	58,152
Income from charitable activities	4	33,575	337,106	370,681	427,785
Income from investments		7,920	-	7,920	7,732
Total income		224,855	338,483	563,338	683,761
Expenditure					
Costs of raising funds:					
<i>Costs of generating activity income</i>		112,447	-	112,447	99,425
<i>Investment management costs</i>		-	-	-	-
Expenditure on charitable activities:					
<i>Information and support for young people</i>		75,625	55,537	131,162	181,768
<i>Projects to improve life outcomes of young people in care & care leavers</i>		75,433	356,326	431,759	386,267
Other expenditure		-	-	-	-
Total expenditure	5&8	263,505	411,863	675,368	667,460
Net (expenditure)/income before gains and losses on investments		(38,650)	(73,380)	(112,030)	16,301
Net gain/(loss) on investments	10	20,778	-	20,778	(641)
Net (expenditure)/income		(17,872)	(73,380)	(91,252)	15,660
Transfers between funds	13	-(5,062)	5,062	-	-
Net movement in funds		(22,934)	(68,318)	(91,252)	15,660
Reconciliation of funds:					
Fund balances at 1st April 2018	13	321,911	197,584	519,495	503,835
Fund balances at 31st March 2019	13	298,977	129,266	428,243	519,495

The statement of financial activities includes all gains and losses recognised in the year.
The income and expenditure derive from continuing activities. See page 33 for an analysis of the 2018 comparatives.

Statement of Cash Flows

Year ended 31 March 2019

	note	2019 £	2018 £
Cash flows from operating activities:			
Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds (page 18)		(91,252)	15,660
Add depreciation		12,702	11,944
Less purchase of fixed assets		(2,900)	-
Less interest & dividend income		(7,920)	(7,732)
(Less gain)/ Add loss on revaluation of investments		(20,778)	641
Add (increase)/ decrease in debtors		(5,993)	20,498
Add (decrease)/ increase in creditors		(26,054)	14,664
Cash used in operating activities	A	(142,195)	55,675
Cash flows from investing activities			
Income from interest & dividends		7,920	7,732
Sales of investment assets		-	-
(Purchases) of fixed assets		-	-
Cash provided by/ (used in) investing activities	B	7,920	7,732
Cash flows from financing activities	C	-	-
Increase/ (decrease) in cash and cash equivalents in the year (A+B+C)		(134,275)	63,407
Total cash & cash equivalents brought forward		363,228	299,821
Total cash and cash equivalents carried forward *		228,953	363,228

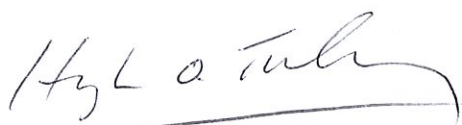
*refer to balance sheet, page 23

Statement of Financial Position (Balance Sheet)

As at 31 March 2019

	note	£	2019 £	2018 £
Fixed Assets				
Tangible assets	9	21,195		30,997
Investments	10	207,817		187,039
			229,012	218,036
Current assets				
Debtors	11	33,283		27,290
Cash at bank and in hand		228,953		363,228
		262,236		390,518
Liabilities				
Creditors: amounts falling due within 1 year	12	63,005		89,059
Net current assets			199,231	301,459
Total assets less current liabilities			428,243	519,495
Net assets			428,243	519,495
Funds:				
General Funds	13		298,977	321,911
Designated funds	13		-	-
Total unrestricted funds	13		298,977	321,911
Restricted funds	13		129,266	197,584
Total funds	13		428,243	519,495

Approved by the trustees on 10 September 2019 and signed on their behalf by:



Hugh Thornberry CBE
Chair



Eliot Lyne
Treasurer

Notes to the financial statements

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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 under Financial Reporting Standard applicable in the UK (FRS102 – effective 1 January 2015)-(Charities SORP FRS102) and the Companies Act 2006. The presentational currency in these accounts is sterling, rounded to the nearest £. Become meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis: At the balance sheet date and the date that the accounts were signed, the trustees consider the charity to be a going concern and these financial statements have been prepared on the basis that it will continue in operation existence for at least the next 12-18 months. The charity has cash reserves of £228,953 and net assets of £428,243.

Income: Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

- Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant and is not deferred.
- Income from the sale of Become and Become Junior magazines is included in the statement of financial activities in the period to which the magazine issue relates. Income relating to future issues, which have yet to be produced and distributed, is deferred.

Donated services and facilities: Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteer time with the charity is not recognised and reference is made in the trustees' annual report on their contribution. Donated professional services and donated facilities are recognised on receipt on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1 Accounting policies cont.

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.

Expenditure, allocations and irrecoverable VAT: 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. Expenditure includes attributable VAT which cannot be recovered. All costs are allocated between the expenditure categories in the SoFA on a basis designed to reflect the use of the expenditure. Costs relating to a particular activity are allocated directly, others including support costs and governance costs, are apportioned on an appropriate basis as set out in note 8, and as agreed with funders:

- *The costs of generating funds* relates to salary & support costs incurred in raising funds from both voluntary sources (including investment income) and restricted grants for charitable activities.
- *Charitable expenditure* comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- *Support costs* are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll, IT costs, and premises costs which support the charity's engagement programmes and activities. These costs are allocated between the costs of raising funds and expenditure on charitable activities. The basis of apportionment is set out at note 8.
- *Governance costs* include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Operating leases: Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due and on a straight line basis over the term of the lease.

Tangible fixed assets: All assets purchased with a value of over £1,000 and a life of more than one year are capitalised at cost. Depreciation is provided at rates calculated to write off the cost of each asset to its estimated residual value on a straight line basis over its expected useful life, usually 3 years. Leasehold improvements and the building of cloud and other IT infrastructure is amortised over the remaining length of the lease or over 5 years if shorter.

Investments: are shown in the accounts at market value at the balance sheet date. Any unrealised gains or losses made in the year are recorded in the statement of financial activities.

1 Accounting policies cont.

Stocks: Stock of current publications are not reflected, but written off, as incurred. This is because initial costs of the publications are often covered by restricted grants for the purpose with revenues generated replacing the initial cost. No value is attributed to back copies of the magazines.

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

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.

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 to settle the obligation can be measured or estimated reliably.

Fund accounting:

- *Restricted funds* are to be used for specific purposes as laid down by the donor or funder.
- *Designated funds* are unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.
- *General funds* are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.
- *Transfers between funds* are made where the income for a project is exceeded by the costs incurred on the project, or where it has been agreed with the funder to use unspent balances at the end of a project on activities with a similar objective.

Pensions: The charitable company operates a group money purchase defined contribution pension scheme operated by Royal London. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no further liability under the scheme other than for the payment of those contributions.

The charity made a 5% employer contribution to a money purchase pension scheme operated by Royal London under auto-enrolment. It acts as agent in the collecting and paying over of any employee pension contributions. The employer's contributions made for the accounting period are treated as an expense in the financial statements.

2 Donations and legacies

	Unrestricted £	Restricted £	2019 total £	2018 total £
Garfield Weston Foundation	30,000	-	30,000	-
M and C Trust	5,000	-	5,000	5,000
The 29 th May 1961 Charitable Trust	5,000	-	5,000	-
The Swire Charitable Trust	-	-	-	30,000
The Blagrove Trust*	-	-	-	20,000
The Hollick Family Trust	-	-	-	5,000
General donations	88,543	1,377	89,920	130,092
	128,543	1,377	129,920	190,092

Donations and incoming resources are separately identified where single transaction amounts are £5,000 or over, with the exception of donors who wish to remain anonymous. (* see also below)

3 Income from other trading activities

	Unrestricted £	Restricted £	2019 total £	2018 total £
Events	54,817	-	54,817	57,853
Christmas cards & other	-	-	-	299
	54,817	-	54,817	58,152

4 Incoming resources from charitable activities

a. Information and support for young people:

	Unrestricted £	Restricted £	2019 total £	2018 total £
Grant income:				
Scottish Funding Council	-	13,968	13,968	24,750
Angle House Foundation	-	5,475	5,475	-
OneFamily Foundation	-	5,000	5,000	-
The Blagrove Trust*	-	-	-	10,000
<i>Magazine & publication sales</i>	22,685	-	22,685	38,319
	22,685	24,443	47,128	73,069

* part allocated to match funding of the young editor post for our magazines

b. Programmes to improve life outcomes of young people in care and care leavers:

	Unrestricted	Restricted	2019 total	2018 total
	£	£	£	£
Grant income:				
The Mark Leonard Trust	-	50,000	50,000	63,408
Comic Relief	-	14,132	14,132	37,600
Paul Hamlyn Foundation	-	30,000	30,000	30,000
Big Lottery	-	9,772	9,772	29,664
Tudor Trust	-	25,000	25,000	25,000
Blagrave Trust – Listening Fund	-	39,205	39,205	-
Charles Hayward Foundation	-	20,000	20,000	-
Co-op Foundation	-	45,000	45,000	20,000
Rayne Foundation	-	20,000	20,000	20,000
Mrs Smith & Mount Trust	-	15,000	15,000	-
Westminster Foundation	-	5,000	5,000	-
Garfield Weston Foundation	-	-	-	30,000
Oso Foundation	-	-	-	20,000
CHK Charities Ltd	-	-	-	5,000
John Coates Charitable Trust	-	-	-	5,000
Drapers' Charitable Trust	-	-	-	5,000
Westminster Foundation	-	-	-	5,000
Other charitable trusts (under £5,000)	-	5,931	5,931	28,276
Training & research fees	10,890	33,623	44,513	30,768
	10,890	312,663	323,553	354,716
Total incoming resources from charitable activities	33,575	337,106	370,681	427,785
(a + b above)				

Grants, trust, corporate and contract income are separately identified where single transaction amounts are £5,000 or over or if the funder requires disclosure in the accounts.

5 Net income/ expenditure

This is stated after charging the following expenditure:		2019	2018
		£	£
Depreciation & loss on disposal		12,702	11,944
Auditors remuneration		3,750	3,701
Operating lease rentals:	Equipment	288	288
	Property	63,213	63,213
Trustees/ Directors remuneration	(note 7)	-	-

6 Staff costs and numbers

	2019	2018
	£	£
Staff costs were as follows:		
Salaries and wages	394,217	387,358
Voluntary redundancy payment	-	3,543
Social security costs	37,938	34,784
Pension contributions (defined contribution scheme)	23,726	23,513
Total direct staff costs	455,881	449,198
Outsourcing & consultancy fees	4,092	5,328
Total costs	459,973	454,526

The emoluments of 1 employee were within the range of £60,000 to £69,999 (2018: 1 within £60,000 to £69,999). Employer's pension contributions for that employee were £7,000 (2018: £6,820) under a defined contribution pension scheme.

The key management of the charity comprises the Chief Executive, Director of Services and Director of Fundraising & Communications. Their total emoluments amounted to £147,625 (2018: £105,800) plus employer's pension contributions of £10,881 (2018: £8,433).

The average weekly number of employees (full-time equivalent) employed by the charity during the year was as follows:

	2019	2018
	no.	no.
Fundraising and publicity	1.9	1.5
Information and support for young people	2.5	3.0
Development programmes to improve public care	6.4	7.2
Governance	0.1	0.1
	10.9	11.8

7 Trustee Remuneration and Related Part Transactions

No trustees received remuneration during the year (2018: nil). Travel, subsistence and refreshment costs amounting to £739 were reimbursed to 2 trustees (2018: £653 to 2 trustees) during the year relating to attendance at trustee meetings and interviews.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2018: none).

8 Total expenditure

	Charitable activities							
	Cost of generating funds	Communication, information and support for young people	Projects to improve life outcomes of young people	Governance costs	Support costs		2019	2018
	£	£	£	£	£		£	£
Staff costs and freelance consultants (note 6)	66,790	64,693	297,490	-	31,000		459,973	454,526
Related staff & volunteer costs	68	1,425	9,674	-	4,938		16,105	22,123
Participant travel & related expenses	-	844	9,086	-	114		10,044	11,450
Materials production, printing and activities	5,593	17,598	4,153	-	2,753		30,097	24,518
General office costs	4,902	2,580	1,115	-	44,727		53,324	50,653
Website development	-	2,145	-	-	2,843		4,988	7,873
Premises costs	-	-	-	-	79,821		79,821	77,793
Professional, legal and accounting fees	2,589	-	-	3,750	1,236		7,575	4,996
Trustees' expenses	-	-	-	739	-		739	653
Depreciation (note 5 & 9)	-	-	-	-	12,702		12,702	11,944
Expenditure – 2019 (see below for 2018)	79,942	89,285	321,518	4,489	180,134		675,368	667,460
Allocation of support staff & related costs *	6,193	8,002	20,915	292	(35,402)		-	-
Allocation of office & establishment costs *	25,317	32,714	85,505	1,196	(144,732)		-	-
Sub-total	111,452	130,001	427,938	5,977	-		675,368	667,460
Allocation of governance costs *	995	1,161	3,821	(5,977)	-		-	-
Total expenditure reallocated (page 19)	112,447	131,162	431,759	-	-		675,368	667,460
Comparative expenditure for 2018 before reallocation (see above for 2019 totals)	69,402	131,065	267,591	4,354	195,048		-	667,460

* The charity identifies costs to support its general charitable activities and fundraising costs (costs of generating funds). It then identifies governance costs. General management and support staff costs are allocated to the charitable activities and costs to generate funds on the basis of time spent per activity. Central office costs, depreciation, establishment and other sundry costs are allocated to charitable activities and costs to generate funds on the basis of headcount, as an approximation to usage rates. Governance costs are similarly apportioned.

9 Tangible fixed assets

		Leasehold Improve't & Cloud Infrastr.	Computer hardware & software	Furniture & Equipment	Total
		£	£	£	£
COST	at the start of the year	20,110	51,662	15,423	87,195
	additions in year	-	-	2,900	2,900
	disposals in year	(7,346)	-	-	(7,346)
	at the end of the year	12,764	51,662	18,323	82,749
DEPRECIATION	at the start of the year	9,917	30,882	15,399	56,198
	Charge for year	2,876	5,904	991	9,771
	On disposals in year	(4,415)	-	-	(4,415)
	at the end of the year	8,378	36,786	16,390	61,554
NET BOOK VALUE	at 31 March 2019	4,386	14,876	1,933	21,195
	at 31 March 2018	10,193	20,780	24	30,997

10 Investments

	2019	2018
	£	£
COIF Charities Global Equity Income Fund		
Value at 01 April 2017	187,039	187,680
Additions/(Disposals) in the year	-	-
Value at 31 March 2019: 112,497.63@ 184.73p	207,817	187,039
Unrealised gain/ (loss)	20,778	(641)

Based on the quarterly dividends paid, the income yield was 3.55% (2018–3.95%)

11 Debtors

	2019	2018
	£	£
Trade debtors	7,442	1,570
HM Revenue & Customs – Gift Aid reclaimable	8,015	2,594
Taxation & social security	-	-
Prepayments & accrued income	823	7,006
Other debtors	17,003	16,120
	33,283	27,290

12 Creditors: amounts falling due within one year

	2019	2018
	£	£
Subscriptions in advance and deferred income (note below)	3,254	29,987
Trade creditors	5,498	6,318
Taxation & social security	13,253	12,706
Accruals	41,000	40,048
	63,005	89,059

12 Creditors: amounts falling due within one year cont.

Movement in subscriptions in advance and deferred income:

	at start of year £	Received £	Recognised in SoFA £	at end of year £
Magazine subscriptions (note 4a)	13,723	9,480	22,685	518
Biking for children in care (note 3)	233	46,343	45,830	746
Other challenge events (note 3)	59	8,928	8,987	0
Training & research fees (note 4b)	15,972	30,531	44,513	1,990
Total	29,987	95,282	122,015	3,254

13 Movements in funds

	at start of year £	incoming resources £	outgoing resources £	fund transfers in £	at end of year £
Restricted funds					
<i>INFORMATION AND SUPPORT FOR YOUNG PEOPLE IN CARE & CARE LEAVERS</i>					
a. Propel	26,032	13,968	45,062	5,062	-
b. Content curators	-	10,475	10,475	-	-
	26,032	24,443	55,537	5,062	-
<i>PROJECTS TO IMPROVE LIFE OUTCOMES OF YOUNG PEOPLE IN CARE & CARE LEAVERS</i>					
c. All Party Parliamentary Group	349	-	-	-	349
d. Care Advice Line	16,659	5,878	19,501	-	3,036
e. Care Advice Line Factsheets	9,333	3,108	10,091	-	2,350
f. Passport to Parliament	32,147	49,132	81,240	-	39
g. Future Focus - deepening engagement with young people	26,844	50,000	53,032	-	23,812
h. Project Advice Group & I&IC	-	39,205	19,937	-	19,268
i. Custody Project	-	20,000	17,215	-	2,785
j. Coaching programme	18,092	106,945	97,692	-	27,345
k. Five nations one voice	-	9,772	9,772	-	-
l. Greenfinch/Proteen fund	42,798	-	17,656	-	25,142
m. Young person hardship fund	330	-	190	-	140
n. Paul Hamlyn Foundation	25,000	30,000	30,000	-	25,000
	171,552	314,040	356,326	-	129,266
Total Restricted funds	197,584	338,483	411,863	5,062	129,266
General Funds	321,911	245,633	263,505	(5,062)	298,977
Total funds	519,495	584,116	675,368	-	428,243

13 Movements in funds cont.

Purposes of restricted funds

Restricted funds cover specified activities, including employment, health and education programmes, online services for children and young people and specific projects, as described below:

INFORMATION AND SUPPORT FOR YOUNG PEOPLE IN CARE & CARE LEAVERS

The charity provides information and support to young people through various medium such as printed matter and online resources.

13a) Propel – The Scottish Funding Council and the Esmée Fairbairn Foundation initially provided funds to design, build and deliver an online resource for care leavers and looked after children to support their access to higher education. The project was extended with the support of the Scottish Funding Council to include Scottish further education colleges.

13b) Young editors' content curators – Funded by Angle House Foundation and OneFamily Foundation during 2018-19, this fund is applied to the costs of the quarterly magazines and web content and workshops enable young people to write and edit content.

PROJECTS TO IMPROVE LIFE OUTCOMES OF YOUNG PEOPLE IN CARE & CARE LEAVERS

13c) All Party Parliamentary Group (APPG) – The charity acts as the secretariat for The All Party Parliamentary Group for Looked After Children and Care Leavers. The charity holds a small fund to support involvement of young people with the APPG. This fund does not cover the staff costs or support costs incurred by the charity and attributed to the running of the APPG. These costs are absorbed by the charity's general fund.

13d) Care Advice Line– A major award from the Garfield Weston Foundation in 2017-18 and a number of smaller grants has enabled us to continue our Care Advice Line, which provides support and information on entitlements and other issues faced by young people in care and care leavers.

13e) Care Advice Line Factsheets– UPP Foundation and other smaller grants were given towards the production and translation of our Care Advice Line factsheets, which provide information on entitlements and provide support on other issues faced by young people in care and care leavers.

13f) Passport to Parliament – aims to strengthen the voices of care-experienced young people aged 12-25 who are most at risk of poor life outcomes and social exclusion to ensure they are heard by those in power. Sessions support and enable them to understand how decisions about the care system are made, have greater confidence expressing their views and experience, and to engage with key decision makers. Phase 2 of the project was funded jointly by the Tudor Trust and Comic Relief over the last 3 years and the Co-op Foundation provided a grant to scope a further stage of P2P.

13 Movements in funds cont.

Purposes of restricted funds

13g) Future Focus - deepening engagement with young people – A project funded by the Mark Leonard Trust to engage with young people and improve their life skills, funding young person access to our programmes. The grant also provides funding for strategic work to expand the projects and reach of the charity and raise our voice with government on important issues within the care system.

13h) Policy Advice Group and Ideas & Input Council – The Blagrove Trust's Listening Fund has provided a grant over two years to enable young people to influence policy through the Policy Advice Group and the Ideas & Influencing Council provides a platform for care-experienced young people share their views by giving feedback on all our work.

13i) Custody Project – This project was funded by the Charles Hayward Foundation and aims to support and encourage young people held in secure custody to have improved life outcomes.

13j) Coaching programme – A grant from the Clothworkers' Foundation enabled the charity to pilot its bespoke coaching programme. In subsequent years grants from a number of funders including Mrs Smith & Mount Trust, the Co-op Foundation and the Rayne Foundation have funded the coaching programme's continuance and development. The programme focuses on young people's personal development and potential. It builds the emotional wellbeing, resilience and aspiration of young care leavers to help them reach their goals.

13k) Five nations one voice – Funding was awarded by the Big Lottery to the national charities of the 5 nations to enable them to work collaboratively and to explore issues within the care systems across the UK and Ireland. These accounts record our portion of the funding, administered by Who Cares? Scotland.

13l) Greenfinch/ Proteen fund – Restricted funding for the use for younger children under 18 and particularly connected with furthering their education.

13m) Young person hardship fund – Funding provided by the London Catalyst Samaritans to assist young people in need through the provision of emergency hardship payments or through loans.

13n) Paul Hamlyn – The Paul Hamlyn Foundation provided funding towards the costs of the chief executive for capacity building.

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	21,195	-	21,195
Investments	207,817	-	207,817
Net current assets	69,965	129,266	199,231
Net assets at 31 March 2018	298,977	129,266	428,243

15 Operating lease commitments

The charity had total commitments under operating leases expiring as follows:

	Equipment		Property	
	2019 £	2018 £	2019 £	2018 £
Within 1 year	-	-	-	-
Within 2-5 years	288	576	150,672	213,885
After more than 5 years	-	-	-	-

The lease for the administrative offices and young person's participation space ends on 18 August 2021 with a break clause after 5 years in 2019, which was not exercised.

16 Restricted funds in deficit

Where a restricted fund is in deficit at the end of an accounting period, the charity makes a decision on whether there is some prospect for the deficit to be reduced by funding receipts in subsequent accounting periods. If there is a good prospect, the deficit is shown in full. Otherwise, the deficit is transferred to the General fund.

17 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 £1 per member of the charity.

18 Corporation tax

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

19 Contingent Asset

The charity has been notified of a legacy pre year end but a reliable estimate cannot be placed on it at this time. The legacy income has therefore not been included in these accounts.

20 Analysis of restricted & unrestricted funds on the Statement of Financial Activities in the comparative year (2018)

	Note	Unrestricted £	Restricted £	2018 total £
Income				
Donations and legacies	2	190,092	-	190,092
Income from other trading activities	3	58,152	-	58,152
Income from charitable activities	4	55,296	372,489	427,785
Income from investments		7,732	-	7,732
Total income		311,272	372,489	683,761
Expenditure				
Costs of raising funds:				
<i>Costs of generating activity income</i>		99,425	-	99,425
<i>Investment management costs</i>		-	-	-
Expenditure on charitable activities:				
<i>Information and support for young people</i>		107,541	74,227	181,768
<i>Projects to improve life outcomes of young people in care & care leavers</i>		113,556	272,711	386,267
Other expenditure		-	-	-
Total expenditure	5& 8	320,522	346,938	667,460
Net (expenditure)/ income before gains and losses on investments		(9,250)	25,551	16,301
Net gain on investments	10	(641)	-	(641)
Net (expenditure)/ income		(9,891)	25,551	15,660
Transfers between funds		-	-	-
Net movement in funds		(9,891)	25,551	15,660
Reconciliation of funds:				
Fund balances at 1st April 2017	13	331,802	172,033	503,835
Fund balances at 31st March 2018	13	321,911	197,584	519,495

Reference and administrative details

Charity number	1010518	
Company number	2700693	
Registered office and operation address	Become Charity 15-18 White Lion Street, London, N1 9PG	
Patrons	David Akinsanya Professor Sonia Jackson OBE Louisa Lane-Fox The Earl of Listowel Joyce Moseley OBE Dame Esther Rantzen Dame Jacqueline Wilson	
Board of Trustees	Hugh Thornbery CBE Eliot Lyne Anne Cameron Terry Galloway Khatija Hafesji Andy Harris Beth Taswell Suzie Hayman Dave Hill CBE Suzanne Watts Laura Wyatt Jude Williams	Chair Treasurer Appointed 11 June 2019 Appointed 12 March 2019 Senior Independent Trustee Appointed 12 March 2019 Appointed 12 March 2019 Resigned 12 June 2019 Resigned 11 June 2019 Resigned 11 December 2018 Resigned 12 March 2019 Resigned 12 June 2018
Senior Management Team	Natasha Finlayson Katharine Sacks-Jones Davinia Batley Lee Mauve Patron	Chief Executive & Company Secretary (resigned 31 May 2019) Appointed 15 July 2019 Director of Fundraising & Comms Director of Services
Bankers	Unity Trust plc P.O. Box 7193 Planetary Road Willenhall, WV1 9DG	
Independent Auditors	Haines Watts, Chartered Accountants Old Station House, Station Approach, Newport Street, Swindon, SN1 3DU	

