



A family for all children

ANNUAL REPORT

2021

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FOREWORD

The world has changed rapidly over the last two years. The fight for every child's right to a family has never been more urgent.

In 2021 we continued to transform care systems and improve children's lives across the globe. Thanks to the generous help of our supporters we have changed the lives of children like Maria and Camilo, whose stories you can read inside this report.

As the Ukraine crisis unfolded, we pivoted our existing work in Ukraine and Moldova to help some of the most vulnerable families. In 2022, we worked with the government and local partners to supply 794 families with food, medicine and hygiene supplies, and 1,230 children with learning materials. We trained 1,306 professionals to provide psychosocial support and Early Childhood Development services. We are acutely aware that the care reform progress we and others have worked hard to achieve in the region now risks being unraveled. As families are plunged into war, the dangers of resorting to institutional care and of child trafficking are real and escalating. We are working with our partners to raise and address these issues.

When we are invited to provide in-country support, our aim – by providing expertise and support - is to enable local governments and administrations to move from institution- to family-based child care. In December 2021, after a decade of such support, we successfully withdrew from Czechia and Bulgaria. In Czechia Lumos' legacy lives on through the 2021 amendment to the law that prevents children under the age of three from being placed in institutions. In Bulgaria we completed our training programme for guardians and practitioners on developing family and community-based alternative care. In general when we leave a region it marks a successful change. Sadly, we are leaving Haiti in 2022 because we are unable to deliver truly impactful work safely due to the high-risk security situation. We thank our staff and supporters who have changed hundreds of children's lives for the better in Haiti, reaching 683 in 2021 alone. We are working with partners to ensure a safe transition.

In 2021, we said thank you and farewell to Sir Roger Singleton, Interim CEO, stalwart and "guardian angel" of Lumos, and Neil Blair, our wonderful Chair of Trustees, who has dedicated so much of himself to leading Lumos through the last eight years and more. We also welcomed our new CEO Peter McDermott, who brings a wealth of international development experience. In his first year he has led Lumos' emergency Ukraine response, and delivered organisational change which will ensure Lumos will continue to deliver meaningful and sustainable change for families around the world.

Finally, I want to acknowledge the dedication and hard work of our amazing staff. They approach every challenge with professionalism, commitment and purpose. I thank them from the bottom of my heart.

Our message is simple: every child has the right to grow up in a safe and loving family.

Carol Copland, Chair of Trustees

KEY STATS



705

We give families and other carers the support they need to look after children at home. From psychological counselling and training in parenting skills to support with finances and housing, in 2021 we provided support services to 705 carers in Moldova.



274

Increasing knowledge around care reform, sharing best practice and increasing technical skills is crucial to our mission. In 2021 we were involved in 190 training events for stakeholders and delivered training to 274 members of national governments.

104

Every child deserves to grow up in a safe and loving family environment. In 2021 we helped to move 104 children from institutions in Ukraine into family or community-based care settings. With the right support, 81 of these children were able to be reunited with their immediate biological families.



315

We targeted 315 children and young people in Haiti with specialised support services, including child assessments and personal development planning, mental health support and help with accessing education services.

2,500

In Kenya, during the annual Primary Schools Headteachers conference, around 2,500 teachers attended a session where our Senior Technical Adviser Grace Mwangi gave a presentation on the role of teachers in the implementation of care reform strategy.

15

We helped 15 institutions to close or to operate as another type of service provider across Colombia, Czechia, Haiti, Jordan, Moldova and Ukraine.

1,188

We work to amplify the voices of young people with lived experience of institutions and alternative care. We engaged 1,188 children and young people from around the world in a global consultation to capture their views at the United Nations Day of General Discussion on Children's Rights and Alternative Care, which was attended by participants from across 120 countries.



64

We drive change through nurturing our expertise and advocating for care reform. In 2021 we developed 64 advocacy or research products, including our ground-breaking Cycles of Exploitation report, a National Care Reform Strategy in Kenya and a report on strengthening family-based care in refugee contexts.

167

In Colombia we conducted 167 psychosocial support sessions to help children and young people through the challenges created by Covid-19. We also distributed \$10,000,000 COP (£2,000) in cash grants as well as food parcels.

400

Making the decision to exit a country is always difficult. 400 people attended our exit conference in Czechia, where we leave behind the legacy of a ban on 'baby homes', to learn about the ten years' of care reform work we've undertaken there.

OUR VISION

All children grow up in safe and loving families.

OUR MISSION

To fight for every child's right to a family by transforming care systems around the world.

OUR VALUES

Children are at the heart of everything we do.

They drive us forward in our vision and underpin every aspect of our work and strategy, helping us bring about the very best outcomes for the children we serve.



"The issues of deinstitutionalisation and inclusion are extremely important. As a conscious Ukrainian who cares about the future of my country and the fate of its children, I have the desire and opportunity to help – together with like-minded people, other youth ambassadors and Lumos – to try to influence the situation. I believe we'll see the light at the end of the tunnel.

Perhaps the deepest way to understand someone is to walk in their shoes. I believe that it's our sacred duty to help others. No residential institution, even the best, can replace a child's family, or their love and care. And I was convinced of this by my own experience. That's why I find Lumos' mission in tune with my own.

Together with the Board of Youth Ambassadors, I plan to work on reducing the number of residential institutions throughout Ukraine and support children with disabilities."

MARK
YOUNG ADVOCATE, UKRAINE

Please note: this interview took place in December 2021.

A FAMILY FOR ALL CHILDREN

WHAT WE DO FOR CHILDREN

Lumos is fighting for every child's right to a family by transforming care systems around the world. We are an international charity striving for a future where every child is raised in a safe, loving home, supported by family to help them thrive.

On average more than 80% of children in orphanages have a living parent, and research proves that these institutions can harm a child's growth and development. Yet there are still an estimated 5.4 million children trapped in institutions globally.

Lumos sheds light on the root causes of family separation – poverty, conflict and discrimination – and demonstrates that children can safely be united with families. By pressing governments to reform care systems, and by building global expertise and capacity with partners, we ensure no child is forgotten.

Founded by author J.K. Rowling, we are lighting a path to a brighter future where all children can grow up in a safe and loving family. We believe in a family for all children.

CHANGING THE SYSTEM FOR CHILDREN

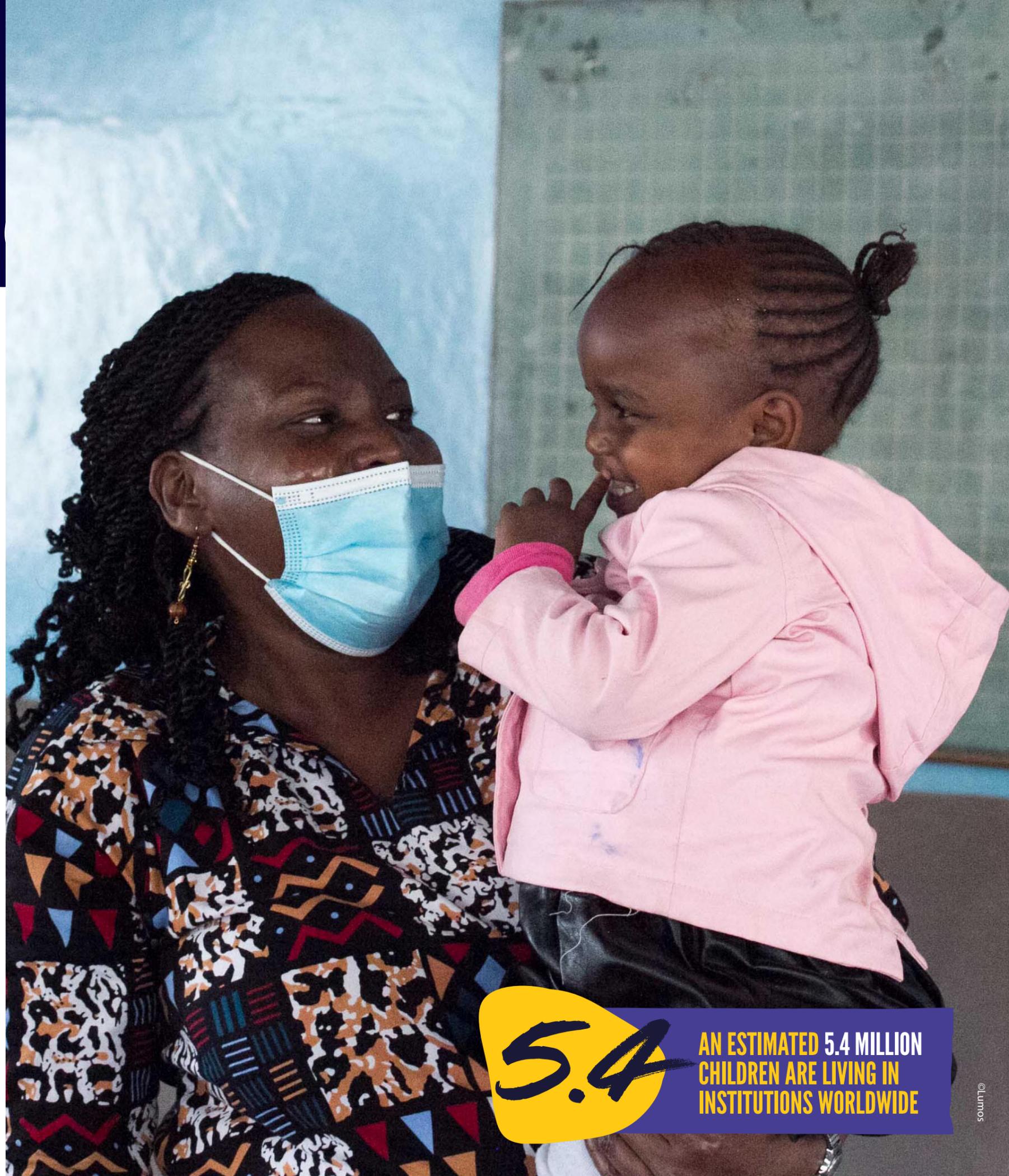
Thanks to the efforts of Lumos and our partners, the harms of institutionalisation are now more widely understood. Backed by better evidence, there's growing consensus that no child belongs in an institution. Separated from their families and communities, children living in institutions are deprived of the love, attention and opportunities they need to thrive.

In diverse countries and contexts, we've worked hard to prove change is possible. With careful planning and management, child protection systems can be transformed to ensure all children enjoy their right to grow up in a safe and loving family. Our strategy builds on our rich heritage to ensure thousands more children and families can benefit from our work and that we achieve an impact greater than the sum of our parts.

The children trapped in institutions are deprived of their basic rights, their liberty and the chance to reach their full potential. Every child taken away from their family and consigned to an institution tears the very fabric of a happy and healthy society.

We cannot afford to lose another generation of children to institutionalisation.

wearelumos.org



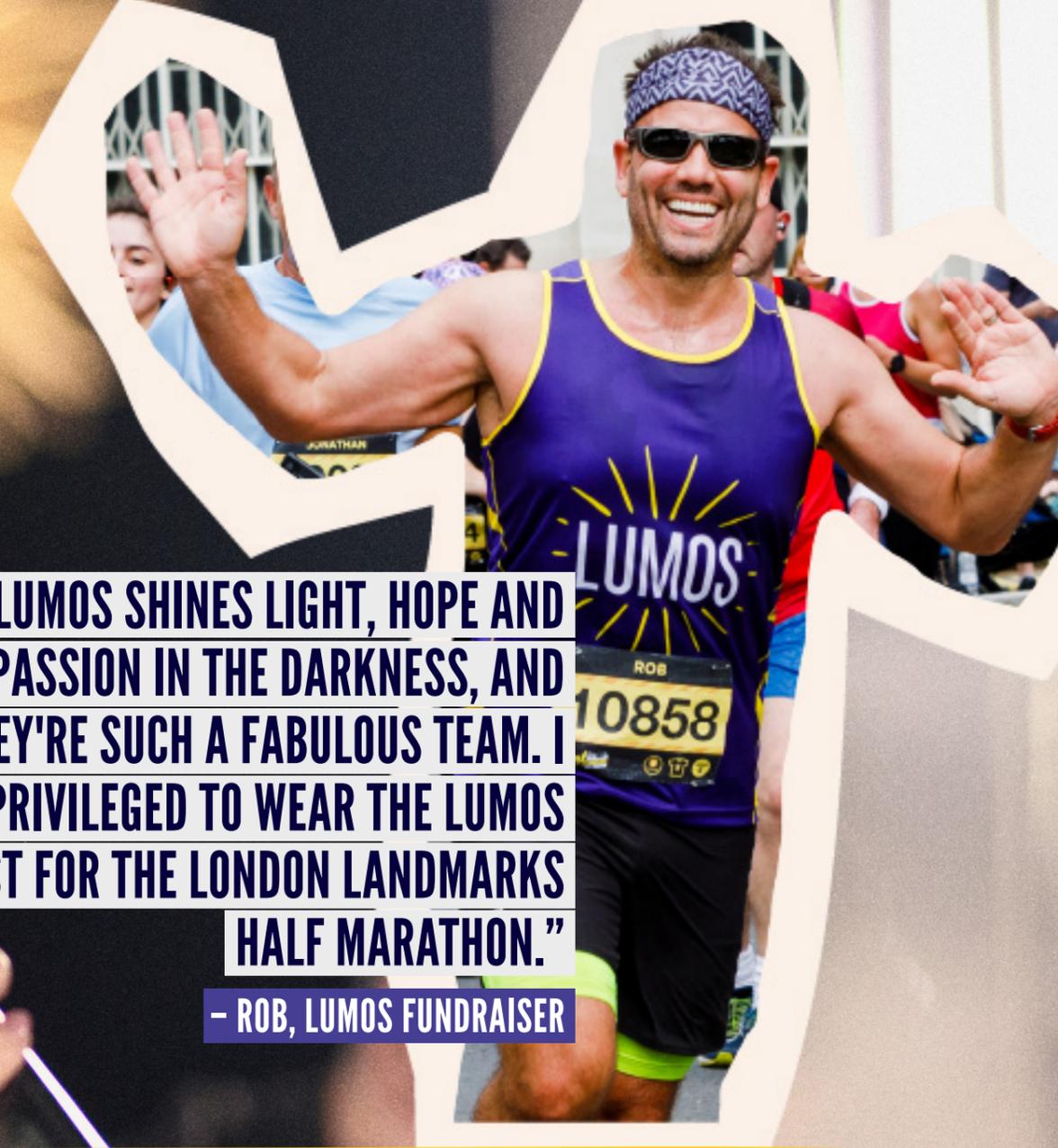
5.4 AN ESTIMATED 5.4 MILLION CHILDREN ARE LIVING IN INSTITUTIONS WORLDWIDE

A YEAR OF INCREDIBLE SUPPORT



“LUMOS SHINES LIGHT, HOPE AND COMPASSION IN THE DARKNESS, AND THEY'RE SUCH A FABULOUS TEAM. I FELT PRIVILEGED TO WEAR THE LUMOS VEST FOR THE LONDON LANDMARKS HALF MARATHON.”

– ROB, LUMOS FUNDRAISER



GLOBAL GALA SUCCESS

In October, we held our first ever virtual Gala. Guests tuned in from 38 different countries to watch spellbinding musical performances from Sophie Ellis-Bextor and Peter Bence, and to hear about some of the children you've helped us support. Our founder J.K. Rowling treated us to a world-exclusive reading from *The Tales of Beedle the Bard* before answering questions from an inspiring group of young self-advocates. Other magical guests who took part in this special event included Evanna Lynch, Bonnie Wright, Noma Dumezweni and Jason Isaacs. Thanks to the generosity of everyone who attended the Gala, we were able to raise an amazing \$631,170 to support our work.

RUNNING FOR CHILDREN'S RIGHTS

12 dedicated Lumos fundraisers were put through their paces at the London Landmarks Half Marathon in August. They ran for 13.1 miles while taking in some of the city's iconic sights including Big Ben, the Tower of London and the London Eye. Cheered on by our team, they raised £8,949, which was generously matched by one of our supporters, bringing the total to a fantastic £18,949.

GIVING TO FAMILIES IN NEED

Every ticket purchased for our virtual gala helped our teams around the world distribute essential supplies and much-needed support packages to families in need. In Bulgaria we worked with a local NGO to deliver gifts and school supplies to refugee children from across five towns, in Ukraine we delivered support kits to 39 children, and in Colombia we worked with the

Michín Foundation to distribute food packages to reunited families experiencing financial hardship.

SPEAKING UP FOR CHILDREN

Our incredible youth advocates have been making their voices heard this year. Nicoleta, a self-advocate from our Youth Advisory Board in Moldova, spoke at the the United Nations Day of General Discussion on Children's Rights and Alternative Care, which was attended by over 1,000 participants from across 120 countries.

“I participated because I wanted to be heard by a lot more people, from different countries, to give hope to children who are in institutions.” says Nicoleta.

FANTASTIC FUNDRAISING

Some of our brilliant ambassadors including Evanna Lynch, Bonnie Wright and Sophie Ellis-Bextor helped us to launch our magical T-shirt range with Represent to raise vital funds for our work. Everyone who bought a t-shirt is helping to shine a light on our mission to keep families together.

WORKING HARD FOR CHANGE

Even in the most challenging of circumstances, our amazing staff have continued to work tirelessly to improve the lives of children and families across the globe, staff like Grace Mwangi, our senior technical advisor in Kenya. It's thanks to the hard work of people like Grace that we can effect real change in communities.

Find out more at wearelumos.org/grace

CHILD AND YOUTH PARTICIPATION



Children and young people don't just have a right to be included in decisions that affect their lives – they are the experts on their own lives, and care reform is more successful with their involvement. Through 2021, we continued to work with 'self-advocates' and youth networks – and guide governments and other partners to ensure children's voices are heard. Thank you to the Karl Kahane Foundation for supporting this work.

Because of the pandemic, we had to adapt many of our activities, and often couldn't visit schools, homes and institutions. It's hard to create the same sense of community online, and virtual meetings are far less inclusive for people with disabilities and those without access to devices and a reliable internet connection.

But our staff and young people were amazingly resilient and creative. We took the opportunity to meet in person wherever possible, and managed to safely deliver a hybrid online/offline model for our youth forums in Ukraine, Moldova, Bulgaria and Czechia. We also supported youth advocates to participate in advisory groups for the UN Day of General Discussion on Children's Rights and Alternative Care, and to speak at two international advocacy events.

As well as posing practical challenges, Covid has affected the young people we support personally. Many have experienced financial hardship and mental health challenges. Throughout the pandemic, we've kept in close contact with members of our youth advisory boards, offering emotional and practical support.

LEADING UN DISCUSSIONS

September brought the UN Day of General Discussion on Children's Rights and Alternative Care – and we made sure children and young people were at the heart of it. We helped to establish a child and youth advisory team, involving 30 children and young people from 22 countries. They worked with us over 18 months to help shape the content of the day. We also supported a global consultation that enabled over 1,200 children and young people from around the world to share their experiences of alternative care. The findings were a central feature of the discussions and will inform recommendations to improve care for children.

INCLUSION THROUGH SPORT IN BULGARIA

In Bulgaria, young people from our youth advisory board shared the lessons we've learned about child and youth participation over the last 10 years through training sessions and webinars. They were also involved in our "inclusion through sport" project, which delivered sports equipment and accessible information on exercising safely to 100 children and young adults living in small group homes. Movement, sports and exercise are important for young people's physical and mental health, and our aim is to make this part of the routine in small group homes.

INFLUENCING FAMILY COURTS IN CZECHIA

Court decisions on divorce and family conflict can have a huge impact on children, and they should be able to participate in the process. After co-leading focus groups with children and young people about their experiences, our youth advisory board (YAB) in Czechia shared their findings with judges and other professionals working in family courts. The YAB recommended ways to ensure the participation of vulnerable children in court proceedings and presented what they learned – to family court judges at the Czech Judicial Academy Family Law Symposium and at a meeting of the International Society for the Prevention of Child Abuse and Neglect. Their presentations provoked positive discussions about making family courts more inclusive, child-friendly and child-centred.

YOUNG PEOPLE AS TRAINERS

Also in Czechia, we worked with young people to develop training, based on their own experiences, on how to communicate with children in the care system. The idea was to help professionals see things from children's perspective by experiencing the role of a vulnerable child during an interactive workshop. Young people themselves delivered the training to social workers and other professionals, including through a workshop for 30 judges. The training was well received. It's been requested by several organisations, and we're now making a film so we can share it more widely.





LUMOS YOUTH FORUM 2021

Covid restrictions meant we couldn't hold our youth forum wholly in person, but we worked closely with young people to organise a hybrid event. Youth advisory board members met in person in Czechia, Bulgaria, Moldova and Ukraine, where they took part in training, team-building activities and meetings with national policymakers. The other half of the programme took place online, and included consultations on Lumos policies, research into the impact of our work in Central and Eastern Europe, and a filmed meeting with Lumos founder J.K. Rowling.

ADVOCATING FOR REFORM IN UKRAINE

In Ukraine, our self-advocates have been actively involved in shaping public policy on reforming the country's institutional care system. We supported the 60 members of the National Council of Children and Youth, including 12 self-advocates, to take part in national-level working groups, sharing their experience of living in residential institutions and advocating for children's right to a family. Members of Lumos' youth advisory board also ran various awareness-raising activities, including sharing stories of children and young people with disabilities who have overcome obstacles, and an Instagram campaign to encourage young people in Ukraine to share their ideas on the theme of inclusion.

GIVING CHILDREN AND YOUNG PEOPLE A VOICE

To promote the importance of family-based care, we supported children and young people in Moldova to share their stories. They highlight a broad range of experiences, including those with disabilities, those who were reunited with their biological families or prevented from going through family separation, and those who moved from residential institutions into families, communities, and independent life – and show how we've supported children's educational and community inclusion. Young self-advocates were involved throughout the process: they helped develop the concept, received training from a journalist and a photographer, shared their own stories, and accompanied Lumos staff to participate in interviews.

TRANSFORMING CARE IN COLOMBIA

Building on the success of our self-advocates in Central and Eastern Europe, we're creating a similar team in Colombia as part of our new youth participation strategy. In June, 62 young people from the residential care system and care leavers took part in a range of workshops and interviews with us to share their experiences and opinions of residential care and the child protection system. As a result, a group of 20 motivated young people are receiving support and training to become self-advocates for children's rights and play an active role in transforming the care system in Colombia.

YOUTH-LED RESEARCH IN MOLDOVA

Our youth advisory board (YAB) in Moldova carried out a study into people's attitudes towards the country's care reform and to children and young people who have grown up in institutions. The project began back in 2019, but the pandemic made it impossible to continue interviews in person. In 2021, the project continued online, and the YAB collected responses from 230 people from four Lumos demonstration regions. The report has now been published, and our young advocates will be using it to promote children's right to grow up in families in our work with government and local authorities.

PROMOTING CHILDREN'S RIGHTS IN HAITI

Despite the pandemic and the security situation in Haiti, we managed to reach 398 girls and 285 boys through our child and youth participation groups. These provide safe spaces for discussions around the rights of children and young people, as well as activities such as educational games, theatre and dance. Our country team also created a podcast to communicate the importance of the rights of children and young people, producing programmes on the safety of children, violence against girls and women, and children's rights.

POWERFUL EVIDENCE



There's a compelling case to end institutional care of children, with over 300 research studies showing the long-term harm it causes. But gaps remain in the global evidence base. Capturing and deploying new evidence is an essential part of our work to drive change and fulfil our ultimate ambition for all children to grow up in happy, healthy, loving families.

Ending institutionalisation benefits children and society. The more evidence we can collect to fill knowledge gaps, and identify the drivers of institutionalisation, the more we can do to press governments to reform childcare systems and enable children to grow up in loving families.

As part of the global movement for care reform, we co-chaired an "Evidence for Impact" working group of over 80 practitioners and experts with the Global Collaborative Platform on Transforming Children's Care. This aims to build a shared research agenda and improve global monitoring of progress in care reform. It will also focus on the drivers of institutionalisation so we can prevent family separation in the first place.

Showing evidence of the links with global challenges like poverty and violence will help strengthen collaboration with those working in other sectors, and ensure institutionalisation and care reform are on their agenda too. As part of this, with generous funding from UBS Optimus Foundation, we launched a global review in 2021 exploring issues around education and institutionalisation, with findings published this year.

Another important area of our work is sharing evidence and lessons learnt from our demonstration projects to influence care reform in other countries and regions. Last year, for example, we carried out an evaluation of our work in Bulgaria, Czechia and Moldova, to identify transferable principles, methods and learning.

BETTER CARE FOR REFUGEE CHILDREN

Between 2018 and 2020, Lumos worked with partners in Tigray refugee camps in Ethiopia to increase foster care for one of the world's largest populations of unaccompanied and separated refugee children. In 2021 we distilled what we learned into a report, *Protecting Unaccompanied Children in a Changing World*. The report aims to help those working in child protection and with refugees to provide better services for unaccompanied children. We highlighted three principles that can be applied around the world in other refugee settings: making family-based care the first option, creating strong processes and systems, and investing in people not institutions.

UNDERSTANDING CARE REFORM IN EUROPE

We've been supporting care reform in Central and Eastern Europe for a number of years – and think this will provide valuable learning to inform similar efforts in other countries. In 2021, we began a rigorous evaluation of care reform programmes in Bulgaria, Czechia and Moldova, aiming to identify shared elements and unique innovations in each country. Through interviews and focus groups with public officials, NGOs, Lumos staff and self-advocates, we're examining how, why, to what extent and under what conditions care reform has been achieved in each country. We'll pull our findings into a report that identifies a clear and evidence-based path to effective care reform.

LIFTING THE LID ON FUNDING IN CHILDREN'S INSTITUTIONS IN KENYA

Globally, overwhelming evidence shows that family and community-based care offers better value for money than institutions – and our latest research suggests that Kenya is no exception. With our partners at Changing the Way We Care, we carried out research into how children's institutions in Kenya are funded. It revealed a complex mix of domestic and foreign funding, including governmental, bilateral, charitable, faith-based and corporate sources, as well as individual giving and volunteering. We'll use these findings to press the case for care reform and better targeted funding in Kenya.

EVIDENCE-BASED CARE REFORM IN COLOMBIA

This year, our team in Colombia began a strategic review of the system of care for vulnerable children, in collaboration with the Colombian Institute of Family Welfare. The project will help gather information to guide the transformation of the care system in Bogotá and neighbouring Cundinamarca. It will look at the scale and drivers of institutionalisation and family separation, existing resources that can be built on, and gaps that need to be filled. From this, we'll work with the government and local stakeholders to develop a shared vision, strategy and plans for reform.



CYCLES OF EXPLOITATION: GLOBAL THEMATIC REVIEW ON CHILDREN'S INSTITUTIONS AND HUMAN TRAFFICKING

In December 2021, we launched a ground-breaking report, *Cycles of Exploitation: The Links Between Children's Institutions and Human Trafficking*. Drawing together research and case studies from all over the world, the report reveals how orphanages and other institutions play an instrumental role in perpetuating cycles of child trafficking and exploitation. Better understanding of the links between institutions and trafficking will help drive action to address the issue. Discussions at our launch event explored how the report's recommendations can be embedded in policy and practice. Experts and organisations from 45 countries contributed to the report.

Ruth Wacuka has worked with us to promote our Helping Not Helping campaign, to help us tackle the problem of orphanage volunteering and protect the rights of vulnerable children.

CYCLES OF EXPLOITATION

Ruth Wacuka is founder of Reroot Africa, an organisation working to raise awareness of orphanage trafficking, and contributing author to our *Cycles of Exploitation* report.

“Human trafficking has no dignity: traffickers prey on families weighed down by the deepest poverty and burdened by the toughest of problems. And unfortunately, voluntourism plays a part in completing the orphanage trafficking equation.

In the orphanage in Kenya where I lived, the day before visitors arrived was like a festival. Everyone tried to guess who was coming. But we knew what they would do when they arrived and what gifts they would bring.

If you looked closer, you could see children in tattered clothes. The children’s conditions remained poor, but while our needs were not met, the orphanage kept taking in new children and collecting more funds.

Tourists usually believe they’re doing good; that by visiting and donating to orphanages, they’re helping children. But many orphanages are less concerned with caring for children than they are with the revenue they can generate. Children are often seen not as human beings with rights, but as vehicles of charity: money-making machines.

Most people with care experience continue to struggle with a lack of social contacts, mentors, friendships, identity and a sense of belonging. This lack is not due to an absence of people while growing up, but instead due to the impermanence of the thousand footprints passing through their lives. The skill of making social bonds is one you learn in a community, not in an orphanage.

The resources ploughed into orphanage tourism are fuelling child abuse and exploitation. Imagine what could be achieved if they were redirected to family-based care instead.”

“HUMAN TRAFFICKING HAS NO DIGNITY: TRAFFICKERS PREY ON FAMILIES WEIGHED DOWN BY THE DEEPEST POVERTY AND BURDENED BY THE TOUGHEST OF PROBLEMS.”

FIND OUT MORE

Explore our ground-breaking new report: *Cycles of Exploitation: The Links Between Children's Institutions and Human Trafficking*, which reveals how orphanages and other institutions play an instrumental role in perpetuating cycles of child exploitation: cyclesofexploitation.wearelumos.org

ADVOCACY & CAMPAIGNS



Lumos Helping Not Helping Campaign

A global movement for care reform is building. There's growing recognition of the harm that institutions do to children, and the benefits of family and community-based care. Many countries have committed to reforming their care systems and closing down institutions. But there's still a long way to go. Through our advocacy and campaigning, we aim to create the changes needed in policies, practices and priorities so that every child can grow up with the love and support of a family.

We're not a lone voice: we collaborate with many others to shape the global agenda on care reform and to drive change in individual countries. This includes taking part in international events like this year's UN Day of General Discussion on Children's Rights and Alternative Care, which was a fantastic opportunity to raise awareness and catalyse change.

Through our advocacy work, we seek to influence legislation and policies – notably at EU level, where we've had significant success in driving funding away from harmful institutions and towards family-based care. We also run public campaigns on specific issues – like our Helping Not Helping campaign, which seeks to tackle voluntourism, showing how orphanage tourism and volunteering fuels an industry where children are used as tourist attractions and, in some cases, trafficked and exploited.



UN RIGHTS OF THE CHILD EVENT

Every two years, the UN Committee on the Rights of the Child holds a Day of General Discussion to foster deeper understanding of a particular topic. Originally scheduled for 2020 but rearranged as an online event because of the pandemic, this year's discussions focused on alternative care, following a successful proposal from Lumos and partners. We played a big role in shaping the agenda, and ensuring children and young people were at its heart. Lumos speakers included Nicoleta, a self-advocate from Moldova; Bulgaria country director Bisser Spirov; and CEO Peter McDermott.

INFLUENCING EU FUNDING AND POLICIES

Years of advocacy in the EU paid off when new funding instruments for 2021-2027 included incentives to promote the shift away from institutional to community-based care. Care reform is referenced in both internal and external funding instruments. Newly adopted European strategies on the rights of children and people with disabilities also contained strong references to children in institutions, care reform, inclusive education and child protection. These included amendments tabled by MEPs as a result of direct engagement with Lumos. The funding instruments and strategies will help accelerate care reform in the EU and worldwide.

SUPPORTING NATIONAL RECOVERY AND RESILIENCE PLANS

We've been working hard to make sure that EU efforts to "build back better" after the pandemic include transitioning away from institutional to family and community-based care. As part of the European Expert Group on the Transition from Institutional to Community-Based Care (EEG), Lumos led a taskforce to develop country-specific recommendations for the national recovery and resilience plans of 12 EU Member States, funded by the EU Recovery and Resilience Facility. The final plans, adopted in 2021, include several EEG recommendations, from developing foster care systems to advancing inclusive education.

PROMOTING DEINSTITUTIONALISATION IN EU ACCESSION COUNTRIES

The process of becoming an EU Member State is an arduous one. It's also an opportunity to advance the deinstitutionalisation process in EU accessing countries. We've been advocating that the transition from institutional to family and community-based care should be looked at as one of the criteria for joining the EU. The European Commission has been listening – its 2021 report on North Macedonia highlighted that "the deinstitutionalisation process made real progress and almost all of the children were resettled to community-based care" in the country.

EUROPEAN ECONOMIC AND SOCIAL COMMITTEE SPEAKS OUT AGAINST VOLUNTOURISM

This year brought progress in our campaign against voluntourism, when we were invited to speak in a panel on modern trends in volunteering during a European Economic and Social Committee (EESC) hearing. This led to the EESC setting out a strong position against voluntourism, calling for volunteering to be prohibited where it "could do more harm than good, eg in institutional settings with children or other vulnerable people (such as orphanages)". It's the first time an EU body has taken such a strong stance on this topic, providing an important example for future advocacy.

A TALE OF TWO MARIAS

We first shared the story of Maria and her foster mother Mama Maria in 2019. In 2021 we visited them again at their home in Moldova to see how the family are getting on.

Maria says the best thing about her life with her mother is that she lives “in a family”. In a family, she says, she has warmth, love and joy. “Here, everyone understands you, hears you. You learn here things you haven’t known before. Family is the best.”

Sadly, family is not something all children can take for granted. Maria, who has cerebral palsy, was placed in an orphanage by her biological family. The orphanage was a lonely place where Maria felt sad and angry. At age eight, she couldn’t read, and she struggled to walk.

Then Mama Maria found her. Lumos helped both Marias prepare for life together as a family. We also gave training to her new school so that they could support the family.

Maria is growing more independent every day and finds walking easier. She likes to read, and enjoys playing with her friends. It makes her happy, Maria says, to help her mother by preparing food, and feeding their dog, rabbits and ducks.

As for many families around the world, the isolation brought by the pandemic has been difficult. Lumos worked with the local Social Assistance Department to provide the family with counselling and support from a psychologist.

Maria wishes for all institutions to be closed. “Children deserve good families”, she says, “Children need to be loved, to be understood, to be taken care of.” She is optimistic about the future, she adds, “because I believe, and we all believe, that it should be better”.

For Mama Maria, life with her daughter exceeds all expectation. “This is my child and I wish, as Maria said, for all children to find their happiness, their home, parents.”

FIND OUT MORE

In Moldova, we've helped to develop inclusive education and social services and we also provide psychological, social and financial support to families like the two Marias. Find out more about their incredible story in our film: wearelumos.org/marias

We've been working with the Moldovan government since 2006, helping them redirect funds from institutions into family-based services. Since then, we've helped them develop inclusive education and social services, and the number of children in institutions has fallen by 90%.



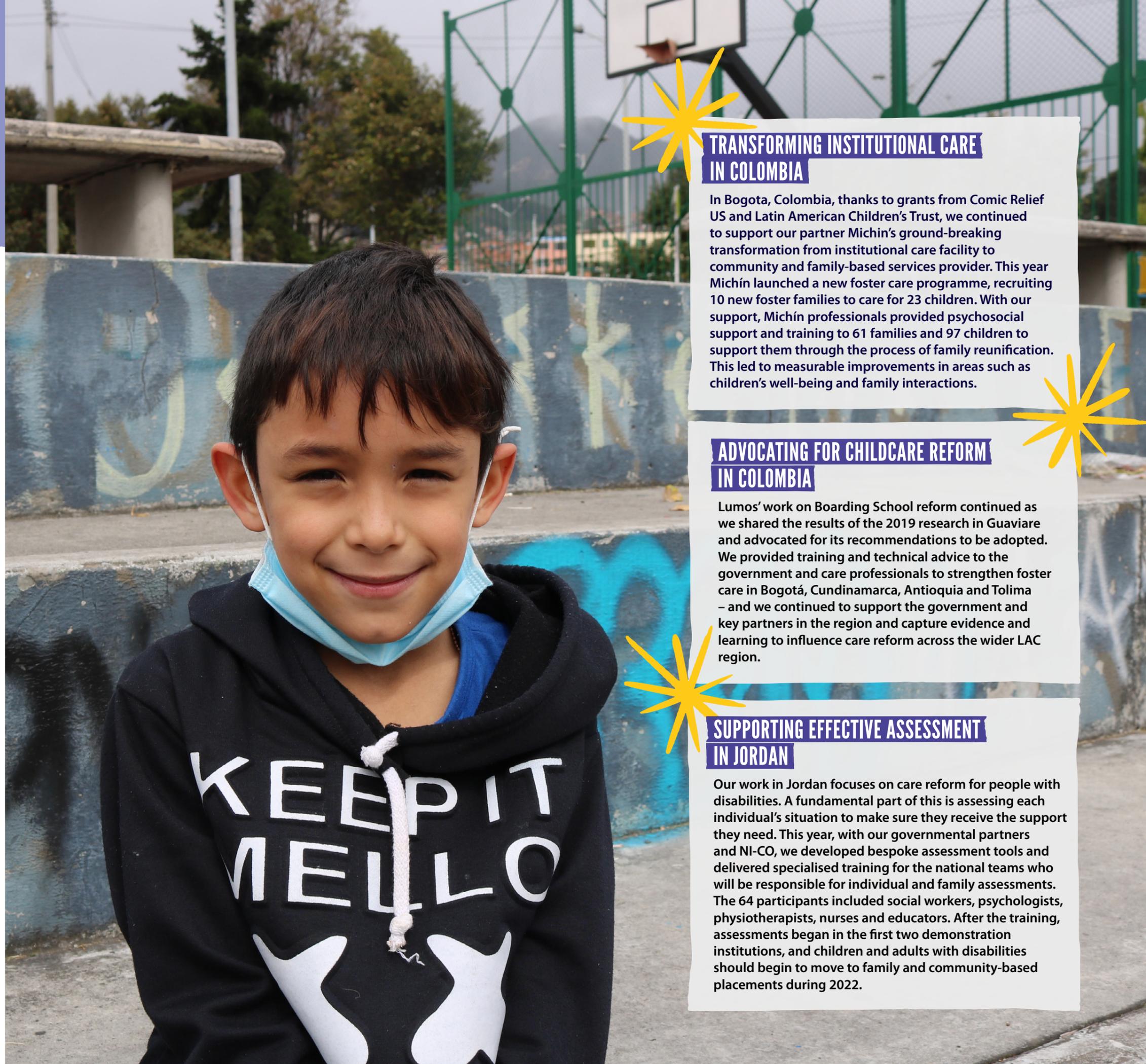
“CHILDREN DESERVE GOOD FAMILIES. CHILDREN NEED TO BE LOVED, TO BE UNDERSTOOD, TO BE TAKEN CARE OF.”

INNOVATIVE INTERVENTIONS

Last year, we continued to demonstrate how to keep children and their families together in a wide variety of contexts all over the world. Through our demonstration programmes in Moldova, Haiti and Colombia, and projects we support in Kenya, Ukraine and Jordan, we're identifying and documenting innovative ways to transform care systems. By showing and sharing what we learn, we can make change happen on a larger scale, and transfer knowledge, experience and evidence to other countries and contexts.

In 2021, we had to keep adapting our work through the shifting nature of the pandemic – whether that was switching to online training, providing remote psychological support and counselling to children and young people in Moldova, or responding to the practical needs of vulnerable families during lockdown in Colombia.

After more than a decade of work to transform childcare systems in Eastern Europe, we closed our demonstration programmes in Czechia and Bulgaria. We've supported children and families and worked closely with governments and NGO key partners in both countries to improve national legislation and practices, and promote family and community-based care. The number of children in institutions in Bulgaria has decreased by 97%. In Czechia, we've seen a huge improvement in social service provision. Around 65% of the children under state care are now in foster care, with only 35% in institutions. We will use the learning and evidence from these countries to improve reform around the world and we will continue to work with the State Agency for Child Protection to ensure care system reform continues in Bulgaria.



TRANSFORMING INSTITUTIONAL CARE IN COLOMBIA

In Bogota, Colombia, thanks to grants from Comic Relief US and Latin American Children's Trust, we continued to support our partner Michin's ground-breaking transformation from institutional care facility to community and family-based services provider. This year Michin launched a new foster care programme, recruiting 10 new foster families to care for 23 children. With our support, Michin professionals provided psychosocial support and training to 61 families and 97 children to support them through the process of family reunification. This led to measurable improvements in areas such as children's well-being and family interactions.

ADVOCATING FOR CHILDCARE REFORM IN COLOMBIA

Lumos' work on Boarding School reform continued as we shared the results of the 2019 research in Guaviare and advocated for its recommendations to be adopted. We provided training and technical advice to the government and care professionals to strengthen foster care in Bogotá, Cundinamarca, Antioquia and Tolima – and we continued to support the government and key partners in the region and capture evidence and learning to influence care reform across the wider LAC region.

SUPPORTING EFFECTIVE ASSESSMENT IN JORDAN

Our work in Jordan focuses on care reform for people with disabilities. A fundamental part of this is assessing each individual's situation to make sure they receive the support they need. This year, with our governmental partners and NI-CO, we developed bespoke assessment tools and delivered specialised training for the national teams who will be responsible for individual and family assessments. The 64 participants included social workers, psychologists, physiotherapists, nurses and educators. After the training, assessments began in the first two demonstration institutions, and children and adults with disabilities should begin to move to family and community-based placements during 2022.

IMPROVING SUPPORT FOR UNACCOMPANIED CHILDREN IN BULGARIA

In Bulgaria, we've been working on a project to connect unaccompanied refugee and migrant children with alternative care systems like foster care, and supported independent living. Targeting young people aged 15-18, the project provides tools and training for professionals and aims to raise awareness of what needs to happen to make national alternative care systems accessible and suitable for unaccompanied children and young people. Our work in 2021 included two online Training the Trainers sessions for 39 professionals and government officials and a virtual roundtable discussion sharing experiences with partners from the Netherlands, Italy and Spain.

TRANSFORMING KENYA'S CARE STRATEGY

Kenya finalised the development of its National Care Reform Strategy for Children for 2021-2031. The strategy aims to transform away from an institutional model of care to community and family-based care and will impact an estimated 60,000 children living in institutions or on the streets. We played a major role in developing the strategy and will be supporting the government to implement it. We also supported the governmental review of related policies and legal frameworks, and in preparation of the strategy's launch, we worked with UNICEF under the leadership of the National Council for Children's Services to deliver two regional workshops to over 70 participants across 27 counties.

KNOWLEDGE SHARING IN MOLDOVA

By demonstrating how care systems can be reformed, and sharing what we've learned, we can have an impact far beyond our own programmes. This year, we took part in five international events to share our achievements, challenges and experiences of childcare reform in Moldova. We also carried out around 80 capacity-building activities for over 1,900 specialists in the fields of social protection, education and healthcare, as well as skills training for parents. Specialists who we've trained and supported are now increasingly taking on responsibility for running activities and services.



MEETING CHILDREN'S COMPLEX NEEDS IN MOLDOVA

Providing inclusive education for children with disabilities and special educational needs is a vital part of ending institutionalisation. In 2021 we organised training for more than 200 professionals across Moldova to promote the Lumos Model for Inclusive Education. We also worked with educational specialists to support 142 children with complex needs, providing speech, physical and occupational therapy, and psychological assistance. We paid special attention to children graduating from kindergarten to ease their transition into primary school. We also organised workshops on developing inclusive education programmes and monitoring children's progress.



ANTI-TRAFFICKING RESEARCH IN HAITI

Changing social attitudes is vital to ending orphanage trafficking in Haiti. This year, we published a study looking at attitudes and social norms that enable trafficking and hinder efforts to stop it. The study's findings have been endorsed by the Ministry of Social Affairs and the National Counter-Trafficking Committee, and are already being used to develop an action plan for raising awareness and changing behaviour. We also helped develop national standard operating procedures for identifying and supporting trafficking victims, and developed a web tool mapping services for trafficking victims and those at risk.

TRANSFORMING CARE IN RUSSIA

Drawing on support from Lumos, a coalition of NGOs came together in Russia in 2021 to work for the deinstitutionalisation of children. They set an ambitious goal of making sure that by 2027, no child under the age of four in Russia is placed in an institution. We've been working with partners in the country to promote the transformation of the residential childcare system, working directly with public authorities, NGOs and professionals from the Republic of Karelia to continue supporting the implementation of a deinstitutionalisation plan.

TRAINING IN UKRAINE TO CREATE CARE REFORM

Capacity building is key for quality care reform, and each year we expand our training programmes to include new themes and new target groups. In Ukraine in 2021, we worked with national and regional authorities to run training programmes for 1,512 professionals and decision-makers. In partnership with the Ministry of Education and Science we delivered a comprehensive 130-hour Training of Trainers programme on developing inclusive education for 26 experts from all regions of Ukraine. Along with training, we ran numerous specialist workshops, consultancy sessions and technical assistance meetings. Before the Russian invasion, this expertise was being disseminated in the education system throughout the country.

BOOSTING COMMUNITY-BASED SERVICES IN UKRAINE

Deinstitutionalisation can only happen if communities have services in place to support children and families. In Zhytomyr last year, we supported 20 new communities to develop local plans for transforming care systems – and in 2021, 54 communities in the region (81%) had local plans. The number of social workers had doubled to 167, and 62% of mainstream schools included children with special educational needs. Before the Russian invasion, around 6,300 children and 3,000 families at risk were benefiting from newly created community services in the region.

Ukraine Update: since the invasion of Ukraine in March 2022, our work has pivoted to emergency response to support children in institutions and displaced families. For latest updates on this, please visit www.wearelumos.org

REUNITING CHILDREN WITH FAMILIES IN HAITI

Tracing the family of children living in institutions is a complicated endeavour in Haiti, amid a pandemic and highly challenging security situation. And when the family tracing is successful, there's no guarantee of reunification. We're grateful to have been able to reunify 19 children with their biological families during 2021. Even though the conditions are often far from ideal, family care is invaluable for these children – and we make sure we're on hand to provide children and families with the support they need in the long term.

IMPROVING COMMUNITY CARE PROVISION IN BULGARIA AND CZECHIA

After over a decade of work transforming childcare systems in Eastern Europe, in 2021 Lumos formally closed its demonstration programmes in Czechia and Bulgaria. During this time the number of children in institutions in Bulgaria has reduced by 97%, while in Czechia, 65% of the children under state supervision are now in foster care and only 35% remain in institutions – 10 years ago these figures were reversed.

HELPING CHILDREN IN UKRAINE REGAIN THEIR RIGHT TO A FAMILY

Despite Covid restrictions, in 2021 we continued our efforts to transform residential institutions in Zhytomyr region, Ukraine. In 2021, three institutions began the transformation process, and we completed complex assessments of 330 children and 238 families. So far, 81 children have been reintegrated into their biological families and 23 placed in alternative family-type care. From 2019 to 2021, the number of children in residential care halved, and four institutions closed. Prior to the war in Ukraine, we intended to use evidence of learning from Zhytomyr to influence other regions, such as Mykolaiv, where four institutions had been closed and 220 children deinstitutionalised.

BUILDING BONDS IN COLOMBIA

We've been working with the Michín Foundation to transition away from institutional care and provide support for children within families. Together we helped bring Camilo home.

"When I was in the institution, I used to miss my family. I'd cry, I'd wish I was with them," says Camilo. He was seven when he was taken into the care of Michín Foundation, as his mum was no longer able to look after him.

We partnered with Michín to transform the way they work – providing care and support for children in families instead of in institutions. Together, we helped bring Camilo home to live with his father Carlos and his family.

"Now I've returned home, I live with my great-grandma, my dad, my little siblings, and I enjoy being with them, I feel better," says Camilo. He enjoys crafts and likes making things to decorate his bedroom now that he has one of his own. "I have a good place to sleep. I eat well. What I like most is that my grandma, when she has errands to do, always calls me: 'Cami, let's go!', and that makes me happy."

With our support, this family has been able to create a loving and supportive home. Social worker Nathaly explains that the new bond between father and son has "changed the history of this family."

"What I want the most is for my family to be well, to be economically stable," says Carlos. "I want to bring them what they need. Even, sooner or later, buy a modest house."

Camilo has hopes for the future too. "When I grow up, I want to be a firefighter," he says. "I want to make some friends so I can put out fires with them, because I want to rescue people who are in danger."

FIND OUT MORE

In Colombia, we've been working with the Michín Foundation to provide support for children within families. Thanks to your support, we helped bring Camilo home to live with his father Carlos, great-grandmother Isabel, stepmother Miriam, and younger half-siblings. Watch Camilo's story at:

wearelumos.org/camilo

In Bogotá, we're supporting our partner Michín's ground-breaking transformation from institutional facility to community care provider. They now have a licence to run a foster care programme, and professionals are able to provide psychosocial support to families and children through the process of family reunification.



**"NOW I'VE RETURNED HOME,
I LIVE WITH MY GREAT-
GRANDMA, MY DAD, MY LITTLE
SIBLINGS, AND I ENJOY BEING
WITH THEM, I FEEL BETTER."**



PARTNERSHIPS AND LEARNING

Over the years, Lumos and partners have built up a wealth of knowledge and experience in care reform in a wide variety of contexts. We're committed to sharing what we've learned with others. This includes providing technical support, evidence and guidance to help design and run better care systems, and organising learning exchanges to share experiences and challenges.

With various partners, we're building a community for people working in care reform, providing online tools, training resources, and organising peer-to-peer opportunities to learn from each other. We're part of several global and regional networks focusing on different aspects of child protection, children's rights and alternative care.

In 2021, the pandemic continued to have an impact on our ways of working, and we had to be flexible and creative. Although the lack of face-to-face contact was challenging, a shift to remote and virtual events also brought opportunities. For instance, the fourth Biennial International Conference on Alternative Care for Children in Asia (BICON), which we played a key role in organising, had to be rearranged as an online event – which ultimately enabled more people from different countries to participate.

Similarly, as part of a course we co-developed on transforming care in Latin America and the Caribbean, we hosted an online event that was recorded and edited into a training video. This enabled care leavers from several countries to share their perspectives with learners.



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BUILDING EXPERTISE IN LATIN AMERICA AND THE CARIBBEAN

Momentum is building to transform care systems in Latin America and the Caribbean, but progress has been hindered by a lack of knowhow and training. With our partners at the Inter-American Children's Institute (IIN-OAS), we developed an online training course specially tailored to the region. The new eight-week course features articles, video lectures, case studies, and quizzes, developed together with regional experts and young people with lived experience of care. The course is presented by members of the Latin American Care Leavers Network, and emphasises the importance of children and young people's participation for effective reform.

ADVANCING COLLABORATION IN AFRICA

As care reform begins to gather pace in Africa, we've been involved in various networks seeking to share knowhow and build capacity at national, regional and continental level. We joined the newly established Working Group on Children Without Parental Care in Africa, the first of its kind on the continent, where we're co-leading a workstream on transforming care. We also took a lead role in preparing a report on alternative care in Africa – the first continent-wide submission – in preparation for the UN Day of General Discussion, and contributed to a continental study on children without parental care.

RAISING YOUNG VOICES IN LATIN AMERICA

In Latin America and the Caribbean, Lumos continues to fight for the right of children to grow up in loving families – including through the Global Movement for Children (MMI-LAC), a coalition dedicated to children's rights. This year, we helped establish a Latin American Hub, including MMI-LAC members and other strategic organisations in the region. Its work this year included collaborating with young people from the Latin American Care Leavers Network to develop recommendations for the UN Day of General Discussion, via a virtual event that brought together more than 250 participants.

STRENGTHENING BEST PRACTICE AND PARTICIPATION ACROSS ASIA

We played a key role in organising BICON, the leading conference on the rights of children and young people without parental care in Asia. Held as a virtual event in December 2021, it brought together practitioners, policymakers, academics and young people in an effort to catalyse care reform at the highest levels. Over two days, 390 attendees and 179 organisations from across the globe participated in 23 interactive workshops, plenaries and panel discussions, and 48 expert speakers and panellists joined from 19 countries to share experiences, challenges and promising practices.

SUPPORTING UNACCOMPANIED AND SEPARATED CHILDREN

Children need love and care in every situation – which is why we're an active member of the Alliance for Child Protection in Humanitarian Action, which facilitates collaboration between agencies working on child protection in humanitarian contexts. This has provided opportunities to support the care reform agenda in humanitarian work and contribute to the design of family and community-based care solutions for unaccompanied migrant and refugee children. We've also contributed to the Alliance's revised technical guidance and training on subjects including alternative care, unaccompanied and separated children, and family tracing and reunification.

BRIDGING EVIDENCE GAPS IN LATIN AMERICA

In May, Lumos and partners released a report highlighting the key factors leading to the institutionalisation of children in Latin America and the Caribbean, and the need for reliable, up-to-date data on the issue. At the launch, we hosted a panel discussion with regional experts to share their perspectives on challenges and opportunities for care reform. The event brought together more than 130 participants. It was a great opportunity to highlight the importance of transforming care and establishing strategic partnerships in the region, where at least 187,000 children live in institutions.



REUNITING FAMILIES

May 2022 update: After the Russian invasion of Ukraine, Viktor and Veronika are accessing distance learning, having received tablets during the Covid-19 pandemic. The family is included in Lumos' plans for providing emergency humanitarian aid, and our staff members are in constant communication with the local authority and the family's social worker, who are keeping us informed of the family's situation and needs.

We've been working with Ukrainian authorities to ensure that families like Viktor and Veronika's have the support they need to thrive together at home.

When Lumos met Viktor and Veronika, the siblings had been in a boarding school for several years. Their family was struggling financially and didn't have access to the vital support services they needed to take care of them at home.

The children were miserable at the boarding school and wanted to return home to their parents. Lumos worked with the local authority to help the family and to bring Viktor and Veronika safely home. Their father now has a full-time job and can support the family.

Their mother is delighted that the family can now enjoy life together. "I'm very happy that my children are with me and I can see them every day," she says.

Viktor now has access to a special needs teacher and the support he needs to thrive at his community school. Both children have friends and enjoy several hobbies. In the boarding school, Viktor could not speak in full sentences – now he talks joyfully about playing football and spending time with the family's horse, Masha.

Veronika is already thinking about what profession she wants to have when she grows up. Together at home, the family can now look towards the future.

"I hardly saw my parents before," Veronika says. "Now, I see them very often!"

Prior to the invasion of Ukraine Lumos was supporting the authorities, providing training to over 3,000 decision-makers and professionals. Since 2013, the number of institutionalised children in the demonstration region has reduced by 48%.

FIND OUT MORE

In countries like Ukraine, with a high number of children in institutions and an institutional system often viewed as the only solution, change can only happen if communities have services in place to support children and families in need. But we're helping to prove that it's possible. Watch Viktor and Veronika's story at: wearelumos.org/ukraine

THANK YOU FOR YOUR SUPPORT

LUMOS DONORS

We couldn't achieve our mission without the dedicated support of all our donors.

We're grateful to the following organisations and individuals who, alongside many other generous supporters, including private philanthropists and royalty donors, have provided funding during the last year:

Carlsen Verlag GmbH • Comic Relief UK • Comic Relief USA, Inc. • Command Web/Bind-Rite • Cushman & Wakefield
European Commission • Farrer & Co LLP • GHR Foundation • Grafica Veneta • Hackett UK • Hackett US
Karl Kahane Foundation • Latin American Children's Trust • Lindenmeyr • Potted Productions Ltd • Represent
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Richard Curtis • Sabrina Johnson • Sigrid Kraus • Uerfany Kuehner

Our work wouldn't be possible without the generosity of others, and we're grateful to all of our supporters for their contributions in 2021.



PRINCIPAL RISKS

Statement of risks and uncertainties

Lumos maintains a corporate risk register, prepared in accordance with Charity Commission Guidance. This register assesses the likelihood and impact of key corporate risks across the following areas: governance; operations; finance; programmes; external and safeguarding. The register is reviewed and updated quarterly by risk owners and the Executive Leadership Team; it is then shared quarterly with the Finance and Risk Committee and the Board. There is dedicated risk session with the Board once a year. Additional risk sessions are included in Board meetings where appropriate.

As well as the corporate risk register, the Finance and Risk Committee receives quarterly updates on wider risk management activity and explores individual risk areas. The Committee also reviews the charity's overall risk management arrangements on an annual basis.

In 2021 Lumos continued to update risk management arrangements and strengthen internal processes. Lumos continues to build upon good practice in the areas of security and safeguarding. Particular attention has been paid to the additional risks associated with the phase out of Haiti operations. With the outbreak of the war in Ukraine, in Q1 2022 Lumos adapted and enhanced its programming and associated risk management in Ukraine and Moldova to respond to the crisis. Lumos will take further steps to review and update its internal risk management policy following a number of personnel changes. It will take further action in Q3 and Q4 to strengthen risk management across the organisation, with clear inductions for senior leaders and with refresher risk training for all staff as part of the new project management toolkit.

The charity has identified the following six key risk areas from its risk register, and continues to review them regularly as part of its approach to risk management:

1) Operational risks: reduced staff capacity – following the restructure process, increased turnover, depleted skills, and reallocation of resources to the Ukraine emergency response, the risk to delivery of critical work and a slow transition process.

Mitigating actions: (i) focus on recruitment of permanent and project roles; (ii) senior leadership to ensure work plans are reviewed and updated with clarity on the work to be prioritised and deprioritised, and skills required; (iii) greater focus on communication, connectedness, and the organisation culture.

Recent actions: (i) Recruitment plans in progress for Ukraine project roles, and other key vacant roles. (ii) Review and prioritisation of Programme work streams in line with external commitments; (iii) Plan for Head Office to re-open alongside enhanced communication plan for intra-office connection.

2) Operational risks: the risks associated with war in Ukraine and danger of expanded warzone – the impact on security of staff and consultants, and on programme work, from war, political unrest and instability in countries where Lumos operates.

Mitigating actions: (i) regular monitoring and communication with the team via satellite phone (ii) ongoing security assessments along with contingency plans; (iii) procedures agreed for evacuation of staff following escalation, and (iv) recruitment of consultant security expertise, staff training, and review of crisis team management protocols.

Recent actions: (i) regular monitoring and crisis management team interposition; (ii) rapid analysis of changing circumstances and adaptation of programming; and (iii) psychological support and regular disbursement of funds.

3) Financial risks: balancing income and expenditure – the risk that income will not cover expenditure with the result that the charity's reserves are depleted and its programme work and staff are affected (this risk was exacerbated by the COVID-19 pandemic and reduced fundraising opportunities).

Mitigating actions: (i) close collaboration between the Finance and Fundraising functions in income monitoring and forecasting; (ii) robust and regular oversight of transition plan and monitoring of income, expenditure and financial planning, including analysis by external consultant; (iii) greater scrutiny of and support to fundraising plans and performance by senior management and Board, (iv) diversification of income sources; (v) contingency planning around events fundraising in view of COVID-19, (vi) adjustment of operating model towards more flexible workforce for project work.

Recent action: (i) full financial review of systems, skills and processes, resulting in a list of priority actions; (ii) appointments of several consultants to strengthen key functions; (iii) senior appointments (Legal Secretary, Director and Deputy Director of Programmes, Deputy Director of Fundraising) to mature the fundraising strategy and performance, and strengthen programme planning and delivery.

4) Programmatic risks: failure to plan and carefully deliver programmatic transitions, , (phasing out or scaling up), to ensure a safe and thorough entry or exit from challenging operating environments, with risks to the charity's reputation, finances and wider programme work.

Mitigating actions: (i) : (i) detailed and complex closure planning; (ii) monitoring and regular reporting to the task force, senior leadership and Board; (iii) strong internal and external communication with key stakeholders and donors; and (iv) documentation of the transition process.

Recent action: close monitoring and identification of financial and programmatic risks.

5) External risks: negative media interest in the charity as a result of its association with a partner organisation, donor or other key stakeholder(s), related to an incident which is not connected with Lumos or its work, with reputational and potentially financial implications to the charity.

Mitigating actions: (i) due diligence on charity partners with associated compliance, monitoring and reporting processes (ii) specialist communications and legal support (iii) crisis response protocols.

Recent actions: (i) recruited interim support to ensure reporting to Executive Leadership Team and Board; (ii) strengthening of processes and training.

6) Safeguarding risks: the risk of harm to children and adults at risk through the charity's programme work with related risks to the charity's reputation and finances.

Mitigating actions: (i) improvements to safeguarding due diligence guidance and protocols; (ii) implementation of the global safeguarding policy and related reporting protocols with associated programme of staff refresher training; and (iii) strengthening of integration of safeguarding into programme design and reporting.

Recent actions: (i) targeted safeguarding and PSEA support (Protection from Sexual Exploitation and Abuse) to support safeguarding within the work in Ukraine; (ii) embedding safeguarding in staff and associates through objectives and processes; and (iii) ongoing programme of staff training and capacity building through designated safeguarding.

FINANCIAL REVIEW

A summary of the year's results can be found on page 50 of the attached accounts.

Lumos financial results summary	2021	2020
	£'000	£'000
Total income	4,944	5,518
Funds from individual giving	1,178	1,007
Grant income	1,695	2,703
Income from royalties	1,820	1,680
Income from trading activities	172	-
Investment and other income	79	128
Total expenditure	8,182	9,925
Charitable activities	6,735	8,138
Cost of raising funds	1,576	1,787
Release of lease incentive accrual	(129)	-
Other gains/(losses)	113	(363)
Net Funds movement	(3,125)	(4,770)
Reserves carried forward	3,606	6,731
Unrestricted	3,246	6,490
Restricted	360	241

During 2020, Lumos undertook a significant change programme, including the publication of a new strategy, a restructuring of its operations and a reduction in headcount. Lumos senior leadership and the Board agreed a strategy to achieve a balanced budget, without letting the reserves fall below £1.5m. This continues to be our strategy. In Spring 2022, Lumos undertook further restructuring to better align our resources with our strategy. Our aim is to maintain a sustainable platform for our future operations and overall strategy being pursued and phased implementation in line with resources.

Investment policy and performance

Lumos' funds available for investment are managed by Close Brothers Asset Management (CBAM), who have been carefully selected by the Board and mandated to manage such funds to protect the value of the funds as they are drawn down to fund the planned growth. This is done through investment in a diversified portfolio of equities, bonds and alternative assets. CBAM's positioning and performance are formally reviewed by the Board's Finance & Risk Committee quarterly. The funds held by CBAM are managed in accordance with the charity's Investment Mandate, which is set by the Trustees.

At year end, funds managed by CBAM on behalf of Lumos amounted to £1,646k. Having reduced the overall risk of the remaining portfolio in the previous year, 2021 delivered a healthy absolute total return of 7.5%, comfortably ahead of the peer group comparator.

The performance was, buoyed particularly by exposures to the US equity market (including strongly performing large cap technology companies) and by good positive contributions from a variety of Alternatives (including property and renewable energy infrastructure holdings). The portfolio also benefitted from a relatively short duration and low bond exposure in a year which saw UK government bonds decline.

Fundraising policy

Lumos ensures compliance with regulations on the protection of donor information and use of personal data. The protection of children at the heart of our mission extends to our supporters and the public, to ensure all individual preferences of donors are upheld, and no one is unduly pressured to donate to Lumos.

We are registered with the Fundraising Regulator and adhere to their Code of Fundraising Practice for all fundraising events, activities and interactions with donors. In 2021, there were no fundraising complaints.

Our income is at risk due to fluctuations in the economy, book royalty payments donated by our founder, regulatory changes, shifting donor priorities and public trust in charities, all of which we monitor closely and respond to through our in-year plans.

Reserves policy and going concern

The Trustees balance a prudent reserves policy, which ensures that Lumos has sufficient funds to complete ongoing activities in the event of a significant fall in income and strengthening and increasing the impact of the organisation.

The charity holds sufficient unrestricted funds for the following purposes:

To mitigate the principal financial risks facing Lumos

In terms of income, this includes the risk that income does not match organisational expenditure growth. In addition to fundraising risk, there are also risks of stock market variations, which may negatively impact the value of the investment portfolio and future levels of return.

Unrestricted funds are used to manage the negative cash flow during the year, as Lumos typically receives the majority of its income in the final quarter.

To enable Lumos to provide emergency response services

There are situations that can arise throughout the year where an immediate response is required before income is received from fundraising activities.

To support working capital funding requirements

In a number of Lumos programmes expenditure is made prior to claiming the expense from the donor, usually on a quarterly basis. Lumos also receives a sizable amount of income in the second half of the year which has an impact on the cash flows of the charity.

To help to protect Lumos work beyond the current year

In the event of a sustained downturn in income, Lumos would require a period of time to make adjustments to programmes in order to minimise any related impacts to children. This includes the established country demonstration programmes in Europe, Latin America and the Caribbean programmes in Haiti and Colombia, and technical support that is provided to a number of countries around the world, where Lumos does not have a physical presence.

Finally, Lumos retains funds to maintain its 100% pledge to the public, so that no portion of their donation is used to fund overhead costs.

COVID-19 Implications

Significant events-based fundraising activities in 2021 were cancelled and virtual fundraising activities took place to replace the shortfall in income. Donations and fundraising campaigns for 2021 have been negatively impacted by COVID-19. The value of investments in the Lumos portfolio was also negatively impacted by the pandemic.

Funds

Our target base level of general reserve is £1.5m and the ratio calculated is equivalent to approximately 3 months operating expenses.

At 31 December 2021, Lumos had total funds of £3.6m (2020: £6.7m). The level of free reserves (in this case being unrestricted excluding intangible and tangible fixed assets) at 31 December 2021 is £2.9m (2020: £5.3m).

Restricted funds (£0.4m)

Restricted funds are funds with specific restrictions imposed by donors. These restrictions often relate to a particular geographic region or area of technical expertise and sometimes include a deadline by which time the funds must be spent.

Unrestricted funds (£3.2m)

Conclusion

Given the level of reserves and the prudent steps taken in 2021 and Spring 2022 to align our operations and resources to our programmatic and financial strategy means the Trustees are satisfied that the charity will remain a going concern in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and objects

Lumos was incorporated as a charitable company limited by guarantee with no share capital on 3 November 2005 and is based in London. It is registered in England under company number 05611912 and is registered with the Charity Commission under charity number 1112575.

Lumos is governed by its Articles of Association dated 3 November 2005 as reviewed and amended from time to time most recently in December 2021. Lumos' objects as stated in its Memorandum and Articles of Association are as follows:

- The relief of poverty and sickness; the promotion of education; the promotion of child health and development; and the prevention of cruelty to or maltreatment of children in any part of the world.
- Such other exclusively charitable objects as the Trustees in their absolute discretion determine.

As part of the organisational review completed during 2020, the updated mission and vision statements of the Charity were updated as follows: (i) vision: all children grow up in safe and loving families; (ii) mission: to fight for every child's right to a family, by transforming care systems around the world.

Related organisations

Lumos Foundation Operations Limited was incorporated as a private company limited by shares on 18 December 2019 (England and Wales). Its sole member and thus its parent company is Lumos Foundation. Lumos Foundation Operations Limited operates as a trading entity for Lumos Foundation and donates its distributable profits to Lumos Foundation.

Lumos Foundation USA Inc. was incorporated in New York, USA, on 6 November 2015, and obtained 501(c)3 non-profit status on 27 March 2015. Lumos Foundation USA Inc. is included in the consolidated accounts on the basis that Lumos Foundation exercises influence and control over Lumos Foundation USA Inc. in accordance with Financial Reporting Standard 102.

Friends of Lumos USA Ltd was incorporated as a charitable company limited by shares on 20 March 2015 and was dormant until 31 March 2016. The sole member of the company, and thus its parent entity, is Lumos Foundation USA Inc. Friends of Lumos USA Ltd is a dual qualified charity that permits individuals to obtain tax relief in the United States and also in the United Kingdom, thus enabling U.S. citizens and green card holders resident in the United Kingdom to support Lumos' objectives in a tax-efficient manner.

The Lumos Foundation USA Inc. statement of financial activities results for 2021 are a surplus of £701k. During the year, Friends of Lumos USA Ltd was effectively dormant and remains under review.

Trustees

The Board of Trustees of Lumos Foundation administers the charitable company. The Board meets at least four times a year and provides strategic direction to the work of Lumos. The Trustees make decisions by a majority vote.

Trustees give their time freely, receiving no remuneration or other financial benefit.

A Trustee is a member of the Board of Trustees of Lumos and a director for the purposes of the Companies Act 2006. The Trustees who held office during the year are listed at page 66.

All Trustees must be members of the charitable company. The maximum number of Trustees is ten. Following the Governance Review the Trustee recruitment process was strengthened including ensuring external advertising for future appointments. Lumos currently has nine Trustees, selected to provide a mix of skills necessary to Lumos. All Trustees are given an induction programme and are offered opportunities for appropriate training.

During 2021, in addition to Board meetings, Lumos Trustees undertook considerable work through the following Committees:

- Finance & Risk Committee
- People Committee
- Programmes and Safeguarding Committee
- Fundraising Committee

A system of Trustee appraisal operates via the People Committee. A periodic Board skills audit is carried out to determine the range of skills and experience which would be required to fill existing gaps. The last audit was Q4 2020.

Organisation

The Chief Executive Officer and Executive Leadership Team provide the Board with advice on the strategic direction of the charity and manages operations on behalf of the Board and with the Board's guidance. The Chief Executive Officer is responsible for monitoring all aspects of Lumos' work and regularly reporting progress to the Board.

Related parties and cooperation with other organisations

None of the Trustees receive remuneration or other benefits from their work with the charity. Any connection between a Trustee or senior manager of the charity with any related party is disclosed to the full Board of Trustees. Related party disclosures take place annually as part of the external audit process and any conflicts of interest are declared at each Board meeting.

Grant-making policy

Whilst Lumos is not primarily a grant-making organisation, the charity does issue grants occasionally to further its charitable objects. These grants tend to be in countries where Lumos does not have a permanent base, or a sub-grant of a grant received by Lumos.

Grants are issued only where an opportunity has been identified, where funding exists and when due diligence has been carried out on the ability of the grantee to deliver against the grant. All grants follow Lumos' standard internal procedures, opportunities are assessed by the Executive Team and approved by the Chief Executive Officer and/or the Trustees in line with Lumos' procedures.

Investment powers and restrictions

Under its Articles of Association, Lumos has the power to invest in ways that the Trustees see fit. The Trustees have appointed investment managers, Close Brothers, to manage Lumos' investment funds. Investment performance is managed by the Finance and Risk Committee.

Pay policy for senior staff

The Trustees consider that the Board of Directors (who are the charity's Trustees), together with the Executive team, comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in note 11 to the accounts.

The pay of the senior staff is reviewed annually, taking into consideration market conditions and sector averages for charities of a similar size. If recruitment has proven difficult, a market addition is also paid with the pay maximum no greater than the highest benchmarked salary for a comparable role.

Public benefit

The main activities undertaken by the charity to further its objects for the public benefit are described further in this Report. Trustees confirm that they have complied with the duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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 charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 in the Charities SORP

- make judgements and estimates that are reasonable and prudent

- state whether applicable UK accounting standards 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 business.

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

Disclosure of Information to auditors

Insofar as each of the Trustees of the charity at the date of approval of this report is aware, there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report) of which the charity's auditor is unaware. Each Trustee has taken all of the steps that he/she should have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees' Report, including the Strategic Report, was approved by order of the Board of Trustees.

Carol Copland, Chair of Trustees
Lumos Foundation



7th July 2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LUMOS FOUNDATION

Opinion

We have audited the financial statements of Lumos Foundation ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2021 which comprise the consolidated statement of financial activities, consolidated balance sheets, consolidated statement of cash flows and notes to the financial statements, including 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 the charitable company's affairs as at 31 December 2021 and of the group's 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/group 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

In auditing the financial statements, we have concluded that the trustee's 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 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.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the 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. 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 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.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not 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 46, 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members including significant component audit teams. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were health and safety legislation, employment legislation, General Data Protection Regulation (GDPR) and taxation legislation. We also considered compliance with the local legislation for the group's overseas operating segments.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Finance & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

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.

Tim Redwood
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

Date: 11th October 2022

Consolidated statement of financial activities (including income and expenditure account) for the year ended 31 December 2021

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	2021 Total Funds £'000	2020 Total Funds £'000
Income from:					
Royalties		1,820	-	1,820	1,680
Donations and Gift Aid	1	1,178	-	1,178	1,007
Investment income		35	-	35	99
Income from Trading activities		172	-	172	-
Other income		28	16	44	29
Charitable activities					
Grant income	2,17	43	1,652	1,695	2,703
Total income		3,276	1,668	4,944	5,518
Expenditure on:					
Raising funds	4				
Raising funds and donor communication costs		1,562	-	1,562	1,757
Investment management costs		14	-	14	30
Release of lease incentive		(129)	-	(129)	-
Charitable activities	5	5,186	1,549	6,735	8,138
Total expenditure		6,633	1,549	8,182	9,925
Net expenditure		(3,357)	119	(3,238)	(4,407)
Other recognised gains/(losses):					
Net gain/(loss) on investments	14	91	-	91	(301)
Exchange rate gains/(losses)		22	-	22	(62)
Net movement in funds		(3,244)	119	(3,125)	(4,770)
Reconciliation of funds:					
Total funds brought forward		6,490	241	6,731	11,501
Total funds carried forward	18	3,246	360	3,606	6,731

All the charity's activities are derived from continuing operations during the two financial periods. The charity has no recognised gains or losses other than those shown above.

Consolidated balance sheets as at 31 December 2021

	Notes	Group 2021 £'000	Charity 2021 £'000	Group 2020 £'000	Charity 2020 £'000
Fixed assets:					
Tangible assets	13	235	235	1,038	1,038
Intangible assets	13	62	62	103	103
Investments	14	1,645	1,645	1,536	1,536
		1,942	1,942	2,677	2,677
Current assets and liabilities:					
Debtors	15	1,740	1,580	2,533	2,533
Short-term deposit		9	-	49	-
Cash at bank and in hand		690	516	2,602	2,544
		2,439	2,096		
Creditors:					
Amounts falling due within one year	16	(775)	(2,702)	(1,286)	(2,647)
Net current assets		1,664	(606)	4,054	2,430
Total assets less current liabilities		3,606	1,336	6,731	5,107
Funds:					
Restricted funds	17	360	345	241	226
Unrestricted funds	18	3,246	991	6,490	4,881
Total funds		3,606	1,336	6,731	5,107

The Lumos Foundation charity statement of financial activities results for 2021: £ 3,768k deficit (2020: £4,832k deficit).

Approved and authorised for issue by the Board of Trustees and signed on their behalf by:

Carol Copland
Trustee



Nitin Pasricha
Trustee



Date: 7 July 2022

Lumos Foundation
Registered Company Number: 05611912 (England and Wales)

Consolidated statement of cash flows for the year ended 31 December 2021

	Notes	2021 £'000	2020 £'000
Cash flows from operating activities:			
Net cash used in operating activities	A	(1,853)	(4,969)
Cash flows from investing activities:			
Dividends and interest from investments		35	99
Purchase of tangible fixed assets		(25)	-
Proceeds from the disposal of investments		101	2,943
Purchase of investments		(103)	(463)
Net cash provided by investing activities		8	2,579
Change in cash and cash equivalents in the year		(1,845)	(2,390)
Cash and cash equivalents at 1 January 2021	B	2,747	5,127
Change in cash and cash equivalents due to exchange rate movements		(91)	10
Cash and cash equivalents at 31 December 2021	B	811	2,747

Notes to the statement of cash flows for the year to 31 December 2021

A) Reconciliation of net movement in funds to net cash used in operating activities

	2021 £'000	2020 £'000
Net movement in funds (as per the statement of financial activities)	(3,125)	(4,770)
Adjustments for:		
Depreciation charge	209	221
Exchange rate loss/(gain)	91	(10)
(Gains)/losses on investments	(91)	301
Dividends and interest from investments	(35)	(99)
Deficit on disposal of fixed assets	660	-
Decrease/(increase) in debtors	949	(755)
(Decrease)/increase in creditors	(511)	143
Net cash used in operating activities	(1,853)	(4,969)

B) Analysis of cash and cash equivalents

	2021 £'000	2020 £'000
Cash at bank and in hand	690	2,602
Cash held as current asset short-term deposits	9	49
Cash held by investment managers	112	96
Total cash and cash equivalents	811	2,747

PRINCIPAL ACCOUNTING POLICIES

Basis of accounting

The financial statements of Lumos Foundation, which is a public benefit entity under Financial Reporting Standard 102, have been prepared on a going concern basis under the historical cost convention, in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, Financial Reporting Standard 102 (FRS102), the Charities Statement of Recommended Practice (FRS 102), the Charities Act 2011 and the Companies Act 2006. The Consolidated Statement of Financial Activities (SOFA) and Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertakings. The principle accounting policies, which have been applied consistently in the year, are set-out below.

Consolidation

The results of the subsidiaries are consolidated on a line-by-line basis. No separate SOFA has been presented for the Charity alone, as permitted by Section 408 of the Companies Act 2006. The Charity has also taken the exemption under FRS102 1.12(b) not to include a parent only cash flow statement in these accounts.

The Board of Lumos Foundation USA Inc. exercises discretion and control over all funds received by Lumos Foundation USA Inc. There is a concurrence of purpose between Lumos Foundation USA Inc. and Lumos. There is also an agreement between Lumos and Lumos Foundation USA Inc. which governs the use of Lumos name and trademark that allows Lumos' strategic influence in, and agreement on certain operational matters of Lumos Foundation USA, Inc. worldwide. Group accounts are therefore prepared consolidating Lumos Foundation USA Inc.

The sole member of Friends of Lumos USA Ltd, and thus its parent entity, is Lumos Foundation USA Inc.

Accounting estimates and areas of judgement

In the application of the Lumos Foundations accounting policies trustees are required to make judgements, estimates, assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the trustees and management, the following are the most significant accounting estimates and areas of judgement:

- The judgement that, subject to evidence to the contrary, all expenditure incurred under a signed funding agreement is recoverable from funders.
- The judgement that there is no provision required for disallowed expenditure under donor funding agreements.
- Decisions around the recoverability of amounts included in debtors connected to royalties or other debtors.
- Judgements relating to the decision as to when a liability should be recognised in relation to grants payable to a third party
- The value of any accruals included in the financial statements
- The basis for allocating costs between activities as disclosed in the financial statements

Going concern

The COVID-19 pandemic has had a significant, immediate impact on the organisation's operations and, at the present time, it is still not clear how long the current circumstances are likely to last and what the long term impact will be. In many programmes, expenditure has been reduced through limitations in operations as a consequence of COVID-19 restrictions. This reduction in expenditure has restricted income in our grant and statutory funded programmes.

Some staff were furloughed and salary costs have been supported by government assisted programmes both in the United Kingdom, the United States of America and Belgium. Since April 2021, no staff have been furloughed.

Lumos has taken steps to reduce non-essential expenditure.

Significant events-based fundraising activities in 2021 were cancelled and virtual fundraising activities took place to replace the shortfall in income. Donations and fundraising campaigns for 2021 have been negatively impacted by COVID-19. The value of investments in the Lumos portfolio was also negatively impacted by the pandemic.

At 31 December 2021, Lumos had total funds of £3.6m (2020: £6.7m). The level of free reserves (in this case being unrestricted excluding intangible and tangible fixed assets) at 31 December 2021 is £2.9m (2020: £5.3m).

Given the level of reserves and the prudent steps taken in 2021 and Spring 2022 to align our operations and resources to our programmatic and financial strategy, the Trustees are satisfied that the charity will remain a going concern in the foreseeable future.

Fund accounting

Unrestricted funds are funds which are available at the discretion of the Trustees in furtherance of the general objectives of the charitable company, and which have not been designated for other purposes. Restricted funds are funds that are to be used in accordance with specific restrictions imposed by the donors. The aim and use of each restricted fund is set out in the notes to the financial statements. Where grants are received for specific purposes, they are credited to restricted funds. Costs up to the value of the grant relating to this restricted income are allocated against the income when the expenditure is incurred. Unspent balances are carried forward to subsequent years within the relevant fund.

Income recognition

Income is included in the SOFA when the charitable company is legally entitled to the income, when it is probable that the income will be received and when the monetary value of the income can be measured with sufficient reliability. The following specific policies apply to the categories of income:

Royalty income is recognised on an accruals basis in the period to which the earnings relate, provided that the charity is able to estimate the amount receivable prior to the date of approval of the financial statements. Royalty income is stated net of Value Added Tax, overseas withholding taxes, returns provisions and bad debt provisions.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Gift Aid in respect of donations is accounted for in the year in which the related donation is recognised.

Investment income dividends receivable from the investment portfolio are included in the SOFA in the period in which the charity is entitled to receipt. Interest receivable from cash at bank 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.

Grant income is recognised as income in the SOFA when receivable. Income is deferred only if the grant was subject to donor-imposed conditions that specified a future time period when the expenditure of the resources should take place.

Investments: listed investments are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to make a payment 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 is accounted for on an accruals basis. Irrecoverable VAT is added to the appropriate underlying expenditure.

Fundraising and publicity costs: expenditure on fundraising includes the costs of seeking all categories of income except those directly associated with charitable activities. Publicity expenditures include the costs of disseminating and publicising the work of the charitable company. Fundraising and communications costs have been allocated to the expenditure categories based on estimates of time spent in the year.

Investment management costs are recognised as they are payable to the investment manager.

Charitable activities are analysed into the major themes of the organisation, and comprise expenditure related to the furtherance of the charitable company's objects. Costs include the direct costs relating to the overseas operations, branches and related projects, and allocated support costs.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include audit fees, costs linked to the strategic management of the charitable company and other compliance costs.

Support costs are those costs incurred in connection with the management and administration of the charitable company. They have been allocated on the following bases: Administration, legal and compliance, human resources, information systems and office services costs are allocated based on head count; finance costs are allocated based on expenditure.

Pension costs contributions by the charity in respect of the group personal pension scheme are included in the Statement of Financial Activities when they are payable.

Grant liabilities are recognised once the charity has a constructive or legal obligation to make a payment.

Tangible and intangible fixed assets: the charitable company capitalises all assets with a cost in excess of £1,000 that are to be held for continuing use. Land is not depreciated. Depreciation is provided on all other tangible and intangible fixed assets, at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Buildings	30 to 50 years
Office equipment	5 to 10 years
Fixtures and fittings	5 years
Computer equipment	3 years
Leasehold improvements	Over the lease term until the break clause
Motor vehicles	7 years
Software	5 years

Foreign currencies: monetary assets and liabilities denominated in foreign currencies are retranslated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded in Sterling at the rate ruling at the date of the transaction. All differences are taken to the Statement of Financial Activities.

Lease commitments: rentals payable under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term. The benefit of a rent-free period is spread evenly across the lease term.

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

Current asset – short-term deposit: current asset investments include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet the short-term cash commitments of the charity as they fall due.

Cash at bank and in hand includes cash and short-term cash commitments of the charity as they fall due, rather than for investment purposes.

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial assets and financial liabilities are recognised when the group becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). The group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. With the exception of fixed asset investments, basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Notes to the financial statements

1) Donations and gift aid				
	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	£'000	£'000	£'000	£'000
Donations	884	-	884	557
Gift aid	4	-	4	20
Gift in kind	290	-	290	430
Total	1,178	-	1,178	1,007

Gift in kind comprises of legal support for the group and the provision of office space for Lumos USA.

2) Grant income				
	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	£'000	£'000	£'000	£'000
Trusts and foundations	34	562	596	1,273
Changing the Way We Care	-	74	74	195
United States Agency for International Development (USAID)	-	999	999	846
Grants from other governments and public bodies	9	-	9	290
Other grants	-	17	17	99
Total	43	1,652	1,695	2,703

3) Subsidiaries

The activities of Lumos Foundation USA Inc. (557 Broadway, New York NY 10012, USA, IRS Reference number 47-2301085) and its subsidiary Friends of Lumos USA Ltd (Peninsular House, 30–36 Monument Street, London EC3R 8NB, UK, charity registration number 1170023, UK (England and Wales) company registration number 09502092) are consolidated into the accounts of Lumos Foundation. The net income for Friends of Lumos USA Ltd of £nil is included within the consolidated summary financial performance of Lumos Foundation USA Inc. below:

	2021	2020
	£'000	£'000
Income	1,553	1,615
Expenditure	(851)	(2,036)
Surplus/(deficit)	702	(421)
Opening reserves	1,589	2,056
Gain/(loss) on foreign exchange	25	(46)
Opening reserves after gain/loss on foreign exchange	1,614	2,010
Closing reserves	2,316	1,589
Reconciliation of funds		
Current assets	2,571	1,972
Current liabilities	(255)	(383)
Net current assets	2,316	1,589

During the period, Lumos Foundation provided a grant to Lumos Foundation USA Inc. of £640k (2020: £953k) to cover administration and overhead costs in 2021.

Lumos Foundation provided donated services of £19k (2020: £nil) to Lumos Foundation USA Inc.

At the year-end an amount of £2,218k (2020: £1,439k) was due to Lumos Foundation USA Inc. and Friends of Lumos USA Ltd owed to Lumos Foundation £15k (2020: £12k).

4) Raising funds		
	2021 Total Funds	2020 Total Funds
	£'000	£'000
Raising funds and donor communication		
Fundraising costs	1,130	1,488
Donor communication costs	41	45
Support costs (note 8)	391	224
	1,562	1,757
Investment management fees	14	30
Total	1,576	1,787

5) Charitable activities				
	Activities Undertaken Directly	Support Costs (note 7)	2021 Total Funds	2020 Total Funds
	£'000	£'000	£'000	£'000
Deinstitutionalisation in Europe	1,481	504	1,985	2,287
Deinstitutionalisation In LAC	1,752	644	2,396	2,508
Global Deinstitutionalisation	-	1	1	3
Global Training	568	120	688	1,196
Advocacy, Campaigns and Research	1,202	463	1,665	2,144
Total	5,003	1,732	6,735	8,138

6) Grants payable		
	Grants to institutions 2021 Total	Grants to institutions 2020 Total
	£'000	£'000
Catholic Relief Services	219	251
Norwegian Refugee Council	-	191
International Association of Women Judges	196	111
Save the Children Haiti	43	90
Innovative Humanitarian Solutions	-	47
Moldova – Small Group Homes	660	-
Other	4	16
Total	1,122	706

Lumos made grants to Catholic Relief Services and International Association of Women Judges as part of the Building Enduring Systems to end Trafficking project in Haiti, which delivers transformative progress on ending human trafficking, with a focus on child trafficking.

Lumos made grants to Save the Children to support Lumos Haiti's deinstitutional activities in Haiti.

Five Small Group Homes in Moldova were donated to local authorities. . Please see note 13 Intangible and Tangible Fixed Assets for more information.

During 2020, grants were paid to Norwegian Refugee Council for the implementation of a family based care project in Ethiopia, Tigray refugee camps.

7) Support costs				
	Fundraising & Donor Communication (note 4)	Charitable Activities (note 5)	2021 Total Funds	2020 Total Funds
	£'000	£'000	£'000	£'000
Admin, Legal and Compliance	180	77	257	399
Finance	78	420	498	403
Human Resources	22	362	384	422
Information Technology	8	142	150	186
Office Services	103	731	834	851
Total	391	1,732	2,123	2,261

The above costs have been apportioned between activities based on an estimate of time spent by staff on them. . The increase in support costs for Finance is caused by exchange losses suffered during 2021 by the charity.

8) Governance costs		
	2021	2020
	£'000	£'000
Legal and Professional fees	84	105
Other costs	1	5
Total	85	110

9) Net income for the year

Net income for the year is stated after charging:

	2021	2020
	£'000	£'000
Group Auditor's remuneration		
Audit services – Group	17	19
Audit services – Friends of Lumos USA	3	3
Audit services – Lumos Foundation Operations Limited	3	-
Advisory services	2	19
Payroll and tax services	8	16
Lumos USA Auditor's remuneration		
Audit services – Lumos USA	9	9
Other services	1	1
Depreciation of owned fixed assets	208	221
Operating lease rentals		
Land and building	223	276

10) Staff costs and remuneration of key management personnel

The staff headcount numbers for the period are as follows:

	2021	2020
	No.	No.
Management and administrative staff	34	34
Fundraising and donor communication staff	12	15
Programmes staff	72	93
Operating lease rentals	118	142

Staff costs relating to the above persons are as follows:

	2021	2020
	£'000	£'000
Wages and salaries	3,704	5,182
Social security costs	479	632
Pension costs	177	241
	4,359	6,055
Agency staff	28	59
Total	4,387	6,114

10) Staff costs and remuneration of key management personnel (continued)

The number of employees whose emoluments during the year exceeded £60,000 were:

	2021 No.	2020 No.
£60,001–£70,000	5	6
£70,001 - £80,000	2	3
£80,001 - £90,000	3	3
£90,001 - £100,000	2	1
£100,001-£110,000	-	1
£110,001 - £120,000	-	2
£140,001 - £150,000	-	1
£170,001 - £180,000	-	1
£190,001– £200,000	-	1
£220,001 - £230,000	-	1
Total	12	20

Pension costs totalling £45k (2020: £139k) were paid in respect of the above employees.

The key management personnel of the Lumos Foundation comprise the Trustees, the Chief Executive Officer and the Executive Team. The total employee remuneration (including benefits) of the key management personnel of the charity was £696k (2020: £1,141k).

During 2019, there was a planned expansion in senior staff operations in the United States where salaries and health care contributions are notably higher than in the UK, which was reflected in the 2020 results. During the year the trustees decided to reduce the number of such staff as part of an organisational restructure and this is reflected in the 2021 results.

During 2021, termination payments were paid of £37k (2020: £250k). There was an increase for 2020 because of the effects of the COVID-19 pandemic and as a result of the restructure, which reduced the number of US and UK senior staff.

11) Trustees expenses and remuneration

During 2021, the charity reimbursed the Blair Partnership £159 (inclusive of VAT) for the cost of refreshments for an event incurred by the charity but settled by the Blair Partnership. The amount was settled after year end. During 2020, the charity reimbursed the Blair Partnership £89k (inclusive of VAT) for the cost of professional services incurred by the charity but settled by the Blair Partnership. The amount was settled after the 2020 year end. Neil Blair, who resigned as Chair on 8 December 2021, is the founding partner of the Blair Partnership.

During 2021, the charity received pro bono due diligence services from GPW Ltd to the value of £3,500 (2020: nil). The Chair's husband is a shareholder and Managing Partner of GPW Ltd.

In 2021, Lumos Foundation received royalty income totalling £365k (2020: £559k) from Pottermore, of which Neil Blair is a Director. £87k of this amount was outstanding at 31 December 2021 (2020: £48k). During 2021 Lumos Foundation also received a £50k donation from the Jigsaw Network C.I.O, of which Neil Blair is a Trustee (2020: £nil).

No Trustee, nor any persons connected with them, received any remuneration from the charitable company during the year (2020: £nil).

Expenses incurred by the Trustees and reimbursed by the charitable company amounted to £nil (2020: £nil).

12) Taxation

Lumos Foundation is a registered charity and, therefore, is not liable to income tax or corporation tax on income and gains derived from its charitable activities, as they fall within the various exemptions available to registered charities

13) Tangible and intangible fixed assets of Charity and Group

	Intangible Fixed Assets	Tangible Fixed Assets		Furniture, Fittings and Equipment	Motor Vehicles	Tangible and Intangible Fixed Assets
	£'000	£'000	Leasehold Improvements £'000	£'000	£'000	£'000
Cost						
At 1 January 2021	231	862	376	396	47	1,912
Additions	5	-	-	20	-	25
Disposal	-	(737)	-	(68)	(22)	(827)
At 31 December 2021	236	125	376	348	25	1,110
Depreciation						
At 1 January 2021	128	77	219	310	37	771
Charge for the year	46	14	82	63	4	209
Disposal	-	(77)	-	(68)	(22)	(167)
At 31 December 2021	174	14	301	305	19	813
Net book value						
At 31 December 2021	62	111	75	43	6	297
At 31 December 2020	103	785	157	86	10	1,141

Lumos Foundation Land and Buildings' opening position represents six properties in Moldova, the construction of which was funded by Lumos to support the delivery of children's care services by local authorities there. It has always been the intention of the Trustees to transfer the assets to Moldovan authorities for the furtherance of the charity's objects, and to meet contractual commitments provided at the time of funding. The grant of five of the six properties took place in 2021 but the grant of the sixth had not happened at the time of the accounts being signed and is planned for 2023.

14) Investments of Charity and Group

	2021 £'000	2020 £'000
Listed investments		
Market value at 1 January	1,440	4,221
Additions at cost	103	463
Disposals proceeds	(101)	(2,943)
Net investment gains/(losses)	91	(301)
Market value at 31 December	1,533	1,440
Cash held by investment managers for reinvestment	112	96
Total	1,645	1,536

14) Investments of Charity and Group (continued)

Listed investments held at 31 December 2021 were managed on behalf of Lumos by Close Brothers and comprised the following:

	2021 £'000	2020 £'000
UK fixed interest	628	726
UK equity	154	148
Overseas equity	560	422
Commodities	22	22
Property	37	19
Alternatives	116	103
Multi asset	16	-
Market value at 31 December	1,533	1,440
Cost of listed investments at 31 December	1,300	1,296

15) Debtors

	Group 2021 £'000	Charity 2021 £'000	Group 2020 £'000	Charity 2020 £'000
Other debtors	110	110	114	114
Prepayments	122	115	87	87
Accrued royalty income	937	937	886	886
Other accrued income	571	418	1,602	1,446
Total	1,740	1,580	2,689	2,533

16) Creditors: amounts falling due within one year

	Group 2021 £'000	Charity 2021 £'000	Group 2020 £'000	Charity 2020 £'000
Trade creditors	162	156	366	348
Taxation and social security	4	4	10	10
Accruals	262	132	424	284
Amounts due to subsidiary undertakings	-	2,063	-	1,546
Other creditors	291	291	486	459
Deferred income	56	56	-	-
Total	770	2,702	1,286	2,647

17) Restricted funds

	At 1 Jan 2021 £'000	Income £'000	Expenditure £'000	At 31 Dec 2021 £'000
Trusts and foundations	202	562	425	339
United States Agency for International Development (USAID) – BEST	-	999	999	-
Changing the Way We Care	-	74	74	-
Other	39	33	51	21
Total	241	1,668	1,549	360

17) Restricted funds (continued)

	At 1 Jan 2020 £'000	Income £'000	Expenditure £'000	At 31 Dec 2020 £'000
Trusts and foundations	28	438	264	202
Deinstitutionalisation in LAC	187	20	207	-
United States Agency for International Development (USAID) – BEST	-	846	846	-
Changing the Way We Care	-	195	195	-
Paycheck Protection Program (PPP)	-	138	138	-
Other	35	67	63	39
Total	250	1,704	1,713	241

Restricted funds are funds with specific restrictions imposed by donors. These restrictions often relate to a particular geographic region or area of technical expertise and sometimes include a deadline by which time the funds must be spent.

- Trusts and foundations**

Programmes receiving funds from trusts and foundations mainly comprise of the following:

UBS Optimus Foundation is supporting important research work that seeks to better understand and raise awareness of the links between education and child institutionalisation, as part of Lumos' work in tackling the drivers of family separation. During 2021, the programme received income of £152k and spent nil, carrying forward £152k (2020: £nil).

Comic Relief USA and Latin American Children's Trust are funding Lumos' work in Colombia to influence and support a critical shift from reliance on residential institutions, to the provision of services which enable children to live safely in families and benefit from community-based care. During 2021, the programme received income of £157k (2020: £132k) and spent £161k (2020: £80k) carrying forward to the following year £48k (2020: £52k).

The Karl Kahane Foundation funded important child and youth participation work in Ukraine, Moldova, Bulgaria and Czech Republic, supporting youth advocates in building their life skills and empowering them to influence decisions and bring about change on key issues that affect their lives. During 2021, the programme received income of £85k (2020: £91k) and spent £172k (2020: £4k), carrying forward nil (2020: £87k).

- United States Agency for International Development (USAID) - BEST**

USAID grant to Lumos funds towards the Building Enduring Systems to end Trafficking project in Haiti, to deliver transformative progress on ending human trafficking, with a focus on child trafficking.

- Changing the Way We Care**

CTWWC is a consortium of Catholic Relief Services, Lumos and Maestral International delivering a programme designed to move the needle on care reform through demonstration projects in three countries alongside global campaigning and advocacy

18) Analysis of net assets between funds of Group and Charity

The net assets of the Group analysed between funds are as follows:

	Unrestricted Funds £'000	Restricted Funds £'000	2021 Total Funds £'000	2020 Total Funds £'000
Tangible fixed assets	235	-	235	1,038
Intangible fixed assets	62	-	62	103
Investments	1,645	-	1,645	1,536
Current assets	2,079	360	2,439	5,340
Current liabilities	(775)	-	(775)	(1,286)
Total	3,246	360	3,606	6,731

Included within investments above are cumulative unrealised gains of £91k (2020: losses of £301k).

The net assets of the Charity analysed between funds are as follows:

	Unrestricted Funds £'000	Restricted Funds £'000	2021 Total Funds £'000	2020 Total Funds £'000
Tangible fixed assets	235	-	235	1,038
Intangible fixed assets	62	-	62	103
Investments	1,645	-	1,645	1,536
Current assets	1,751	345	2,096	5,077
Current liabilities	(2,702)	-	(2,702)	(2,647)
Total	991	345	1,336	5,107

19) Financial commitments

At 31 December 2021 the charitable company has total minimum lease commitments under non- cancellable leases as follows:

	Land and buildings	
	2021 £'000	2020 £'000
Within one year	175	214
Between one and five years	-	858
Longer than five years	-	418
Total	175	1,490

20) Comparative consolidated statement of financial activities

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	2020 Total Funds £'000
Income and expenditure				
Income from:				
Royalties		1,680	-	1,680
Donations and Gift Aid	1	978	29	1,007
Investment income		99	-	99
Other income		29	-	29
Charitable activities				
Grant income	2,17	1,028	1,675	2,703
Total income		3,814	1,704	5,518
Expenditure on:				
Raising funds	4			
Raising funds and donor communication costs		1,757	-	1,757
Investment management costs		30	-	30
Charitable activities	5	6,425	1,713	8,138
Total expenditure		8,212	1,713	9,925
Net expenditure		(4,398)	(9)	(4,407)
Other recognised gains/(losses):				
Net loss on investments	14	(301)	-	(301)
Other recognised losses		(62)	-	(62)
Net movement in funds		(4,761)	(9)	(4,770)
Reconciliation of funds:				
Total funds brought forward		11,251	250	11,501
Total funds carried forward	18	6,490	241	6,731

REFERENCE AND ADMINISTRATIVE DETAILS

President of Lumos Foundation (UK) and Patron, Lumos Foundation USA Inc.

J.K. Rowling

Trustees, Lumos Foundation (UK)

A. Ahmed (resigned 8 December 2021)

N. Blair (Chair of Trustees – resigned 8 December 2021)

D. Cohen (resigned 28 February 2022)

C. Copland (Chair of Trustees - appointed 8 December 2021)

B. DiMichele

N. Gill

D. Moore

T. Motie

D. Mulenga (appointed 6 October 2021)

N. Pasricha (Treasurer)

J. Paul (appointed 8 December 2021)

K.Wills (8 December 2021)

Directors, Lumos Foundation USA Inc.

B. DiMichele (Chair)

L. Little (Treasurer)

P. McDermott (16 June 2021)

L. Robbins

Directors, Lumos Foundation Operations Ltd.

R. Dattani

C. Copland

P. Hellmuth

P. McDermott (appointed 16 June 2021)

Trustees, Friends of Lumos USA Ltd.

C. Deshpande

P. McDermott (appointed 16 June 2021)

P. Hellmuth

Chief Executive Officer, Lumos Foundation (UK)

R. Singleton (from September 2019 to 23 June 2021)

P. McDermott (from 23 June 2021)

Company Secretary, Lumos Foundation (UK)

N. Williams (resigned – 24 May 2022)

Registered Office

Lumos Foundation (UK)

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557 Broadway, New York NY 10012, USA

Friends of Lumos USA Ltd.

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EC3R 8NB, UK

Lumos Foundation Operations Ltd.

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London EC3R 8NB, UK

Lumos Foundation -UK Company registration number

05611912 (England & Wales)

Lumos Foundation -UK Charity registration number

1112575

US IRS reference number

47-2301085

Friends of Lumos USA Ltd – UK Company registration number

09502092 (England & Wales)

Friends of Lumos USA Ltd – UK Charity registration number

1170023

Lumos Foundation Operations Ltd- UK Company registration number

12369753 (England & Wales)

Auditor (UK)

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Bankers (UK)

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Solicitors (UK)

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Investment Managers (UK)

Close Brothers, 10 Exchange Square, Primrose Street,

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This page forms part of the trustees' annual report.



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Lumos

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