

FAMILY RIGHTS GROUP ANNUAL REPORT

for the year ended 31 March 2022



FRG Ltd

Legal & Administrative Information

Patron

The Rt. Hon. Alan Johnson

Trustees

Martin Pilgrim MBE

(Chair of Trustees, resigned November 2021)

Angela Frazer-Wicks

(Chair of Trustees, appointed February 2021)

Jeremy Westhead

(Treasurer)

Stuart Black

Jacqueline Campbell

Ann Chavasse

Elizabeth Cape Cowens

(resigned November 2021)

Patricia Denney

(resigned September 2021)

Mark Gurrey

Sharmila Kar

(appointed December 2021)

Kevin Makwikila

Kathryn Morris

(appointed March 2022)

Chris Nicholson

Jason Nisse

Jonathan Scourfield

(appointed December 2021)

Emma Smale

(appointed March 2022)

Christine Smart

(resigned November 2021)

John Trevor-Allen

Susan White

(resigned November 2021)

Secretary

John Loveday

Charity number

(England and Wales)

1015665

Charity number

(Scotland)

SC047042

Company number

2702928

Principal address

101 Pentonville Road
London
N1 9LG

Registered office

101 Pentonville Road
London
N1 9LG

Auditor

Kreston Reeves LLP
Statutory Auditor and
Chartered Accountants
37 St Margaret's Street
Canterbury, Kent
CT1 2TU

Bankers

Unity Trust Bank plc
Nine Brindley Place
Birmingham, B1 2HB

The Trustees present their report and accounts for the year ended 31 March 2022. The Trustees' Report is also a Directors' Report for the purposes of company law, incorporating the Strategic Report as required by the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013.

The trustees have paid due regard to the Charity Commission guidance on public benefit in deciding what activities to undertake.

The Trustees regularly update the charity's risk register to identify and mitigate the major risks to which FRG Limited is exposed. The register incorporates both financial and non-financial risks and systems in place to reduce those risks to a reasonable level.

Mission

Family Rights Group's mission is to create a more socially just society in which the child welfare and family justice systems support children to live safely and thrive within their family, while strengthening the family and community networks of those children who cannot live at home.

The objects of the charity are to relieve families with children who are in need or distress.



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Chief Executive's Welcome

The past year has shown us to what degree existing challenges facing children, young people and their families in the UK have been amplified by the consequences of the pandemic and the cost of living crisis.

There are a record number of children in the care system in England and Wales, and this number is predicted to increase to 100,000 in the next 10 years.¹ Furthermore, the number of new-born babies removed within days of their birth has more than doubled in the last decade²; there has been an increase in older children including teenagers in the looked after children population³; and there is an overrepresentation within the child protection and care system of children from black and other minority ethnic communities.⁴ There is also now substantial research evidence that child poverty is a major but preventable driver resulting in children and young people being subject to statutory child protection interventions and going into local authority care.⁵

The Independent Review of Children's Social Care in England report⁶ published in May 2022 issued a stark warning that the priorities of the system must change urgently. At Family Rights Group we long advocated for many of the key recommendations contained in the Review's report, such as the value and importance of family and community networks in children's lives, and the right of all families to be involved in family group decision-making, enabling them to take the lead in creating safe plans for the care of their children.

We are acutely aware of the urgent need for adequate financial resources to implement the recommendations of the Review and address rising child poverty. As we face a soaring cost of living crisis, these risks will only grow, and we call on the Government to put in place a robust plan to prevent the situation having a devastating and long-lasting impact on the futures of many thousands of children and young people in this country.

¹ Independent Review of Children's Social Care in England, May 2022

² Born into Care: Newborn Babies in Urgent Care Proceedings in England and Wales, NFJO 2021

³ The Children's Commissioner's Stability Index 2019

⁴ Racial and ethnic disparities in children's social care, Independent Review of Children's Social Care in England, May 2022

⁵ Bywaters et al, The Child Welfare Inequalities Project, 2014-19

⁶ <https://childrensocialcare.independent-review.uk/final-report/>

Set against this perilous backdrop, during 2021-22, the second year of our strategic plan, we have made significant progress against our strategic priorities. More families have access to the advice they need, more local authorities provide family group conference and Lifelong Links services, and more families with experience of the child welfare and family justice system are involved in its reform. You can read more about how we have achieved this in the Report.

November 2021 marked a historical moment for Family Rights Group, with the appointment of Angela Frazer-Wicks as Chair of Trustees. A parent whose eldest two children were adopted, Angela has brought a huge amount of energy and drive to further our mission.

In addition, we are delighted to have appointed four new trustees with a wealth of diverse and valuable experience: Dr Sharmila Kar, Professor Kate Morris, Professor Jonathan Scourfield, Emma Smale. Half of our trustees are now parents and kinship carers with child welfare or family justice experience, and we are privileged to lean on all our trustees for their support and insight.

Particular thanks are due to our Treasurer Jeremy Westhead, who has overseen our finances through a period of change and provided support whenever requested. The Rt. Hon. Alan Johnson is a wonderful patron for the organisation and a consistent champion of the charity; we were honoured to host the launch of his first novel in October 2021.

Having had to postpone our annual fundraising quiz twice this year (firstly due to the Covid pandemic and then travel disruption), we are pleased to finally be running it in October 2022, alongside a number of other fundraising sporting events. The efforts of our Fundraising Committee, led by Ann Chavasse, as well as many supporters, make these events possible and generate crucial core funding for our operations.

Our staff team has worked tirelessly to produce outstanding results amidst the challenging and at times traumatic circumstances of the pandemic. Staff continued to work from home throughout the year given the ongoing risks, and we took the decision to vacate our lease in Dalston in July 2021, which had been our home for over a quarter of a century. This allowed us to secure refurbished premises more appropriate to our needs as part of a long-term solution that is well-suited to hybrid work and the size of organisation we have become.

We are extremely grateful for the generosity of our funders and donations from supporters. To everyone who has supported our work this year, thank you for your kindness and your commitment to our work and our values.

As we set out the achievements of this complex and difficult year, we continue to focus on our long-term vision of a society in which children live safely and thrive within their family and community. In working towards our mission we are dedicated to transforming insight into impact and building the public understanding and engagement needed to effect meaningful change. We shall not rest until every child has lasting and supportive relationships to sustain them throughout their lives.

Cathy Ashley

Cathy Ashley OBE, Chief Executive

September 2022



Trustees' Report

Our 2021-26 strategy

Our ambitious 2021-26 strategic plan, now in its second year, sets out Family Rights Group's vision, mission, principles, way of working and our campaign and impact goals for the next five years.

Our strategic priorities are that:

- families involved with the child welfare and family justice system are treated fairly, have their rights respected and are able to make informed decisions;
- children and families get the help they need, so wherever possible children can live safely and flourish within their family network;
- all children, including those in care, have lasting and supportive relationships to sustain them throughout their lives;
- our child welfare and family justice systems – and wider society – promote social justice and create conditions that enable children to achieve their potential;
- children and families' voices and experiences drive decision making at an individual and strategic level within the child welfare and family justice systems.



Our eight campaign goals:

Access to effective preventative services and support for families to help children.

A right for all families to be offered a family group conference before their child enters the care system (except in emergencies) so that the family's knowledge and strengths inform and enhance decision-making and planning about their child and all efforts are made to enable the child to remain safely within the family network.

Kinship care households are properly supported and resourced to maximise the chances of positive outcomes for the children, and that kinship carers are not plunged into poverty or discriminated against for taking on the children.

That the law is changed to require local authorities to allow a child in care reasonable contact with their brothers and sisters.

A right to independent legal advice and advocacy for all families whose children are subject to child protection enquiries or other compulsory interventions within the child welfare or family justice system, including through extending legal aid.

Where the plan is for a child to return home from care and once the child has returned home, there is a duty on the local authority and other public agencies to continue to provide such support to the child and family as necessary to safeguard the child and promote their welfare.

A duty on local authorities to offer therapeutic support and counselling to parents whose children are removed, to help them deal with their grief and to address the reasons why their child was removed.

Every child in care has the opportunity of Lifelong Links, to help build and maintain a support network that they can turn to in child and adulthood.

That the above services and duties are adequately funded by Government.

A summary of key achievements of the year are set out in alignment with our seven impact goals:



1) Increasing access to independent legal and practical advice and information for families involved in the child welfare system

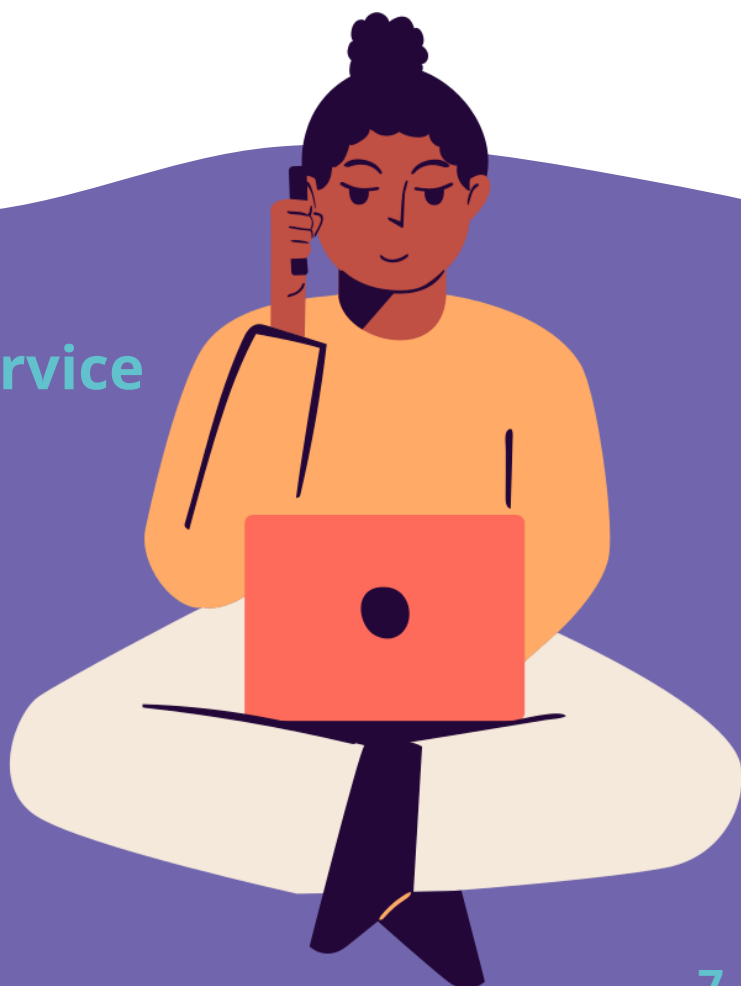
Family Rights Group offers a free, independent and confidential advice service to families who are involved with children's services or need the help of children's services in England. We assist parents whose children are in need, at risk or are in the care system and with wider family members and friends who are raising children (known as kinship carers). Our unique service combines legal and social work expertise, assisting parents and kinship carers to understand their rights and options, and navigate child welfare processes.

Our aim is to keep children safe and where possible within their family network.

During 2021/22 additional funding from the Department for Education (DfE) in recognition of the rising need for specialist advice enabled us to recruit more advisers to respond to more families and practitioners requiring our help, as well as increased management capacity focused on both the quality assurance and strategic development of the service. Our contract with the DfE was renewed for a further 18 months from April 2022, although the service continues to be under-funded, heightening the importance of supplementary income to ensure the growing demands for the service are met. We upgraded our website www.frg.org.uk including our advice section and our on-line advice forums in 2021, providing families and practitioners with comprehensive and easy to follow content and complementing our advice line.

Impacts of the Advice Service

- We answered 7,001 calls in 2021/22
- There were 585,000 unique visitors to our website and on-line parent and kinship care forums in the last year.



“

You have been so helpful and kind. I wish there was more of you in this world to give us young parents your knowledge so we can advocate for our children to the best of our ability. Once again thank you for your time and knowledge!

”

From a young mother who called the advice line



Our Advice Service exceeded all of its key funder targets (set by the Department for Education):

96%

of callers to the advice line
found the advice received
helpful or very helpful

83%

felt more confident to have
their say with children's
services as a result of the call

New Philanthropy Capital worked with us to construct an economic model to estimate the public savings of the advice line from care costs avoided and local authority costs saved by averting the need for long term or more intensive statutory involvement. The findings suggest that the service saves an average of £15.10 for every £1 invested, which equates to a total saving of £7.2million.

Resource constraints and rising demand meant that despite answering more calls, we were only able to answer four in ten callers. Next year we expect the demands for our services to increase, as families struggle to cope with the legacy of the pandemic and the burgeoning effects of the cost of living crisis.

“

**I cannot thank you enough for your clear,
comprehensive and succinct advice and information
concerning my grandson's current situation**

From a grandfather who called the advice line

“

Hi, I'm just writing in to say a massive thank you to Suzie [our FRG online adviser] who helped and advised me quite a lot during the process ... I had a meeting today and got told we have a final hearing in court in January, my social worker is proposing a supervision order and that both babies stay in my care full time. I'm so happy! This post is to say a massive thank you!

From a parent on the Parents' Forum



2) Lifelong Links - building lasting support networks for children



Our [Lifelong Links](#) programme is designed to build lasting support networks for children in care. It involves an independent coordinator, employed or commissioned by a local family group conference service and trained by Family Rights Group, working with the child and their social worker to explore who is connected with or important to the child. They use a range of bespoke tools and techniques. The network is then brought together at a Lifelong Links family group conference, which is a celebratory event at which a lasting support plan is made with and for the child or young person. The plan should be actively supported by the local authority, as long as it is safe and be embedded in the child's care plan.

In 2021/21, funding from the DfE's Regional Recovery Fund enabled us to support eight new local authorities in the north-west and two in the south-east to introduce or develop their family group conference services and implement Lifelong Links, with two local authorities in Wales. In Scotland, Lifelong Links has been extended to three new local authorities and the evaluation of the trial is due to be published in Spring 2023.

During the year we have also worked with authorities and other key stakeholders to extend the Lifelong Links approach to care leavers. We have co-produced with practitioners and young people guidance for Lifelong Links coordinators on working with care experienced young people aged 16 years and over, and completed guidance on working with care experienced young people serving prison sentences.

Our Lifelong Links team, which provides training and consultancy services to local authorities and other key service providers to enable them to roll out the programme, has led to a significant increase in local authority partnerships, ensuring many more families and children have access to family group conferencing and Lifelong Links services. A longitudinal study we commissioned with the University of Oxford found that our approach improves mental health and well-being for children in care, and increases the stability of living arrangements for looked after children.

1700 +

Thanks to this work, over 1700 children and young people in England, Scotland and Wales have now benefited from Lifelong Links and we continue to work towards our target of 3000 children and young people benefiting by 2026.



3) Kinship Care

Kinship carers are relatives or friends who raise children who cannot safely remain with their parents. Across the UK more than 180,000 children are living with kinship carers – significantly more than are in the care system and many more than are adopted. This makes kinship care a key element of the children's social care system; yet it is widely unrecognised and unsupported.



We have worked to raise awareness amongst decision makers, practitioners and the public to gather support for legal and policy changes to enable more children, who cannot live at home, to be supported to be raised by wider family and friends. Notable achievements across the year include:

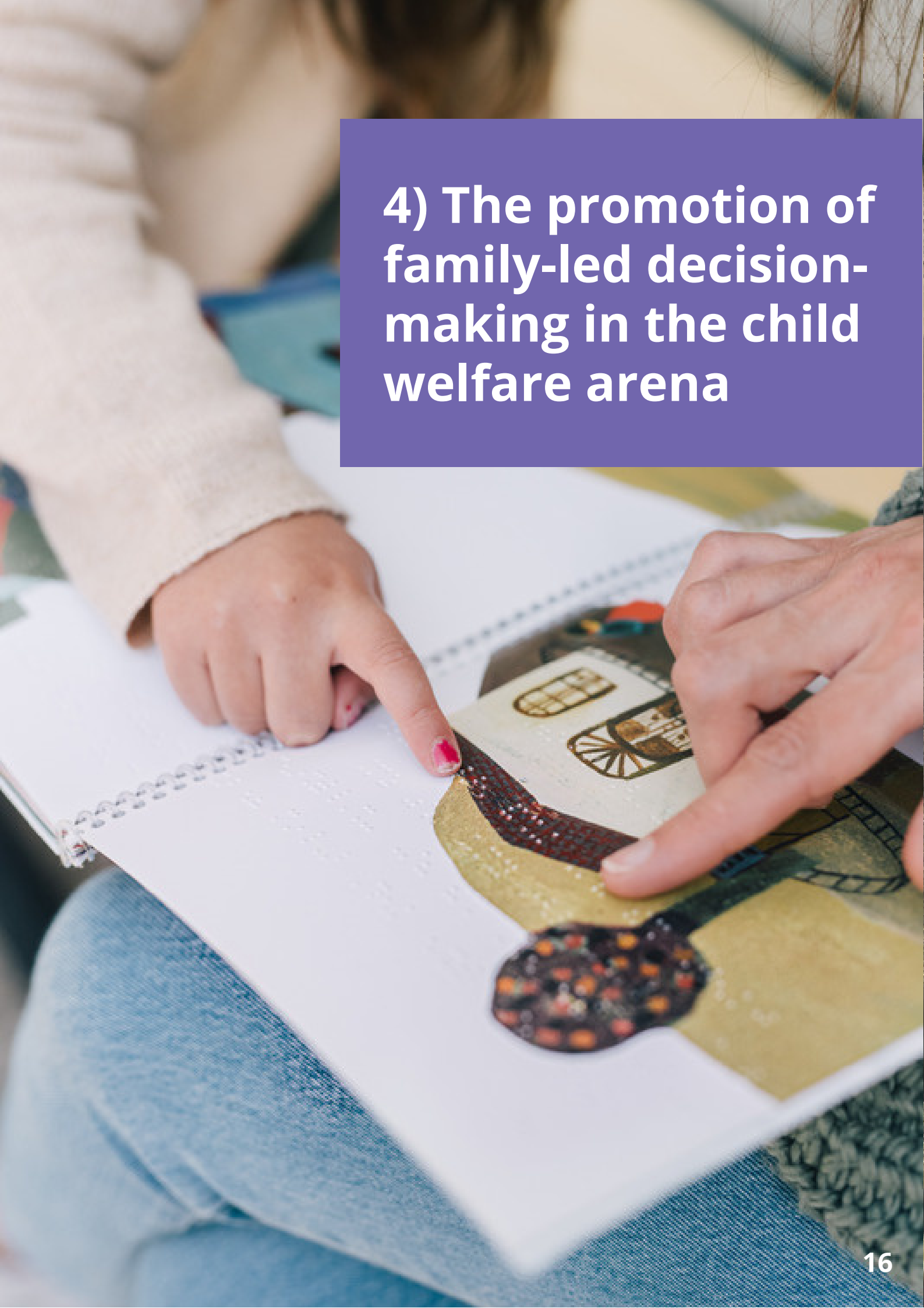
- Providing the secretariat (including policy and legal support) to the All Party Parliamentary Group (APPG) on Kinship Care, including facilitating a new inquiry on kinship carers' access to legal advice and representation
- Providing the secretariat to the Kinship Care Alliance, its new kinship carer advisory panel and its recently established Welsh and Race Equality sub-groups
- Engaging with the Independent Children's Social Care Review for England on reforms to improve exploration of, and support for, kinship care, including hosting seminars and holding discussions
- Producing and publishing our 'Time To Define' kinship care proposal for a definition of kinship care to be written into law and a set of rights that would flow from this.
- Launching a councillors' network including holding a virtual event for councillors with lead responsibility for children's social care in England to learn more about kinship care
- Sitting on the President of the Family Division of the High Court's Public Law Working Group and chairing one of its Supervision Order sub-groups
- Sitting on the Adoption & Special Guardian Leadership Board which works to drive improvements in the performance of adoption and special guardianship services in England.

Our work has pushed kinship care up the political and policy agenda and the Department for Education now has a dedicated kinship care policy team for the first time. We have also influenced the content of the Kinship Care Bill – a private members' bill from Munira Wilson MP, which provides a vital opportunity to raise awareness of kinship care in Parliament. The Bill proposes introducing a single definition of kinship care written into law, securing financial provision for kinship carers and facilitating the provision of improved support by schools for children in kinship care.



Thank you so much for this information and the talk earlier it was super useful when the assessor came today.

From a kinship carer who called the advice line

A close-up photograph showing a child's hand with pink nail polish pointing at a colorful illustration in a book. An adult's hand is also visible, pointing at the same illustration. The illustration depicts a house with a chimney and a tree with orange and black spots. The book is open, and the child is wearing blue jeans. A purple text box is overlaid on the right side of the image.

4) The promotion of family-led decision-making in the child welfare arena

Family Rights Group has been at the forefront of the introduction and development of [family group conferences](#) (FGC) in the UK. A voluntary process led by family members to plan and make safe decisions for a child in need or at risk.

In year we have continued to support local authorities to set up or commission FGCs and have trained FGC coordinators. Our accreditation scheme promotes consistent, high-quality standards amongst FGC services. Another cohort of coordinators have also graduated from the University of Salford with our pioneering accredited post graduate certificate.



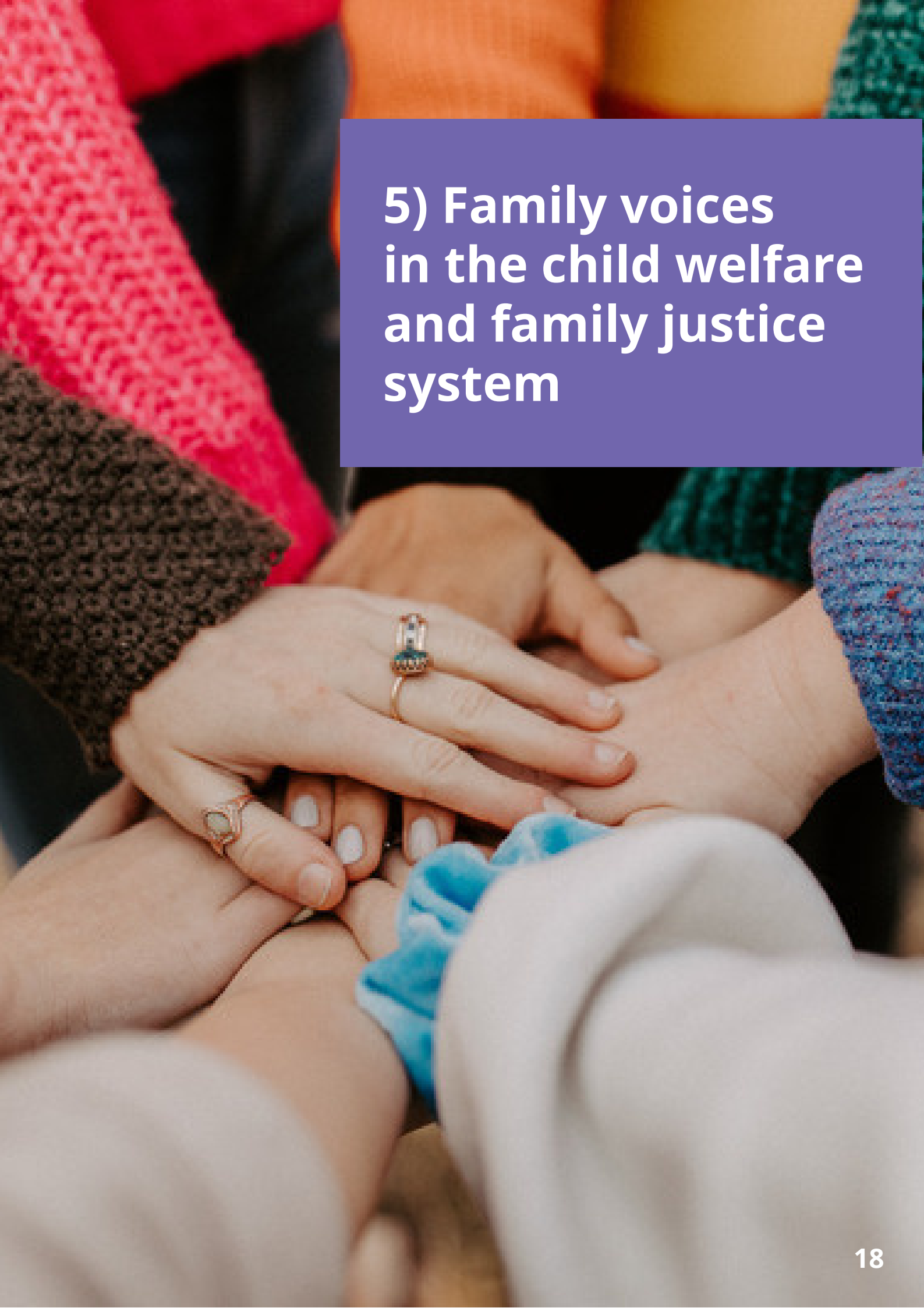
We run the popular National FGC and Lifelong Links Network which brings together coordinators and managers from across England. In June 2021, we were pleased to host the four family group conference networks of England, Scotland, Wales and Northern Ireland in a 'Four Nations' event. The virtual event was an opportunity to share practice innovations including the use of FGCs to avert new-born babies entering care and with young people at risk of gang exploitation. We have also worked with Professor Carlene Firmin and Rachel Owens at the University of Bedfordshire to produce a briefing on how family group conferences can be utilised with the Contextual Safeguarding approach.



Camden's long-standing use of family group conferencing effectively avoids children having to leave their homes or their family when it is safe for them to remain

Ofsted, 2022

Our mark on the Independent Review of Children's Social Care in England can be seen in the recommendation that families should have a new legal entitlement to family group decision making (FGDM) prior to a child entering care. We worked to inform the Review on the benefits of family group conferences as the leading FGDM approach in the UK. This included evidence submissions and facilitating discussions including with experts in New Zealand where FGCs originated.



5) Family voices in the child welfare and family justice system

Our parents' and kinship carers' panels are continuing to flourish. We have worked to expand the panels' members to ensure inclusivity of under-represented groups, including young fathers and sibling carers raising their younger brothers and sisters. We continue to work with the organisation SoundDelivery to run creative workshops with panel members to enhance their confidence and skills.

Members of our panels are active participants in the direction we take as a charity. They provide insight and feedback which shape our priorities and our campaigns. They are involved in the co-production of resources and co-delivery of training courses and events including Family Rights Group's seminars, councillor briefings and All-Party Parliamentary Group sessions. They are also regularly engaged by other organisations to give evidence, influence thinking and draw up recommendations which has included providing significant input into the Care Review and panel members sitting on the President of the Family Division's Family Transparency Implementation Group.

Panel members designed and led an on-line '[Our Families, Our Voices](#)' event held in March 2022 and titled 'Working together for the benefit of our children'. The live streamed event also involved young people who have participated in Lifelong Links and practitioners. It was an opportunity to showcase their experiences in order to challenge presumptions, help change narratives and affect changes to benefit the lives of children, young people and families. The event had a wide-ranging invitation list, including decision makers and practitioners from across the child welfare and family justice system, as well as journalists, other opinion formers and family members.

Our new Chair of Trustees, Angela Frazer-Wicks, is a parent whose two eldest children were adopted. It is the first time the charity has a birth parent chair its board. Angela has also sat on the Experts by Experience Board of the Independent Care Review in England.



6) Leading, influencing and embedding

Open
knowledge

~~Feasibility~~
Community

We recognise that our mission can only be achieved by working with children and families with experience of the child welfare system and those practitioners working within it, national and local decision makers, academics, and friends of the organisation.

During 2021/22 we engaged with the Independent Care Review on reforms to improve exploration of and support for kinship care, including hosting seminars, holding discussions for families to contribute their experiences, and producing our '[Time To Define](#)' kinship care proposal for a definition of kinship care to be written into law.




We have also:

- continued to provide the secretariat to the APPG on Kinship Care, completing its inquiry on legal advice and representation and taking forward its recommendations.
- continued to campaign on the recommendations of the Parliamentary Taskforce and Family Rights Group's campaign goals, influencing the Care Review ahead of its publication in May/June 2022 and subsequent implementation.
- grown our Councillors Network to engage and influence local government to reform local policy and practices to help more children to live safely and thrive in kinship care
- progressed work to address gaps in research evidence on kinship care, including on the experience of children from black minority ethnic communities being raised by kinship carers.

Moreover, we are delighted to have secured a major three-year grant from The Legal Education Foundation. The project is focused upon safely diverting children from care proceedings and ensuring the timeliness and fairness of court decisions. Family Rights Group is developing an approach that will promote, support the implementation of, and embed the key policy and practice messages regarding pre-proceedings work arising from: [The Care Crisis Review](#) (2018) ; the reports and guidance produced by the President of the Family Division of the High Court's Public Law Working Group; and relevant academic and voluntary sector research. It will involve devising a training programme and delivered to the judiciary and the piloting of the new pre-proceedings approach in two localities. All the elements of the work will be co-produced, in design and delivery, with families and we will be working closely with a range of practitioners. An evaluation of the project will be led by Caroline Thomas, Independent Researcher and Honorary Research Fellow, University of Stirling.



7) Infrastructure & sustainability



Strong and sustainable infrastructure and operations are the bedrock to a charity's success. During 2021/22 Family Rights Group has strengthened and innovated to make key environmental, social and governance-based progress in the following:

A workplace that is suited to our size and needs: in 21/22 we exited our previous tenancy and planned the move to our new office space in Islington in partnership with the disabilities charity Sense.

A working culture that embraces diversity, equality and well-being: in 21/22 we introduced frameworks and recommendations for equalities and well-being, coupled with a process of engagement and consultation with all staff, as well as our trustees and panel members; we also implemented a counselling service for staff and other schemes including a well-being grant, generously gifted by Lankelly Chase Foundation.

Organisational systems that meet the current needs of the charity and ensure greater efficiency: in 21/22 we inaugurated new financial management, project software, data storage and digital HR systems, while making significant savings on our overall overhead costs.

Governance structures that are robust and diverse, responding with agility to our changing times: as well as renewing our founding acts and reviewing and updating our organisational policies, we introduced further scrutiny and probity in our auditing and accounting processes, and strengthened the cohesion between board and staff through a number of events and activities.

Thank you to staff

The Board of Trustees would like to register their gratitude to the staff team at Family Rights Group whose range of skills, expertise and dedication are truly impressive. We would like to thank them for their passion, creativity, empathy and hard work on behalf of the Charity.

The Legal Form of the Company

The charity number (England & Wales) is 1015665, (Scotland) is SC047042. The charity is a company limited by guarantee, the company number is 02702928. The governing document of FRG Limited is the memorandum and articles of association incorporated 1st April 1992 and as amended by special resolution dated 22nd April 1993.

Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Angela Frazer-Wicks (Chair of Trustees)
Stuart Black
Jacqueline Campbell
Ann Chavasse
Mark Gurrey
Sharmila Kar
Kevin Makwikila
Kathryn Morris
Chris Nicholson
Jason Nisse
Jonathan Scourfield
Emma Smale
John Trevor-Allen
Jeremy Westhead (Treasurer)

The liability of the trustees is limited to £1, being the amount that each member undertakes to contribute to the assets of the charity in the event of the same being wound up while they are a member. The trustees acknowledge their responsibilities as detailed on page 29 for the preparation of the charity's annual financial statements, upon which the auditors are obliged to report to the members of the charity.

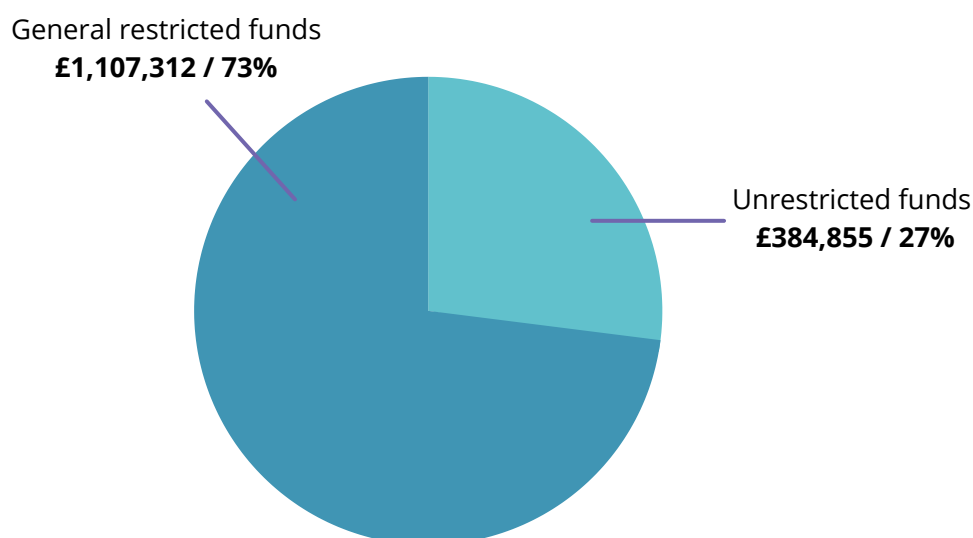
Appointment of trustees

Trustees are appointed to the board upon delivery of an application for admission in accordance with the wishes of the board, and with the board's approval. Trustees are appointed for a term of three years; this is renewable up to a period of no more than nine years.

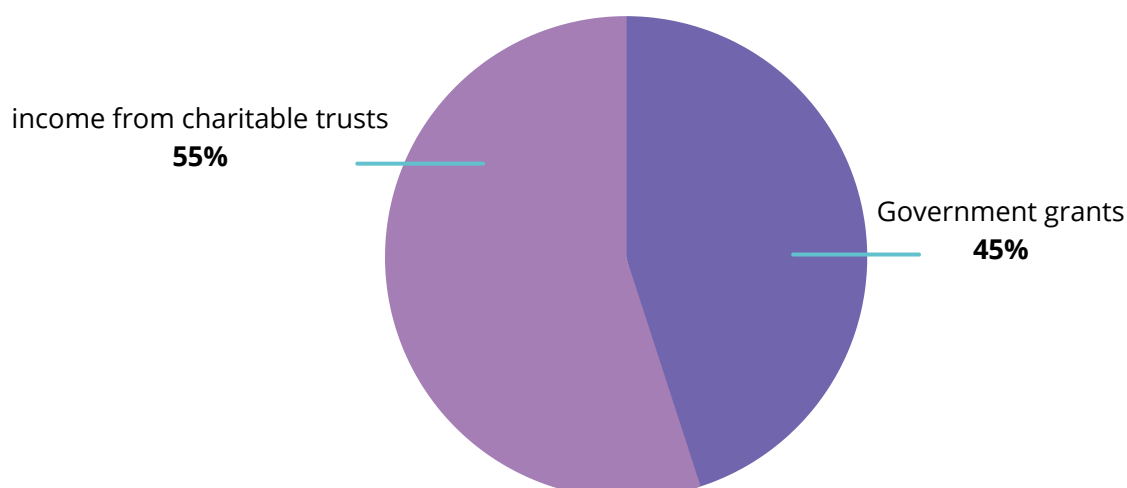
Financial Results 2021/22

During the year the charity raised £1,413,738 (2021: £2,796,297) and spent £1,508,937 (2021: £2,567,858). Restricted income from government grants and charitable trusts made up 73% of total income (2021: 89%). Unrestricted income from grants, sale of goods and services, subscriptions, donations and fundraising events made up 27% of total income (2021: 11%). Unrestricted (free) reserves at the end of the year (including designated reserves) were £566,522 (2021: £583,292).

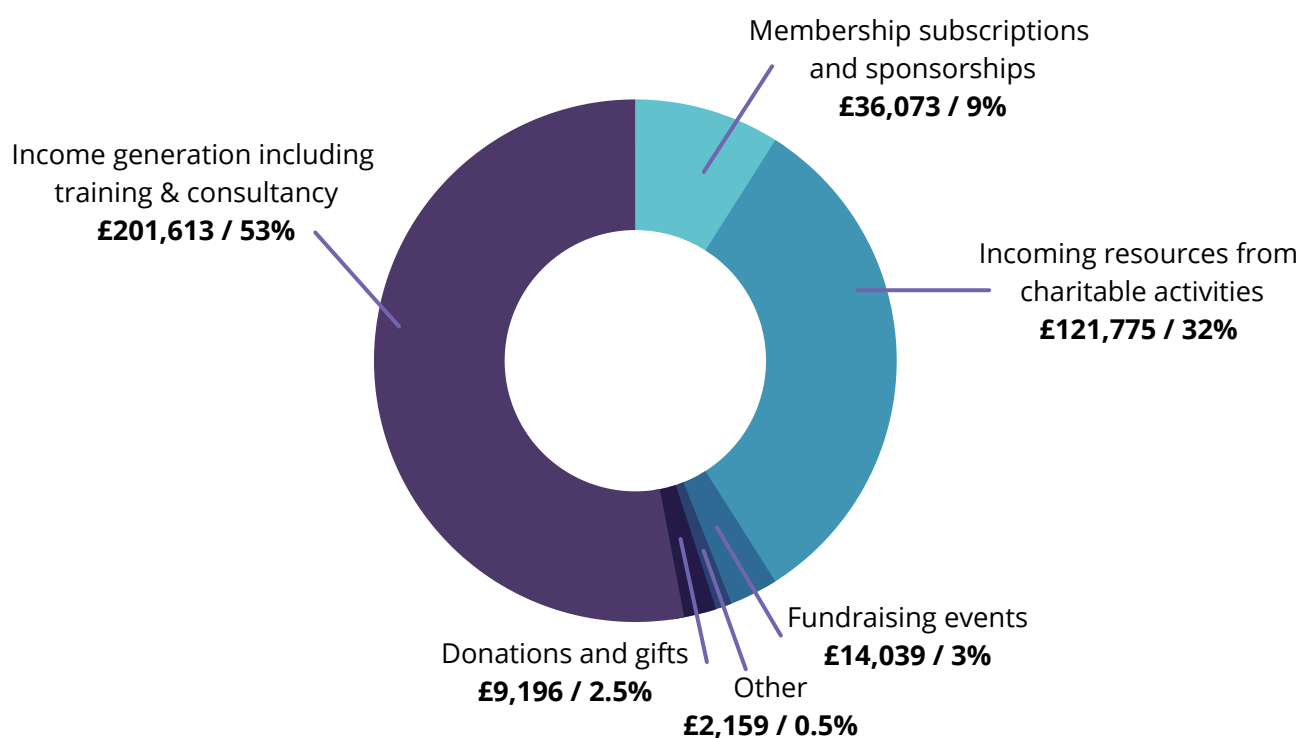
TOTAL INCOME = £1,413,738



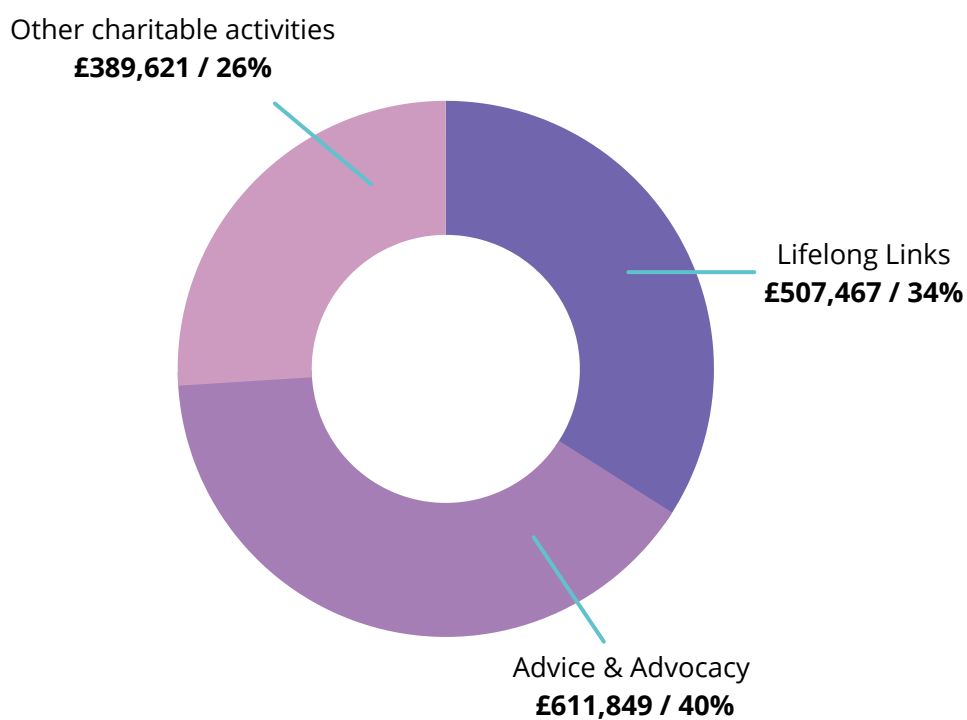
RESTRICTED INCOME BY FUNDER



UNRESTRICTED INCOME = £384,855



EXPENDITURE = £1,508,937



Unrestricted funds

The charity raised £384,855 (2021: £302,002) of general or unrestricted income. Expenditure of £401,625 (2021: £97,849) was set against this, leaving a deficit of £16,770 (2021: surplus £204,153). When added to balances brought forward of £583,292, the fund balance at 31 March 2022 was £566,522.

Income from training and consultancy made up 52% of total unrestricted income (2021: 13%), grants made up 32% (2021: 32%), donations, supporters' fees and Family Group Conference Network membership made up 12% (2021: 51%), and fundraising events and publication sales made up 4% (2021: 4%).

Designated funds

The trustees have set aside £100,000 of unrestricted funds to cover staffing contingencies. This fund makes up part of the total free reserves and remains unused in the year.

Restricted funds

A total of £1,028,883 (2021: £2,494,295) of restricted income was received in the year. Expenditure of £1,107,312 (2021: £2,470,009) was set against this and, after bringing forward funds of £171,395, the balance of restricted funds was £92,966. All of the restricted income received during the year was made up of grants.

Funders and Fundraising

We are grateful for the generous support received from a variety of funders and individuals. The following funders supported projects and activities during the year and without them we would have been unable to continue our work: Department for Education, The Dulverton Trust, The Esmée Fairbairn Foundation, The John Armitage Trust, John Ellerman Foundation, KPMG Foundation, The Law Society, The Legal Education Foundation, Lankelly Chase Foundation, Matrix Chambers, The Rayne Foundation, The Robertson Trust and Segelman Trust.

We would also like to thank all those individuals who supported us by giving a donation or raising funds from participation in sponsored activities. This year we were pleased to be able to reprise some of our in-person sporting challenges, following the success of the previous year we had Family Rights Group staff, trustees and supporters collectively running, swimming and cycling an ultratriathlon as part of a Family Rights Groupathlon. The event raised £6,633 to support our work, contributing to a total of £14,039 raised from fundraising events. We also raised £8,458 from donations from supporters. These generous donations form an absolutely essential part of our funding and we are extremely grateful to all who donated.

Reserves Policy

The trustees previously decided that it was appropriate to set a minimum level of free reserves to cover known wind-up costs, and to set a target to increase the level to cover three to six months' expenditure, allowing for changes in expenditure patterns and the fundraising climate. The current level of reserves now exceeds three months' expenditure, but falls short of 6 months' expenditure. Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future in particular given the level of committed funding.

Furthermore, the trustees are confident that there are no material uncertainties that may cast doubt on the charity's ability to continue as a going concern. The reserves policy will be kept under review and reserve levels adjusted as perceptions of risk and other factors change.

Asset cover of funds

The notes to the accounts set out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

Disclosure of information to auditors

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Auditors

Kreston Reeves were appointed to audit the company, following the board's resolution to tender for new auditors in adherence to good governance principles.

FRG LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2022

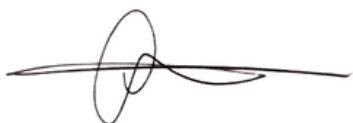
The Trustees, who are also the directors of FRG Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Angela Frazer-Wicks, Chair of Trustees

Date: 14th October 2022

Independent Auditor's Report to the Trustees of FRG Ltd

Opinion

We have audited the financial statements of Family Rights Group (the 'Charity') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2022 and of its income and
- application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance

with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the 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

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to safeguarding, health and safety and employment law.

We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006, taxation and pension legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries and management bias in accounting estimates and judgmental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Review of expenditure to confirm no evidence of personal benefit; and
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud; and
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Physical inspection of tangible assets susceptible to fraud or irregularity; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

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

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

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

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

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, and to the charitable company's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and Trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in dark ink, appearing to read 'Kreston Reeves LLP', is positioned above the printed name of the auditor.

Samantha Rouse FCCA DChA (Senior statutory auditor)

for and on behalf of

Kreston Reeves LLP

Chartered Accountants Statutory Auditor
Canterbury

Date: 14th October 2022

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	9,196	-	9,196	109,421
Charitable activities	4	121,775	1,028,883	1,150,658	2,603,140
Other trading activities	5	251,725	-	251,725	78,902
Investments	6	28	-	28	161
Other income	7	2,131	-	2,131	4,673
Total income		384,855	1,028,883	1,413,738	2,796,297
Expenditure on:					
Raising funds	8	-	-	-	4,260
Charitable activities:	10				
Advice and Advocacy		60,284	551,565	611,849	1,212,364
Lifelong Links		79,660	427,807	507,467	958,459
Other charitable activities		261,681	127,940	389,621	392,775
Total expenditure		401,625	1,107,312	1,508,937	2,567,858
Net movement in funds		(16,770)	(78,429)	(95,199)	228,439
Reconciliation of funds:					
Total funds brought forward		583,292	171,395	754,687	526,248
Net movement in funds		(16,770)	(78,429)	(95,199)	228,439
Total funds carried forward		566,522	92,966	659,488	754,687

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 37 to 52 form part of these financial statements.

BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	19,265	17,342
		19,265	17,342
Current assets			
Stocks	15	1,456	-
Debtors	16	394,787	631,558
Cash at bank and in hand		895,194	622,015
		1,291,437	1,253,573
Current liabilities			
Creditors: due within one year		(224,477)	(341,646)
Deferred income		(426,737)	(174,582)
		(651,214)	(516,228)
Net current assets		659,488	754,687
Total net assets		659,488	754,687
Charity funds			
Restricted funds	18	92,966	171,395
Unrestricted funds	18	566,522	583,292
Total funds		659,488	754,687

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

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

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



Angela Frazer-Wicks

Chair of Trustees

Date: 14th October 2022

The notes on pages 37 to 52 form part of these financial statements.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	21	<u>281,616</u>	<u>77,802</u>
Cash flows from investing activities			
Dividends, interests and rents from investments		28	161
Proceeds from the sale of tangible fixed assets		-	686
Purchase of tangible fixed assets		<u>(8,465)</u>	<u>(22,976)</u>
Net cash used in investing activities		<u>(8,437)</u>	<u>(22,129)</u>
Change in cash and cash equivalents in the year		273,179	55,673
Cash and cash equivalents at the beginning of the year		622,015	566,342
Cash and cash equivalents at the end of the year	22	<u>895,194</u>	<u>622,015</u>

The notes on pages 37 to 52 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1. General information

FRG Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is The print House, 18 Ashwin Street, London, E8 3DL. The principal activity of the Charity can be found in the Trustees Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Family Rights Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable. Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading. Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

2.5 Interest receivable

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

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost. At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Fixtures, fittings and equipment	- 25% reducing balance
Computer equipment	- 25% reducing balance

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 Debtors

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

2.9 Cash at bank and in hand

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.10 Liabilities and provisions

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

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

2.12 Pensions

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

2.13 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations and gifts	9,196	9,196	11,921
Grant income	-	-	97,500
	<u>9,196</u>	<u>9,196</u>	<u>109,421</u>
Total 2021	<u>109,421</u>	<u>109,421</u>	

4. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Lifelong Links	-	341,587	341,587	1,784,768
Advice and advocacy grants	-	480,000	480,000	479,899
Other grants	121,775	207,296	329,071	338,473
	<u>121,775</u>	<u>1,028,883</u>	<u>1,150,658</u>	<u>2,603,140</u>
Total 2021	<u>108,845</u>	<u>2,494,295</u>	<u>2,603,140</u>	

5. Activities for generating funds including training and consultancy

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Training and consultancy	201,613	201,613	38,176
Membership subscriptions and sponsorships	36,073	36,073	28,965
Fundraising events	14,039	14,039	11,761
	<u>251,725</u>	<u>251,725</u>	<u>78,902</u>
Total 2021	<u>78,902</u>	<u>78,902</u>	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

z6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Interest receivable	28	28	161
Total 2021	161	161	

7. Other income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Other income	2,131	2,131	4,673
Total 2021	4,673	4,673	

8. Expenditure on raising funds

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Other fundraising costs	-	-	4,260
Total 2021	4,260	4,260	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9. Analysis of grants

	Grants to Institutions 2022 £	Total funds 2022 £	Total funds 2021 £
Advice and Advocacy	-	-	731,975
Other Charitable Activities	-	-	10,000
	-	-	741,975
Total 2021	741,975	741,975	

10. Analysis of expenditure on charitable

activities Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Advice and Advocacy	60,284	551,565	611,849	1,212,364
Other Charitable Activities	261,681	127,940	389,621	392,775
Lifelong Links	79,660	427,807	507,467	958,459
	401,625	1,107,312	1,508,937	2,563,598
Total 2021	93,589	2,470,009	2,563,598	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11. Analysis of expenditure by activities

	Direct costs 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Advice and Advocacy	551,565	-	60,284	611,849	1,212,364
Other Charitable Activities	358,720	-	30,901	389,621	392,775
Lifelong Links	460,711	-	46,756	507,467	958,459
	<u>1,370,996</u>	<u>-</u>	<u>137,941</u>	<u>1,508,937</u>	<u>2,563,598</u>
Total 2021	<u>1,617,876</u>	<u>741,975</u>	<u>203,747</u>	<u>2,563,598</u>	

Analysis of direct costs

	Advice and Advocacy 2022 £	Other Charitable Activities 2022 £	Lifelong Links 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	551,565	282,732	427,807	1,262,104	1,231,103
Depreciation	-	6,541	-	6,541	5,758
Other costs	-	69,447	32,904	102,351	381,015
	<u>551,565</u>	<u>358,720</u>	<u>460,711</u>	<u>1,370,996</u>	<u>1,617,876</u>
Total 2021	<u>418,889</u>	<u>347,665</u>	<u>851,322</u>	<u>1,617,876</u>	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11. Analysis of expenditure by activities

(continued) Analysis of support costs

	Advice and Advocacy 2022 £	Other Charitable Activities 2022 £	Lifelong Links 2022 £	Total funds 2022 £	Total funds 2021 £
Organisational running costs	56,077	28,745	43,494	128,316	195,362
Trustee governance costs	492	252	381	1,125	-
Audit fees	3,715	1,904	2,881	8,500	8,120
Management	-	-	-	-	265
	<u>60,284</u>	<u>30,901</u>	<u>46,756</u>	<u>137,941</u>	<u>203,747</u>
Total 2021	<u>61,500</u>	<u>35,110</u>	<u>107,137</u>	<u>203,747</u>	

12. Staff costs

	2022 £	2021 £
Wages and salaries	1,077,999	1,041,251
Social security costs	109,844	102,747
Pension costs	74,261	87,105
	<u>1,262,104</u>	<u>1,231,103</u>

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

	2022 No.	2021 No.
Project workers	28	26
Support and administration	6	6
	<u>34</u>	<u>32</u>

The average headcount expressed as full-time equivalents was:

	2022 No.	2021 No.
Average number of employees	26	24

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12. Staff costs (continued)

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

	2022 No.	2021 No.
In the band £60,001 - £70,000	1	1
In the band £70,001 - £80,000	1	1

Key Management Personnel are defined as the Senior Management Team, the gross cost including employer's national insurance and pension contributions was £269,494 (2021: £306,899).

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL). During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

14. Tangible fixed assets

	Fixtures, fittings and equipment £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2021	1,997	26,766	28,763
Additions	-	8,465	8,465
At 31 March 2022	<u>1,997</u>	<u>35,231</u>	<u>37,228</u>
Depreciation			
At 1 April 2021	1,962	9,459	11,421
Charge for the year	9	6,533	6,542
At 31 March 2022	<u>1,971</u>	<u>15,992</u>	<u>17,963</u>
Net book value			
At 31 March 2022	<u>26</u>	<u>19,239</u>	<u>19,265</u>
At 31 March 2021	<u>35</u>	<u>17,307</u>	<u>17,342</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15. Stocks

	2022	2021
	£	£
Stock	1,456	-

16. Debtors

	2022	2021
	£	£
Due within one year		
Trade debtors	366,135	126,041
Other debtors	279	484,758
Prepayments and accrued income	28,373	20,759
	394,787	631,558

17. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	26,870	207,667
Other taxation and social security	124,847	31,462
Other creditors	10,926	5,957
Accruals and deferred income	488,571	271,142
	651,214	516,228

	2022	2021
	£	£
Deferred income at 1 April 2021	174,582	141,250
Resources deferred during the year	426,737	174,582
Amounts released from previous periods	(174,582)	(141,250)
Deferred income at 31 March 2022	426,737	174,582

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Designated funds				
Staffing contingency fund	100,000	-	-	100,000
General funds				
General Funds	483,292	384,855	(401,625)	466,522
Total Unrestricted funds	583,292	384,855	(401,625)	566,522
Restricted funds				
Department for Education (Social Connections Tool)	89,300	-	(15,488)	73,812
KPMG Foundation (Scottish Lifelong Links)	(228)	228	-	-
KPMG Foundation (UK Lifelong Links)	28,125	65,625	(93,750)	-
Esmee Fairbairn Foundation (Lifelong Links)	15,869	25,940	(41,809)	-
Esmee Fairbairn Foundation (Kinship Care)	9,367	9,561	(18,928)	-
Lankelly Chase Foundation	17,863	80,286	(98,149)	-
Barings (Voluntary arrangements for children)	10,099	-	(10,099)	-
Matrix	1,000	3,250	(3,000)	1,250
Department for Education (Regional Recovery Fund)	-	133,443	(133,443)	-
Robertson Trust (Scottish Lifelong Links)	-	7,704	(7,704)	-
Department for Education (Advice Line)	-	480,000	(480,000)	-
Legal Education Foundation (Pre-Proceedings)	-	63,340	(45,436)	17,904
Legal Education Foundation (Trainee)	-	49,881	(49,881)	-
Rayne Foundation	-	40,000	(40,000)	-
DfE Innovation Unit Care Leavers Model	-	25,125	(25,125)	-
Lifelong Links CHK	-	8,750	(8,750)	-
Dulverton Trust	-	35,000	(35,000)	-
Esmee Fairbank Foundation (Lifelong Links Scotland)	-	750	(750)	-
	171,395	1,028,883	(1,107,312)	92,966
Total of funds	754,687	1,413,738	(1,508,937)	659,488

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
Designated funds				
Staffing contingency fund	100,000	-	-	100,000
General funds				
General Funds	279,139	302,002	(97,849)	483,292
Total Unrestricted funds	379,139	302,002	(97,849)	583,292
Restricted funds				
Department for Education (Lifelong Links)	-	800,000	(800,000)	-
Department for Education (Social Connections Tool)	114,501	-	(25,201)	89,300
KPMG Foundation (Scottish Lifelong Links)	-	25,000	(25,228)	(228)
KPMG Foundation (UK Lifelong Links)	-	28,125	-	28,125
Robertson Trust (Lifelong Links)	-	42,108	(42,108)	-
Esmee Fairbairn Foundation (Lifelong Links)	-	113,715	(97,846)	15,869
Esmee Fairbairn Foundation (Kinship Care)	8,867	48,300	(47,800)	9,367
Lankelly Chase Foundation	26,939	130,000	(139,076)	17,863
Legal Education Foundation	(3,198)	13,333	(10,135)	-
Department for Education (Advice Line)	-	479,899	(479,899)	-
Home Office (Covid)	-	39,940	(39,940)	-
Barings (Voluntary arrangements for children)	-	30,000	(19,901)	10,099
Home Office (Domestic Abuse)	-	10,900	(10,900)	-
Matrix	-	1,000	-	1,000
DfE LL 'Pass Through' Fund	-	731,975	(731,975)	-
	147,109	2,494,295	(2,470,009)	171,395
Total of funds	526,248	2,796,297	(2,567,858)	754,687

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18. Statement of funds (continued)

Restricted funds were held for the following purposes:

Department for Education (Lifelong Links): to deliver the Lifelong Links trial in England. Lifelong Links aims to create lifelong support networks for children and young people in care. This grant included provision of a local authority Champions Fund administered by Family Rights Group to enable and encourage local authorities to develop, test and scale new approaches in the creation of life-long social networks for children and young people in care, and care leavers. The Fund was administered and apportioned separately from the charity's income.

Department for Education (Social Connections Tool): a digital programme to map the social networks of young people at the start of the Lifelong Links process.

KPMG Foundation: to contribute to the pilot of Lifelong Links across the UK.

Robertson Trust: to contribute to the pilot of Lifelong Links in Scotland.

Esmee Fairbairn Foundation (Lifelong Links): to contribute to the pilot of Lifelong Links in Scotland.

Esmee Fairbairn Foundation (Kinship Care): to support an alliance of organisations working to improve support for kinship carers through strategic work.

Lankelly Chase Foundation: to continue and progress the objectives of the Your Family, Your Voice alliance.

Barings (Voluntary arrangements for children): to support advice and advocacy work.

Matrix: to enhance advice resources available on the website for parents to-be and new parents involved in the child welfare system.

DfE Regional Recovery Fund: to support local authorities in North-West and South-East England to introduce and develop family group conference services and implement the Lifelong Links model.

Legal Education Foundation (Pre-Proceedings): to safely divert children from care proceedings and ensure the timeliness and fairness of court decisions.

Legal Education Foundation (Trainee): a Justice First Fellowship to support a trainee solicitor through a two-year placement with the charity.

Rayne Foundation: to build lasting relationships for children in care through the Lifelong Links model.

DfE Innovation Unit Care Leavers Model: to build lasting relationships for 18-25 care leavers in prison through the Lifelong Links model.

Lifelong Links CHK: to build lasting relationships for children in care through the Lifelong Links model.

Dulverton Trust: to expand the Lifelong Links model to new local authorities.

Esmee Fairbank Foundation (Lifelong Links Scotland): to pilot and develop the Lifelong Links model in Scotland.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021	Income	Expenditure	Balance at 31 March 2022
	£	£	£	£
Designated funds	100,000	-	-	100,000
General funds	483,292	384,855	(401,625)	466,522
Restricted funds	171,395	1,028,883	(1,107,312)	92,966
	754,687	1,413,738	(1,508,937)	659,488

Summary of funds - prior year

	Balance at 1 April 2020	Income	Expenditure	Balance at 31 March 2021
	£	£	£	£
Designated funds	100,000	-	-	100,000
General funds	279,139	302,002	(97,849)	483,292
Restricted funds	147,109	2,494,295	(2,470,009)	171,395
	526,248	2,796,297	(2,567,858)	754,687

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Tangible fixed assets	19,265	-	19,265
Current assets	1,102,221	189,216	1,291,437
Creditors due within one year	(554,964)	(96,250)	(651,214)
Total	566,522	92,966	659,488

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds – prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	17,342	-	17,342
Current assets	1,082,178	171,395	1,253,573
Creditors due within one year	(516,228)	-	(516,228)
Total	583,292	92,966	754,687

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

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(95,199)	228,439
Adjustments for:		
Depreciation charges	6,542	5,758
Dividends, interests and rents from investments	(28)	(161)
Loss on the sale of fixed assets	-	490
Decrease/(increase) in stocks	(1,456)	-
Decrease/(increase) in debtors	236,771	(466,309)
Increase in creditors	134,986	309,585
Net cash provided by operating activities	281,616	77,802

22. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	895,194	622,015

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

23. Analysis of changes in net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	622,015	273,179	895,194

24. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £74,261 (2021: £87,105). A liability of £7,720 (2021: £5,957) was payable to the fund at the balance sheet date and is included in creditors.

25. Contingent asset

The Charity undertook a detailed VAT review to make sure that the treatment of income and expenditure and subsequent identification of VAT to pay or reclaim was being carried out accurately.

With the assistance of a VAT specialist an asset of approximately £2,000 has been identified which is contingent on the completion of work to enable a claim to be submitted.

26. Related party transactions

There were no related party transactions or balances during the year (2021: Nil).

27. Controlling party

There is no ultimate controlling party.

Family Rights Group's mission is to create a more socially just society in which the child welfare and family justice systems support children to live safely and thrive within their family, while strengthening the family and community networks of those children who cannot live at home.

We seek to ensure that:

- Families involved with the child welfare and family justice system are treated fairly, have their rights respected and are able to make informed decisions;
- Children and families get the help they need, so wherever possible children can live safely and flourish within their family network;
- All children, including those in care, have lasting and supportive relationships to sustain them throughout their lives;
- Our child welfare and family justice system – and wider society – promotes social justice and creates conditions that enable children to achieve their potential;
- Children and families' voices and experiences drive decision making at an individual and strategic level within the child welfare and family justice system.

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