



Annual Report And Financial Statements

for the year ended 31 March 2023

FRG Ltd

Legal & Administrative Information

Patron

The Rt. Hon. Alan Johnson

Trustees

Angela Frazer-Wicks
(Chair of Trustees)

Kathryn Morris
(Vice-Chair, appointed November 2022)

Jeremy Westhead
(Treasurer)

Stuart Black

Jacqueline Campbell

Ann Chavasse

Mark Gurrey
(resigned November 2022)

Sharmila Kar

Kevin Makwikila
(resigned March 2023)

Chris Nicholson

Jason Nisse

Jonathan Scourfield

Emma Smale

John Trevor-Allen

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
Chartered Certified Accountants
Springfield House
Springfield Road
Horsham
RH12 2RG

Bankers

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

The Trustees present their report and accounts for the year ended 31 March 2023. 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



Cathy Ashley OBE,
Chief Executive

For almost 50 years, Family Rights Group has been at the forefront of developments in the child welfare system. Our staff, trustees and panel members have continued that work at pace this year, helping to keep children and families safely together.

With a care system in crisis, frequently failing to provide the stable and loving environment for children to thrive, there is growing recognition of the importance of supporting children to safely remain in their families to begin with.

In 2022, the Independent Review of Children's Social Care made a dire warning that the number of children in the care system in England would rise to 100,000 without an urgent reset. The Review's findings and recommendations reaffirmed our analysis that the system is too quick to investigate and assess families, rather than support and work in partnership with them.

The Review placed very welcome emphasis on the value and importance of family and community networks in children's lives. In particular, we welcomed the recommendation that families should have a legal right to take the lead in making decisions and creating a safe plan for how children are cared for.

The government reform strategy that has followed rightly promotes a family-first vision for children's social care. It's something which we have campaigned for over many years. Central to our mission is the prioritisation of meaningful and effective help at the right time for families, and the valuing of support from wider family and friends, including as kinship carers.

However, we are concerned that the proposed reforms and investment fall short of adequately responding to the scale of the crisis that is gripping children's social care. Without the urgently needed system reset, the number of looked-after children will keep rising.

Consequently, our work to provide free and independent advice to families, developing innovative services with local authorities, while also informing and influencing public policy and the law, remains as critical as ever.

This year, kinship care is now firmly on the political agenda, with cross party recognition of the critical role that relatives and family friends play in raising children. The first national kinship care strategy is set to be published by the end of 2023. It's a significant milestone we celebrate after decades of campaigning alongside kinships carers and partners in the Kinship Care Alliance. This year, we have secured an extension in the scope of legal aid to prospective kinship carers making and pursuing applications for special guardianship orders. We continue to pursue important changes including greater financial support and entitlement to kinship care employment leave.

It has been a stunning year for our pioneering Lifelong Links approach, described recently by Isabelle Trowler, chief social worker for children and families, as "one of the most successful innovations in our sector in the last 10 years". The approach was designed to enable children in care and care leavers to have lasting relationships with those who care about them. It was spotlighted in the government's strategy and received the Nick Crichton Award for Family Justice. An evaluation published at the start of the year confirmed the long term positive impact Lifelong Links is having for care experienced young people. It has attracted new funding

and interest across different sectors, as well as internationally.

Our advice and advocacy work ensured that over 7,000 calls and web enquiries were answered in the year, and the service has expanded to include an increasing range of digital options for families to get advice, such as a live webchat. Recognising the value of the service in delivering better outcomes for families and saving taxpayer money, the Department for Education has renewed our funding.

In the legal and policy world, our Reimagining Pre-proceedings project is providing a unique opportunity in two local family justice areas to re-emphasise the importance of early and effective partnership working with families, to promote the welfare of children. We have established Family Rights Group as an authority on the advice and representation needs of families with children who are, or may be, deprived of their liberty by the family courts. We have published a briefing paper analysing the relevant legal aid regime, its anomalies and injustices and sharing clear proposals for reform. And we have been successful in securing the expansion of non-means tested legal aid to birth parents in placement and adoption proceedings.

Family Rights Group's parents' and kinship carers' panels are central to all our work, including our strategic direction and key decisions. Our panels have continued to thrive, and

we have recruited new members, as we strive to reflect the breadth and diversity of experiences and demographics of families involved with the child welfare and family justice systems.

Our Board of Trustees provides tireless and much-valued support. We were thrilled that Angela Frazer-Wicks, our Chair, was awarded an MBE in the King's Birthday Honours, in recognition of her immense campaign work on behalf of birth families.

As well as leading our Board, Angela has played a key role in the Family Justice Council and the Government's National Implementation Board. Professor Kate Morris was appointed our Vice-Chair in November, and has provided support with a number of key projects. Emma Smale has generously given her time to supporting the leadership team with strategic planning, and the all staff away day. Ann Chavasse and Jason Nisse have mobilised resources and support to help ensure an extremely successful fundraising year, in which we raised over £50,000 in events and individual donations. Huge thanks are also due our Treasurer Jeremy Westhead, who has overseen our finances and led on tough conversations about financial planning and risk management.

We were also sad to say farewell to two departing trustees, Mark Gurrey and Kevin Makwikila. Mark has been a supporter of Family Rights Group since the 1980s, informing the charity's work with his social work expertise. Kevin has brilliantly helped us with recruitment, and we are delighted that he will remain on our parents' panel.

The Rt. Hon. Alan Johnson continues to be a wonderful patron for the organisation, and hosted a highly successful fundraising Quiz in October. The efforts of all our staff, trustees and many supporters have made all of our events possible and have helped to contribute to a very successful year.

Our staff team continued to be a core element of our success. Without them none of our progress over the last year would have been possible. In 2022/23 we strengthened our capacity in key areas including communications, public affairs, advice and advocacy, and Lifelong Links.

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 reflect on our year - the successes and challenges - we are reminded of the words of the Independent Review on Children's Social Care that nothing short of a system reset will solve the crisis of the social care system. We are clear on the task ahead, and will strain every organisational sinew to ensure that this happens, and with the voices and experiences of families at its forefront.

September 2023

Trustees' Report

Our 2021-26 strategy

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

Our strategic priorities are that:

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

Last year saw the launch of our business plan, setting out key milestones in alignment with each of our strategic goals. The plan will help us to measure performance and track progress in the subsequent years of our strategy.

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



I will always be indebted to your charity who continue to do such fantastic work in giving much needed advice and fight for the rights of special guardians and kinship carers. I had to use the advice line again last week and spoke to a wonderful, supportive and knowledgeable member of the team.



Your advice has been amazing and much appreciated...thank you so much for your time today.

Our advice and advocacy work continued to give essential support to help families navigate the law and child welfare processes. We answered over 7,000 advice calls and web enquiries in the year, and the service has expanded to include an increasing range of digital tools such as a live webchat. Recognising the value of the service in delivering better outcomes for families and saving taxpayer money, the Department for Education awarded an 18-month grant to start in October 2023.



We provide a blended service with online advice resources, a telephone advice line, webchat, advice forums and an email enquiry form. Our service is primarily funded by the Department for Education.



A grant from the Ministry of Justice/Access to Justice Foundation supported the development of a webchat. Launched in December 2022, it has provides an alternative way for families to access advice. The webchat is available after our telephone advice line closes, extending our opening hours.



In February 2023, we launched a new web enquiry form which is available 24/7 improving access to our advice.



Officials from the Department for Education and Helen Hayes MP, the Shadow Minister for Children and Early Years, visited our advice and advocacy service. They met our advisers and observed our work to keep children safely within their families.

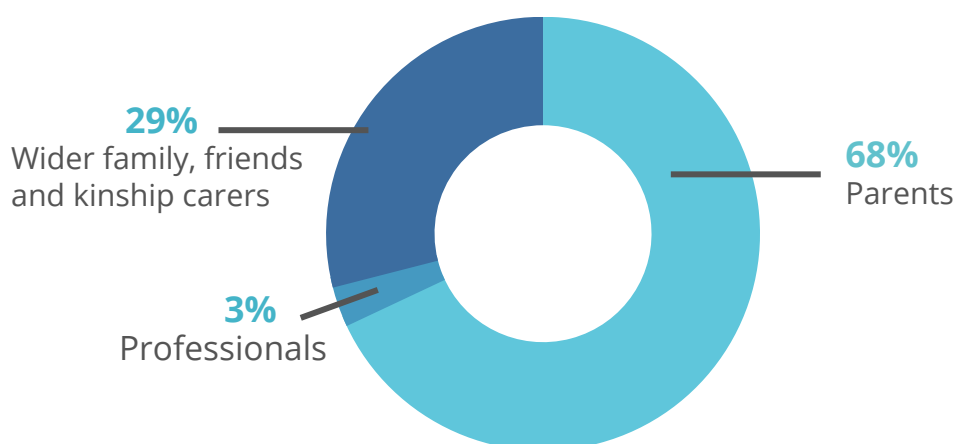


We teamed up with charities who also offer information and guidance to families, including Become, Family Action, and Help on Your Doorstep. These partnerships mean that as well as advising families, we can also link them directly into the support offered by our referral partners.

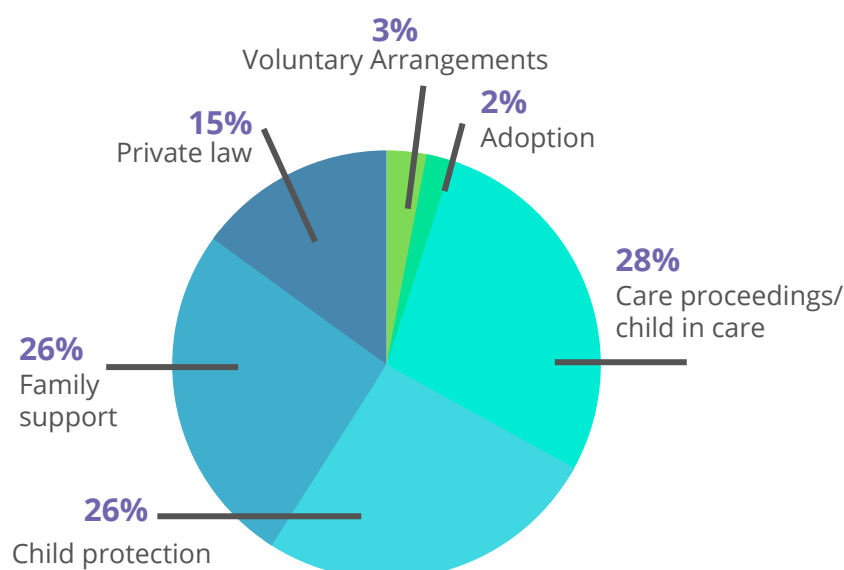
In 2022/23, our advice and advocacy service:

- Reached **700,000** people through our online advice resources including more than 280,000 people who visited our online forums for parents and kinship carers.
- Responded to over **7,000** advice enquiries calls to our free telephone advice line were answered. Nevertheless, with current resources and levels of demand, we are only able to answer 4 in 10 callers to our free telephone advice line.
- Provided self-advocacy support to over **650** families.

Who we advised:



The topics we were asked for advice on:



The 6 reasons most given for accessing our service:

22% domestic abuse

13% parental mental ill-health

12% parental substance misuse

11% parent separation or divorce

8% sex offence or alleged sex offence

7% support for a disabled child

We annually evaluate our service using an impact model based on our theory of change, developed with New Philanthropy Capital. The model uses data from our Salesforce CRM (case recording/monitoring system) and feedback surveys.

The 2022 evaluation of our advice service shows that we surpassed our targets and demonstrates the positive impact of high-quality, specialist, personalised advice provided by advisers with expertise in child welfare law and practice. Our service offers essential support at a time when record numbers of families are subject to intensive and often stressful interventions by the state.

The 2022 evaluation of the service found:



In the week after calling us **84% of respondents felt that they understood the law better.**



4 – 6 months after calling us **45% agreed that the support they received from us made a positive difference** to the local authority plan and/or services for their child/children.



The evaluation estimates that **every £1 invested in our service saves the state £15.58.** That is nearly £15 million in the last two years.

2) Lifelong Links - building lasting support networks for children

And

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



Family Rights Group has pioneered innovative approaches in the child welfare system. We introduced family group conferences from New Zealand so a child's wider family and community take the lead in finding solutions and making plans to address social workers' concerns. We also coproduced the Lifelong Links approach, which seeks to ensure that children in care and care leavers have the meaningful relationships in their lives that we all need.

- There is a growing interest in Lifelong Links, with the number of local authorities offering Lifelong Links to children in care steadily growing year on year. We are currently in discussions with many more local authorities who are interested in setting up a Lifelong Links service in 2023/24.
- We have continued our work on the "Always Hope" project in the West Midlands, funded by Ministry of Justice, Esmée Fairbairn Foundation and Barrow Cadbury Trust, offering Lifelong Links to care experienced young adults in prison. Funding for this work ceases in June 2023.
- In a significant development, we have been funded by the Regional Adoption Agency to explore Lifelong Links with adopted children. This could be ground-breaking in changing how 'contact' is enabled, promoted, and supported between adopted children and their birth families.
- We worked with CASCADE Centre at Cardiff University on a research project to map family group conference services across the UK. The results, published in December 2022, show that 167 local authorities in the UK have a family group conference service – a rate of 79%. Of these services, over 70% offer an FGC at the Early Help stage, which is crucial if families are to be supported to make safe plans prior to crises escalating. Family Rights Group also sits on the advisory board of a NIHR research study exploring the use of FGCs as an alternative to child protection conferences.
- We are developing practice guidance for the use of family group conferences to support reunification of children in care to their families. We are also seeking funding for a research project developing effective pathways for the use of FGCs pre-birth.
- Our policy and campaigns work has included engaging with senior politicians and officials in national and local government on children's social care reform in relation to both family group conferences and Lifelong Links.
- The Independent Review of Children's Social Care in England recommended that "all local authorities should have skilled family finding support equivalent to, or exceeding, the work of Lifelong Links in place by 2024 at the very latest." The Government's recently published children's social care strategy also cites Lifelong Links.

- The Independent Review recommended a new legal entitlement to family group decision making, so families can draw up family-led alternative plan to safely avert local authorities issuing care proceedings. We have been working to influence the Department for Education's adoption of this recommendation to include a specific commitment to the FGC model. The Government have announced they will provide £47 million to 12 'pathfinder' local authorities over the next two years to test out the implementation of reforms including family group decision making. They have also made a £20 million pot available for 'family finding' services which local authorities can apply to for setting up or expanding a Lifelong Links service.
- We are developing an exciting Lifelong Links London care leavers project for launch in Autumn 2023, supported by a high net worth individual, to act as a catalyst for system change across London over 3 years. We want Lifelong Links to be a universal offer to all care leavers aged 17 and 18, as well as developing other areas of support.

Outputs across the year:

During 2022/23, we worked with 32 local authorities delivering Lifelong Links (7 in Scotland, 2 in Wales and 23 in England), a **40%** increase on 2020/21.

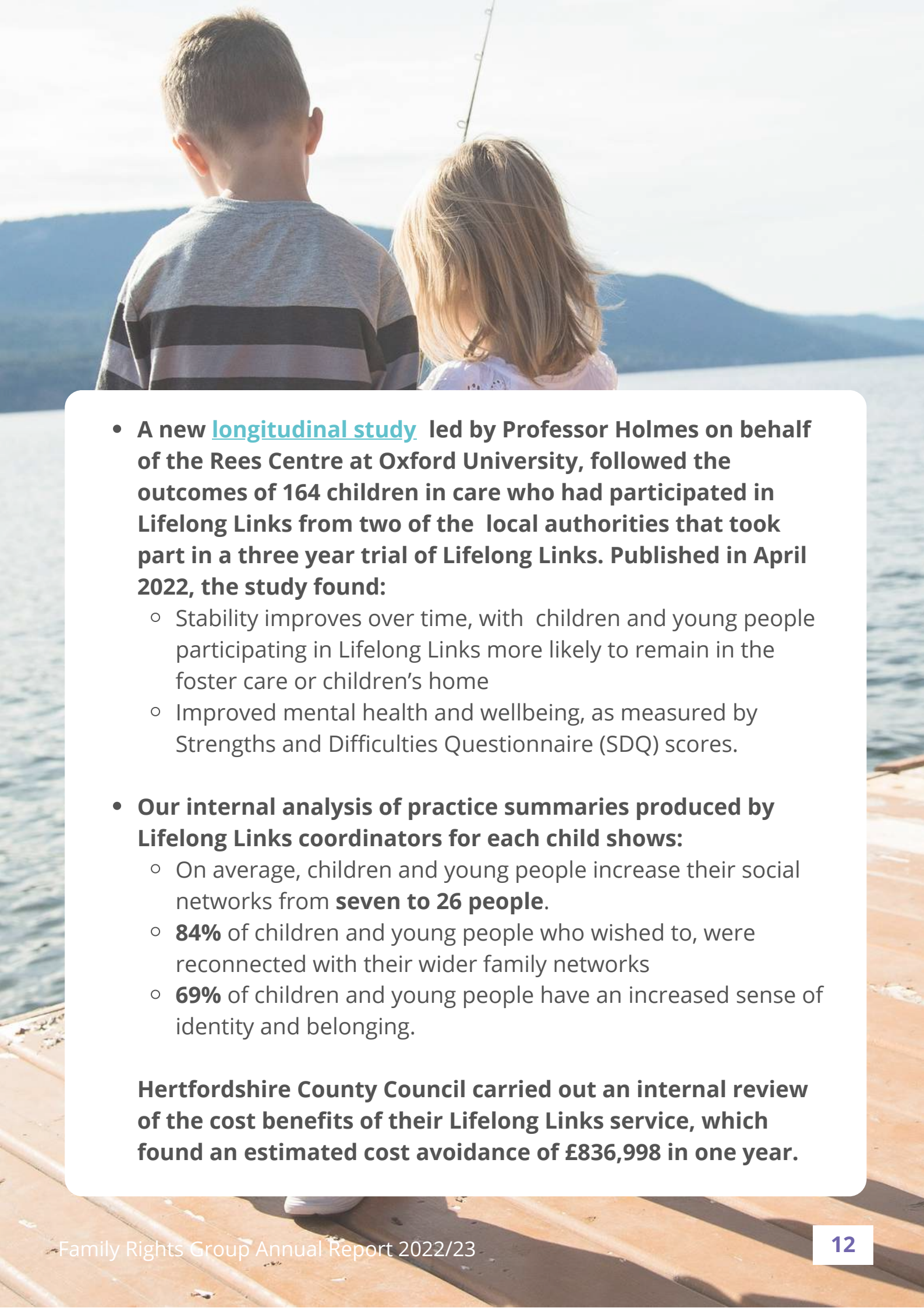


During 2022/23, 494 children and young people across the UK have engaged with Lifelong Links. More than **2,300** children and young people in England, Wales and Scotland have now benefited from Lifelong Links since it was first implemented in April 2017.

We developed **specialist guidance** for Lifelong Links with care experienced young people aged 16+ and delivered two training courses to Lifelong Links coordinators on this.



Currently, **22** family group conference services have been accredited by Family Rights Group.

- 
- A new [longitudinal study](#) led by Professor Holmes on behalf of the Rees Centre at Oxford University, followed the outcomes of 164 children in care who had participated in Lifelong Links from two of the local authorities that took part in a three year trial of Lifelong Links. Published in April 2022, the study found:
 - Stability improves over time, with children and young people participating in Lifelong Links more likely to remain in the foster care or children's home
 - Improved mental health and wellbeing, as measured by Strengths and Difficulties Questionnaire (SDQ) scores.
 - Our internal analysis of practice summaries produced by Lifelong Links coordinators for each child shows:
 - On average, children and young people increase their social networks from **seven to 26 people**.
 - **84%** of children and young people who wished to, were reconnected with their wider family networks
 - **69%** of children and young people have an increased sense of identity and belonging.

Hertfordshire County Council carried out an internal review of the cost benefits of their Lifelong Links service, which found an estimated cost avoidance of £836,998 in one year.

4) Kinship Care



“

[Your] speedy reply is so helpful and detailed, I cannot thank you enough for the support, it means the world at present when unpaid carers feel especially isolated and abandoned.

Kinship carers are relatives or friends who raise children who cannot safely live with their parents. Across the UK more than 180,000 children are being brought up by 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.

Government has now made kinship care a strategic priority. The Department of Education has for the first time established a kinship care policy team, with whom we are regularly in contact. We are working with kinship carers to influence what the first national kinship care strategy contains and stressing that this must be a cross-Government endeavour to make a real difference.

We provide the secretariat to the All Party Parliamentary Group on Kinship Care. In 2022, we facilitated a APPG inquiry on kinship carers’ access to legal aid and advice and representation to which carers contributed evidence. The Group published its ‘Lost in the Legal Labyrinth’ report in May 2022 at an online launch event. We have facilitated a session with the Children’s Commissioner for England, Dame Rachel de Souza, to discuss the Independent Family Review and improving support for children in kinship care. In the summer, we were facilitated a session with Claire Coutinho MP, then Minister for Children, Families and Wellbeing, to discuss the kinship care strategy.

Following our lobbying over several years for legal aid reforms, and the APPG inquiry, the Ministry of Justice has now extended the scope of legal aid to some (prospective) kinship carers making and pursuing applications for special guardianship orders and expanded provision of non-means tested legal aid to parents with children subject of placement and adoption proceedings.

As part of our work servicing the Kinship Care Alliance, we have established a new Race Equality sub-group. This group is exploring structural racism, as experienced by children, parents and kinship carers. It is chaired by Sharon McPherson, co-founder of Families in Harmony and a kinship carer.

We are pleased to have significantly influenced the provisions in the first Kinship Care Bill, a Private Members Bill introduced by Munira Wilson MP. It proposes introducing a single definition of kinship care written into primary legislation, the introduction of paid employment leave, securing financial provision for kinship carers and facilitating extra educational support for children in kinship care. Members of our kinship carer panel attended Parliament to meet with Munira and to witness the reading of the Kinship Care Bill, which unfortunately has not become law.

Other significant milestones

- Family Rights Group has influenced the recommendations of the Independent Review of Children's Social Care and the subsequent implementation strategy published by the Government.
- The Government has recognised that financial support is currently neither fair nor adequate for the strains kinship families face but have not yet made concrete proposals for improvement. Our legal and policy work around inequalities and injustices in special guardianship financial support, drawing on insights from our advice service, is generating recommendations for change in this area. We are also pursuing options for strategic litigation to challenge current practices.
- Our Time To Define campaign for a written definition of kinship care enshrined in law aims to improve recognition and understanding of kinship care and enable clearer access to support. In a welcome development, the Government has now published a working definition of kinship care. We are pressing for this to be written into primary legislation to have the necessary weight and impact. Clare, a kinship care panel member, wrote for Metro UK about the difficulties she faced in getting medical authorities to recognise her kinship carer status when the child she was raising was sick and how a legal definition of kinship care would have addressed this.
- The DfE has committed to investing £9 million over the next two years in information and training for kinship carers, including informal carers. This builds on earlier investment in peer support groups and is a welcome response to the lack of practical support available to kinship families in many communities. We have discussed with the Department what this support should include, drawing on input from kinship carers.



Key outcomes:

Secured an extension of legal aid to special guardians in private law cases

Significant influence on the findings and recommendations of the Independent Review of Children's Social Care and subsequent Government implementation strategy

Facilitated the All Party Parliamentary Group on Kinship Care including the Group's inquiry on legal aid and advice

Launched the Kinship Care Alliance's subgroups on race equalities and Wales

Launched our Time To Define kinship care campaign for a legal definition of kinship care which is now being taken forward by the Government



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



- In March 2022, we hosted an 'Our Families, Our Voices' event – an evening of talks, performances and conversation curated and led by young people, mothers, fathers and kinship carers with lived experience of the child welfare system in tandem with practitioners and senior children's services leaders. The evening challenged assumptions and highlighted what needs to change within the child welfare system. Critically it also focused upon the benefits of effective partnership working between families and the state in the interests of children.
- Members of our parents and kinship care panels continue to actively engage with other child welfare organisations including local authorities, to motivate them and support them to set up family engagement structures. Through this work, they play a leading role in advocating for the inclusion of the voices of lived experienced in policy making and service delivery and promote ways for that to be effectively achieved.
- At the Kempe Centre International Conference in October 2022, panel members led a workshop about how listening and working with families through our panels has led to changes in how Family Rights Group operates as a charity, as well as shifting attitudes, policies and practices externally.
- At the Frontline's Curriculum 2023 Focus Groups, panel members assisted Frontline to create new courses that focus more on families and their input. They have also taken part in a focus group with Social Work England who were reviewing how complaints against social workers are handled.
- Panel members have produced blogs and other content including for Black History Month and on the cost-of-living crisis.
- Recently, some of our panel members (Katie, Azariah Hope, Kay, Declan, Kate, Husain, Alex and Angela) recorded video clips for the new [Traveller Movement Safe Space for Woman](#) microsite, focusing particularly on questions that mothers may have about involvement with children's services and child protection.

6) Leading, influencing and embedding



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 in it, national and local decision makers, academics, and friends of the organisation.

- The President of the Family Division of the High Court established the Transparency Implementation Group to work on how to sensitively open the Family Court to media reporting, while protecting the privacy of children, young people and family members. Family Rights Group is represented on the Group by Angela Frazer-Wicks, and kinship care panel member, Claire Walsh.
- As part of our role on the President's Public Law Working Group, our principal legal adviser, Caroline Lynch, has led the drafting of soon to be published best practice guidance regarding supervision orders made at the conclusion of care proceedings to support the child to live with a parent(s).
- Working with the Chair of the Public Law Working Group (PLWG), Mr Justice Keehan and Professor Judith Harwin, we are undertaking activities to influence the PLWG's new sub-group on reforming care proceedings. This includes undertaking an audit of available resources for young people and families about care proceedings (and pre-proceedings). We are also co-facilitating and supporting a parents' reference group and kinship care reference group. For the first time, parents and kinship carers with lived experience of the child welfare system will sit directly on the PLWG sub-group.



7) Infrastructure & sustainability



Strong and sustainable infrastructure and operations are the bedrock to a charity's success. During 2022/23 Family Rights Group was able to progress the following:

A workplace that is suited to our size and needs: Family Rights Group oversaw a successful move to an excellent and well-suited new office space in July 2022, in partnership with the charity Sense. At the same time, the majority of our staff switched from remote-based to hybrid working, and we now have a lively and active office hub, which includes space for events and external meetings.

A working culture that embraces diversity, equality and well-being: in 22/23 we strengthened the charity's equalities framework through the implementation of a number of strands of our work, including a gender pay review, a review of equal opportunities data with staff, increased consideration of equality and inclusion in our recruitment procedures, adaptations to our existing policies, and new policies to take account of individual circumstances and needs across our workforce. We also drafted a well-being framework, which is being launched this year.

Organisational systems that meet the current needs of the charity and ensure greater efficiency: we have continued to explore tools to innovatively and effectively address our needs; this has included web tools to enhance our advice service, including a new webchat and web enquiry form; we have also started to assess the opportunities (and risks) posed by AI, and how it could help us reach a wider public.

Governance structures that are robust and diverse, responding with agility to our changing times: the trustees' role has never been more critical, as we face such a challenging fundraising landscape, while campaigning on several different fronts, and we continue to explore ways that we can maximise the support and expertise of our board.

Thank you to staff

The Board of Trustees would like to register their immense gratitude to the staff team at Family Rights Group, who have contributed so much, and in multiple ways, to the success of the charity. We would like to thank them for their passion, creativity, empathy and hard work on behalf of Family Rights Group.



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
Sharmila Kar
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 28 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.

Reserves Policy

The trustees continue to maintain a target of free reserves at between three and six months, allowing for changes in expenditure patterns and the fundraising climate. The current level of reserves now exceeds three months' expenditure, but falls short of six months' expenditure. Trustees have recommended increasing free reserves further over the next three years, with the aim of reaching six 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.

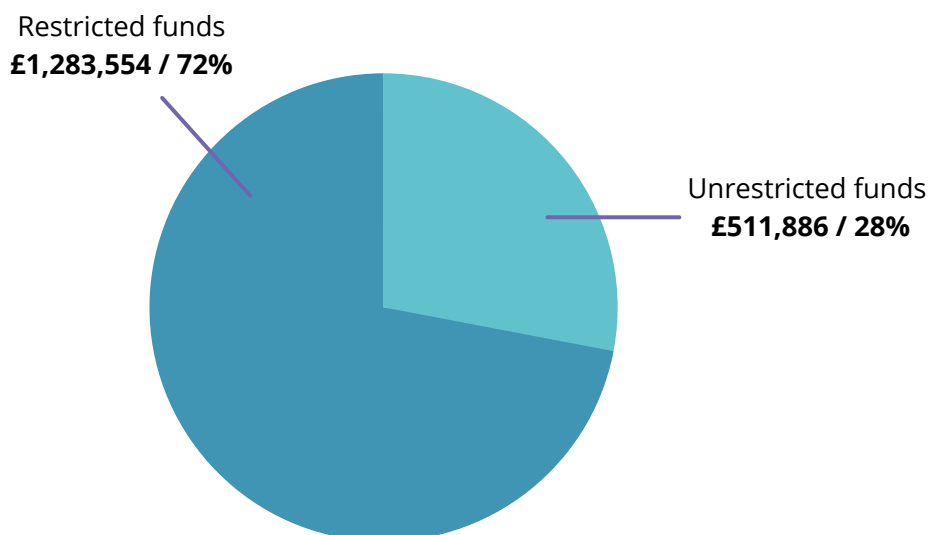
Auditors

Kreston Reeves were re-appointed auditors to the company, following approval from the trustees.

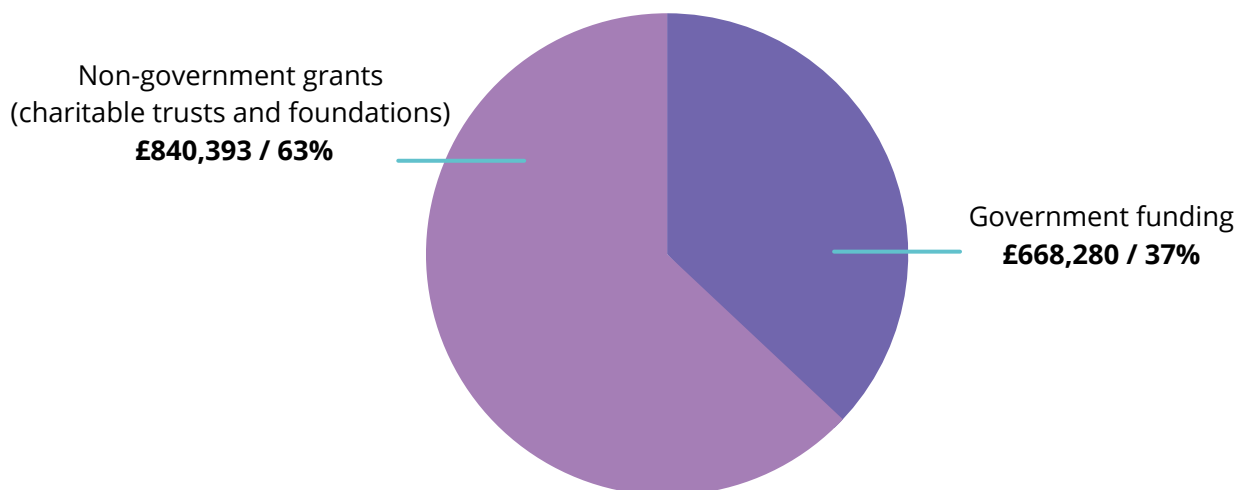
Financial Results 2022/23

During the year the charity raised £1,795,440 (2022: £1,413,738) and spent £1,723,986 (2022: £1,508,937). Restricted income from government grants (37%) and charitable trusts (63%) made up 72% of total income (2022: 73%). Unrestricted income from grants, services, subscriptions, donations and fundraising events made up 28% of total income (2022: 27%). Unrestricted (free) reserves at the end of the year (including designated reserves) were £476,987 (2022: £566,522).

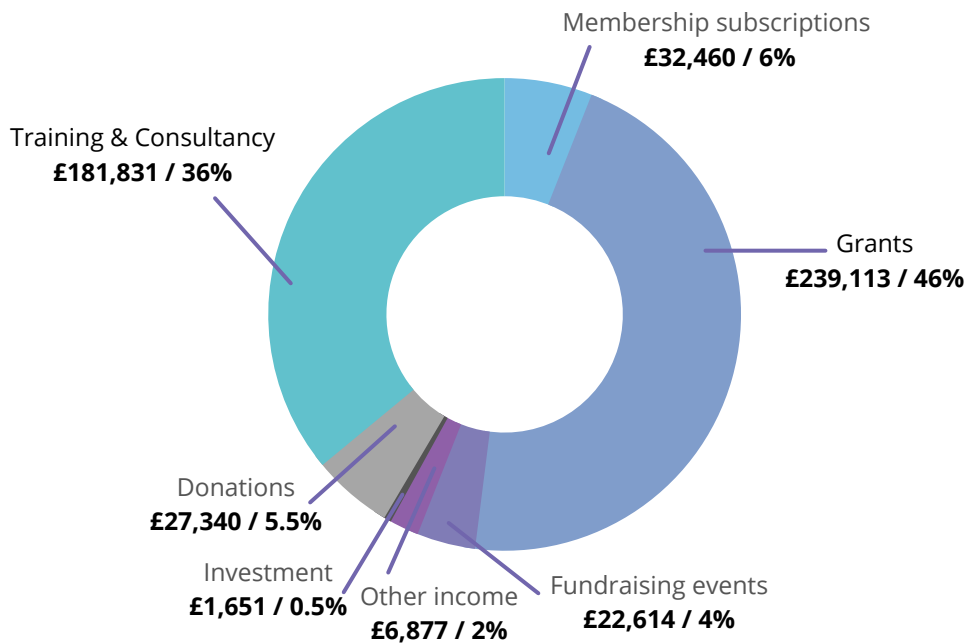
TOTAL INCOME = £1,795,440



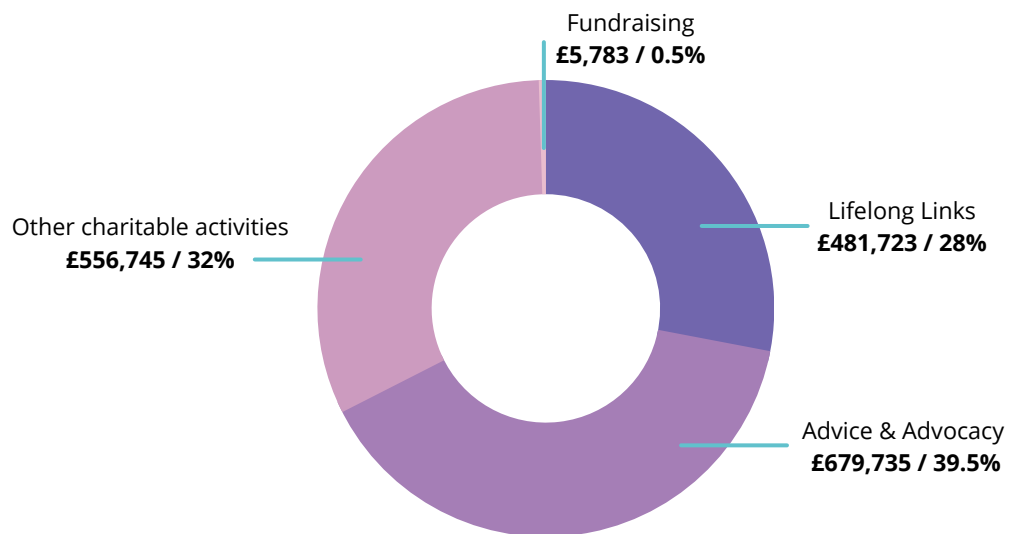
RESTRICTED INCOME BY FUNDER



UNRESTRICTED INCOME = £511,886



EXPENDITURE = £1,508,937



Unrestricted funds

The charity raised £511,886 (2022: £384,855) of general or unrestricted income. Expenditure of £601,421 (2022: £401,62) was set against this, leaving a deficit of £89,535 (2022: £16,770). When added to the fund balance brought forward of £566,522, total unrestricted funds at the end of 2022/23 were £476,987.

Income from training, consultancy and subscriptions made up 42% of total unrestricted income (2022: 52%), grants made up 46% (2022: 32%), donations and supporters' fees made up 8% (2022: 12%) and fundraising events made up 4% (2022: 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 £1,283,554 (2022: £1,028,883) of restricted income was received in the year. Expenditure of £1,122,565 (2022: £1,107,312) was set against this and, after bringing forward funds of £92,966, the balance of restricted funds was £253,955. All of the restricted income received during the year was made up of grants.

Funders and Fundraising

We are immensely 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: CHK, the Clothworkers' Foundation, the Department for Education, the Dulverton Trust, the Esmée Fairbairn Foundation, Hugh Fraser Foundation, the John Armitage Trust, John Ellerman Foundation, KPMG Foundation, the Law Society, the Legal Education Foundation, Lankelly Chase Foundation, Matrix Chambers, the Ministry of Justice, the National Institute for Health & Care Research, the Noel Buxton Trust, the Rayne Foundation, the Regional Adoption Agency, the Robertson Trust, Save the Children UK, and Segelman Trust.

We would also like to thank all those individuals and small trusts and foundations who supported us throughout the year. In autumn 2022 we exceeded expectations by raising £5,874 from the Family Rights Groupathlon (in which staff, trustees and supporters swam, cycled, ran and rowed), and £7,878 from the Quiz which we were finally able to run after the pandemic. The year also saw us successfully launch our first Big Give fundraising campaign, which between pledges, match funding from the Dulverton Trust, and individual donations, raised £9,468. We also participated in the London Legal Walk and were supported at the Family Law Awards. These and other generous donations form an absolutely essential part of our funding and enabled us to smash our targets.

FRG LIMITED

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

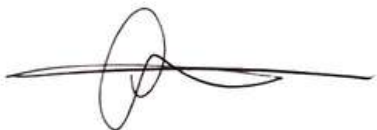
The Trustees, who are also the directors of FRG Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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: 21 September 2023

Auditor's Report & Financial Statements

Opinion

We have audited the financial statements of Family Rights Group (the 'Charity') for the year ended 31 March 2023 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 2023 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 blue ink that reads "Kreston Reeves LLP". The signature is written in a cursive style and is enclosed within a light blue rectangular border.

Kreston Reeves LLP

Chartered Accountants Statutory Auditor
Canterbury

Date: **22 September 2023**

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 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	As restated Total funds 2022 £
Income from:					
Donations and legacies	4	27,340	-	27,340	9,196
Charitable activities	5	239,113	1,283,554	1,522,667	1,150,658
Other trading activities:	6				
Training and consultancy		181,831	-	181,831	201,613
Membership subscriptions		32,460	-	32,460	36,073
Fundraising events		22,614	-	22,614	14,039
Investments	7	1,651	-	1,651	28
Other income	8	6,877	-	6,877	2,131
Total income		511,886	1,283,554	1,795,440	1,413,738
Expenditure on:					
Raising funds	9	5,783	-	5,783	3,211
Charitable activities:	10				
Advice and Advocacy		50,679	629,056	679,735	611,849
Lifelong Links		86,889	394,834	481,723	507,467
Other charitable activities		458,070	98,675	556,745	386,410
Total expenditure		601,421	1,122,565	1,723,986	1,508,937
Net movement in funds		(89,535)	160,989	71,454	(95,199)
Reconciliation of funds:					
Total funds brought forward		566,522	92,966	659,488	754,687
Net movement in funds		(89,535)	160,989	71,454	(95,199)
Total funds carried forward		476,987	253,955	730,942	659,488

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

The notes on pages 36 to 53 form part of these financial statements.

BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	35,757	19,265
Current assets			
Stocks	15	1,456	1,456
Debtors	16	283,112	394,787
Cash at bank and in hand		728,777	895,194
		1,013,345	1,291,437
Creditors: amounts falling due within one year	17	(318,160)	(651,214)
Net current assets		695,185	640,223
Total net assets		730,942	659,488
Charity funds			
Restricted funds	18	253,955	92,966
Unrestricted funds	18	476,987	566,522
Total funds		730,942	659,488

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 authorized for issue by the Trustees on and signed on their behalf by:



Angela Frazer-Wicks
Trustee

Date: 21 September 2023

The notes on pages 36 to 53 form part of these financial statements.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

		2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	21	(143,774)	281,616
Cash flows from investing activities			
Dividends, interests and rents from investments		1,651	28
Purchase of tangible fixed assets		(24,294)	(8,465)
Net cash used in investing activities		(22,643)	(8,437)
Change in cash and cash equivalents in the year		(166,417)	273,179
Cash and cash equivalents at the beginning of the year		895,194	622,015
Cash and cash equivalents at the end of the year	22	728,777	895,194

The notes on pages 36 to 53 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. General information

FRG Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is N1 9LG. 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.

FRG Ltd (Operating as Family Rights Group) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK pound sterling, which is the Charity's functional currency, and rounded to the nearest pound.

2.2 Going concern

The Trustees consider whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2.4 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the 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.

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 Taxation

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

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £400 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR 31 MARCH 2023

2.8 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.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.10 Cash at bank and in hand

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

2.11 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.

2.12 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.

2.13 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.14 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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR 31 MARCH 2023

2.15 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.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results

The Charity does not currently have any material estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Critical areas of judgement:

Lease commitments

The Charity has entered into a range of lease commitments. The classification of these leases as either financial or operating leases requires the Trustees to consider whether the terms and conditions of each lease are such that the Charity has acquired the risks and rewards associated with the ownership of the underlying assets.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR 31 MARCH 2023

4. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations and gifts	27,340	27,340	9,196
Total 2022	9,196	9,196	

5. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Lifelong Links	-	423,115	423,115	341,587
Advice and advocacy grants	-	555,000	555,000	480,000
Other grants	239,113	305,439	544,552	329,071
	239,113	1,283,554	1,522,667	1,150,658
Total 2022	121,775	1,028,883	1,150,658	

6. Income from other trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Training and consultancy	181,831	181,831	201,613
Membership subscriptions	32,460	32,460	36,073
Fundraising events	22,614	22,614	14,039
	236,905	236,905	251,725
Total 2022	251,725	251,725	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR 31 MARCH 2023

7. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest receivable	1,651	1,651	28
Total 2022	28	28	

8. Other income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Other income	6,877	6,877	2,131
Total 2022	2,131	2,131	

9. Expenditure on raising funds

	Unrestricted funds 2023 £	Total funds 2023 £	As restated Total funds 2022 £
Other fundraising costs	5,783	5,783	3,211
Total 2022 as restated	3,211	3,211	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR 31 MARCH 2023

10. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	As restated Total 2022 £
Advice and Advocacy	50,679	629,056	679,735	611,849
Other Charitable Activities	458,070	98,675	556,745	386,410
Lifelong Links	86,889	394,834	481,723	507,467
	<u>595,638</u>	<u>1,122,565</u>	<u>1,718,203</u>	<u>1,505,726</u>
Total 2022 as restated	<u>398,414</u>	<u>1,107,312</u>	<u>1,505,726</u>	

11. Analysis of expenditure by activities

	Direct costs 2023 £	Support costs 2023 £	Total funds 2023 £	As restated Total funds 2022 £
Advice and Advocacy	629,056	50,679	679,735	611,849
Other Charitable Activities	487,633	69,112	556,745	386,410
Lifelong Links	429,578	52,145	481,723	507,467
	<u>1,546,267</u>	<u>171,936</u>	<u>1,718,203</u>	<u>1,505,726</u>
Total 2022 as restated	<u>1,367,785</u>	<u>137,941</u>	<u>1,505,726</u>	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR 31 MARCH 2023

11. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Advice and Advocacy 2023 £	Other Charitable Activities 2023 £	Lifelong Links 2023 £	Total funds 2023 £	As restated Total funds 2022 £
Staff costs	629,056	393,813	394,834	1,417,703	1,262,104
Depreciation	-	7,802	-	7,802	6,541
Other costs	-	86,018	34,744	120,762	99,140
	<u>629,056</u>	<u>487,633</u>	<u>429,578</u>	<u>1,546,267</u>	<u>1,367,785</u>
Total 2022 as restated	<u>551,565</u>	<u>355,509</u>	<u>460,711</u>	<u>1,367,785</u>	

Analysis of support costs

	Advice and Advocacy 2023 £	Other Charitable Activities 2023 £	Lifelong Links 2023 £	Total funds 2023 £	Total funds 2022 £
Organisational running costs	48,066	63,749	49,456	161,271	128,316
Trustee governance costs	94	124	97	315	1,125
Audit fees	2,519	5,239	2,592	10,350	8,500
	<u>50,679</u>	<u>69,112</u>	<u>52,145</u>	<u>171,936</u>	<u>137,941</u>
Total 2022	<u>60,284</u>	<u>30,901</u>	<u>46,756</u>	<u>137,941</u>	

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR 31 MARCH 2023

12. Staff costs

	2023 £	2022 £
Wages and salaries	1,201,359	1,077,999
Social security costs	132,099	109,844
Pension costs	84,245	74,261
	1,417,703	1,262,104

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

	2023 No.	2022 No.
Project workers	25	28
Support and administration	11	6
	36	34

The average headcount expressed as full-time equivalents was:

	2023 No.	2022 No.
Average number of employees	27	26

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

	2023 No.	2022 No.
In the band £60,001 - £70,000	2	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 £285,078 (2022: £269,494).

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, expenses totalling £315 were reimbursed or paid directly to 3 Trustees (2022 - £NIL to no Trustees) for the reimbursement of travel expenses to meetings for the charity.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR 31 MARCH 2023

14. Tangible fixed assets

	Fixtures, fittings and equipment £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2022	1,997	35,231	37,228
Additions	18,675	5,619	24,294
At 31 March 2023	20,672	40,850	61,522
Depreciation			
At 1 April 2022	1,971	15,992	17,963
Charge for the year	1,595	6,207	7,802
At 31 March 2023	3,566	22,199	25,765
Net book value			
At 31 March 2023	17,106	18,651	35,757
At 31 March 2022	26	19,239	19,265

15. Stocks

	2023 £	2022 £
Stock	1,456	1,456

16. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	157,687	366,135
Other debtors	-	279
Prepayments and accrued income	125,425	28,373
	283,112	394,787

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR 31 MARCH 2023

17. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	16,193	26,870
Other taxation and social security	68,453	124,847
Other creditors	15,813	10,926
Accruals and deferred income	217,701	488,571
	318,160	651,214

	2023 £	2022 £
Deferred income at 1 April 2022	426,737	174,582
Resources deferred during the year	138,099	426,737
Amounts released from previous periods	(426,737)	(174,582)
Deferred income at 31 March 2023	138,099	426,737

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
Designated funds				
Staffing contingency fund	100,000	-	-	100,000
General funds	466,522	511,886	(601,421)	376,987
General Funds				
Total Unrestricted funds	566,522	511,886	(601,421)	476,987

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR 31 MARCH 2023

18. Statement of funds (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Restricted funds				
Regional Adoption Agency Birth Family Services	-	60,000	(10,647)	49,353
Department for Education (Social Connections Tool)	73,812	-	(7,179)	66,633
Lifelong Links CHK	-	26,250	(26,250)	-
Department for Education (Innovation Unit Care Leavers Model)	-	33,500	(33,500)	-
Rayne Foundation	-	20,000	(20,000)	-
Dulverton Trust	-	23,333	(23,333)	-
KPMG Foundation	-	56,250	(56,250)	-
Regional Adoption Agency Lifelong Links Matrix Causes Fund	-	35,000	(18,468)	16,532
	1,250	1,750	(3,000)	-
Department for Education (Regional Recovery Fund)	-	109,443	(109,443)	-
Clothworkers' Foundation	-	5,500	(550)	4,950
National Institute for Health and Care Research	-	932	-	932
Legal Education Foundation (Pre-Proceedings)	17,904	126,700	(64,676)	79,928
Hugh Fraser Foundation	-	7,500	(7,500)	-
Robertson Trust	-	13,333	(13,333)	-
Department for Education (Advice & Advocacy)	-	480,000	(480,000)	-
Help Accessing Legal Support	-	75,000	(75,000)	-
Lankelly Chase Foundation	-	75,670	(62,339)	13,331
Legal Education Foundation (Trainee)	-	53,393	(49,819)	3,574
Esmee Fairbairn Foundation	-	60,000	(55,284)	4,716
Save the Children	-	20,000	(5,994)	14,006
	92,966	1,283,554	(1,122,565)	253,955
Total of funds	659,488	1,795,440	(1,723,986)	730,942

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR 31 MARCH 2023

18. Statement of funds (continued)

Statement of funds - prior 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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR 31 MARCH 2023

18. Statement of funds (continued)

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Restricted funds				
Department for Education (Social Connections Tool)	89,300	-	(15,488)	73,812
Lifelong Links CHK	(228)	228	-	-
Department for Education (Innovation Unit Care Leavers Model)	28,125	65,625	(93,750)	-
Rayne Foundation	15,869	25,940	(41,809)	-
Dulverton Trust	9,367	9,561	(18,928)	-
KPMG Foundation	17,863	80,286	(98,149)	-
Regional Adoption Agency Lifelong Links	10,099	-	(10,099)	-
Matrix Causes Fund	1,000	3,250	(3,000)	1,250
Department for Education (Regional Recovery Fund)	-	133,443	(133,443)	-
Clothworkers' Foundation	-	7,704	(7,704)	-
National Institute for Health and Care Research	-	480,000	(480,000)	-
Legal Education Foundation (Pre-Proceedings)	-	63,340	(45,436)	17,904
Hugh Fraser Foundation	-	49,881	(49,881)	-
Robertson Trust	-	40,000	(40,000)	-
Department for Education (Advice & Advocacy)	-	25,125	(25,125)	-
Help Accessing Legal Support	-	8,750	(8,750)	-
Lankelly Chase Foundation	-	35,000	(35,000)	-
Esmee Fairbairn Foundation	-	750	(750)	-
	<u>171,395</u>	<u>1,028,883</u>	<u>(1,107,312)</u>	<u>92,966</u>
Total of funds	<u>754,687</u>	<u>1,413,738</u>	<u>(1,508,937)</u>	<u>659,488</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR 31 MARCH 2023

18. Statement of funds (continued)

Restricted funds were held for the following purposes:

Clothworkers Foundation: to support capital costs for infrastructure for the Advice & Advocacy service.

Department for Education (Advice & Advocacy): delivery of the Family & Friends Adviceline for families involved in the child welfare and family justice systems.

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

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.

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

Esmee Fairbank Foundation: to contribute to the ongoing development of Lifelong Links in Scotland.

Help Accessing Legal Support: grant to improve and sustain access to early advice and support for families involved in the child welfare and family justice systems.

Hugh Fraser Foundation: to support the charity's Lifelong Links and Family Group Decision Making work in Scotland.

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

Lankelly Chase Foundation: to continue support for the charity's parents' and kinship carers' panels, and associated projects.

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.

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

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

National Institute for Health and Care Research: collaboration on the evaluation of multi-agency safeguarding reforms.

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

Regional Adoption Agency Birth Family Services: surveying, mapping and creating a national directory of support services available to birth families.

Regional Adoption Agency Lifelong Links: to develop and adapt the Lifelong Links model with the Regional Adoption Agency, working with birth parents, adopters and adoptees.

Robertson Trust: to support the charity's Lifelong Links and Family Group Decision Making work in Scotland.

Save the Children: development of new resources for practitioners in England working with children from Ukraine & their kinship carers.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR 31 MARCH 2023

19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Designated funds	100,000	-	-	100,000
General funds	466,522	511,886	(601,421)	376,987
Restricted funds	92,966	1,283,554	(1,122,565)	253,955
	659,488	1,795,440	(1,723,986)	730,942

Summary of funds - prior 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

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	35,757	-	35,757
Current assets	<u>639,399</u>	<u>373,946</u>	<u>1,013,345</u>
Creditors due within one year	<u>(198,169)</u>	<u>(119,991)</u>	<u>(318,160)</u>
Total	476,987	253,955	730,942

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR 31 MARCH 2023

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior 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

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

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	71,454	(95,199)
Adjustments for:		
Depreciation charges	7,802	6,542
Bank interest	(1,651)	(28)
(Increase) in stocks	-	(1,456)
Decrease in debtors	111,675	236,771
(Decrease)/increase in creditors	(333,054)	134,986
Net cash provided by/(used in) operating activities	(143,774)	281,616

22. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	728,777	895,194

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR 31 MARCH 2023

23. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	895,194	(166,417)	728,777

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 £84,245 (2022: £74,261). A liability of £14,187 (2022: £7,720) was payable to the fund at the balance sheet date and is included in creditors.

25. Operating lease commitments

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	85,629	-
Later than 1 year and not later than 5 years	285,324	-
	370,953	-

26. Related party transactions

There were no related party transactions or balances during the year (2022: £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.

Advice line 9.30am–3.30pm:

0808 801 0366

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