

Families InFocus (Essex)
ANNUAL REPORT AND FINANCIAL STATEMENTS
Year ended 31 March 2024



Families InFocus (Essex)

Report of the Trustees for the year ended 31 March 2024

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Company information

Company Number	3287829
Charity Number	1062311
Registered office	30 – 33 Townfield House Chelmsford Essex CM1 1QL
Patron	Lord Petre
Trustees	Kirsty Cornell (Chairperson) appointed Mar 2024 Sarah Dignasse (retired Chairperson Mar 2024) Marc Jordan, Vice Chairperson Andrew Gothard Martin Merrell David Carruthers (retired December 2023) Julie Sarti (appointed November 2022) Sue Dewar (appointed January 2023) Kathy Wilkins (appointed September 2023)
Chief Executive Officer	Russell Pagan (appointed November 2023) Kirsty Cornell (retired November 2023)
Independent examiner	Edmund Carr LLP Chartered Accountants 146 New London Road Chelmsford Essex CM2 0AW

Report of the Trustees for the year ended 31 March 2024

The trustees, who are the directors of the charitable company for Companies Act purposes, are pleased to present their report and financial statements for the year ended 31 March 2024. In this report they are referred to as the Trustees or, collectively, as “the Board”.

Chief Executive’s Welcome

Welcome to our review of 2023 to 2024.

I am honoured to present the annual accounts for Families InFocus for the year ending 31st March 2024. This is my first year as CEO, and I want to thank the Board of Trustees for entrusting me with this important role.

My personal connection to the SEND community is deeply rooted. When my son experienced a brain haemorrhage in 2010, I was introduced to the challenges and triumphs faced by SEND families. Witnessing their resilience and determination inspired me to dedicate my career to supporting them.

I want to express my sincere gratitude to my predecessors, particularly Kirsty Cornell, whose exceptional leadership guided Families InFocus through the unprecedented challenges of the COVID-19 pandemic and office relocation. Her dedication and strategic vision have been invaluable to the organisation. I am also delighted that she has assumed the role of Chairperson, succeeding Sarah Dignasse, who stepped down after 15 years of dedicated service to pursue other endeavours

The financial year 2023/24 was undoubtedly one of the most difficult in Families InFocus’ history. Despite increased demand for our services and temporary funding boosts, we faced significant financial pressures due to the loss of long-term funding. To address this shortfall, we implemented cost-saving measures and successfully secured new funding sources.

I am pleased to report that we have successfully navigated these challenges and are now well-positioned for continued growth. Our new strategic approach, outlined in the forward-looking statement, will enable us to enhance our services and share our knowledge with as many SEND parents and caregivers as possible to help them build resilience

Finally, I want to express my sincere appreciation to our dedicated staff. Their unwavering commitment and hard work have been instrumental in our ability to provide essential support to SEND families during these challenging times. Together, we are building a stronger and more resilient organisation

Russell Pagan
CEO

Purpose and aims

Families InFocus (Essex) was established in 1996, with the overall aim to support, strengthen and improve the quality of life for Essex Families with children and young people (CYP) with any special educational need or disability (SEND), requiring advice, information, emotional and practical support, especially at the time of diagnosis, varied transition points, where they have poor emotional health, are feeling unheard, isolated or depressed, are living in poor environments, or are lone parents.

We do this by focusing on emotional needs – providing practical help, information, advice and support, alongside a range of activities designed to enhance the stability and quality of life for the whole family.

Our vision is:

A more inclusive society where children and young people with special educational needs and disabilities can realise their potential.

Our mission is:

We support the whole family to achieve the best possible outcomes so that children and young people with special educational needs and disabilities and their families thrive and feel stronger, empowered and confident.

We are proud to be an independent and user-led organisation.

Achievements

Information and advice

Our Family Support Service is a core aspect of our work. Our team of dedicated Family Support Advisors (FSAs) help families with SEND children by providing support with securing the right educational provision. This typically involves:

- Ensuring parents are aware of and understand the support available for their CYP in school or college.
- Requesting an Education and Health Care Needs Assessment (EHCNA) from the Local Authority. This can be complex and requires a high level of supporting documentation and evidence.
- Appeals to the SEND tribunal when the request is refused (in our experience, the requests for EHCNA are almost always refused in Essex), including support through the mediation process before lodging an appeal.
- Supporting families through the appeal process, including support with lodging the appeal, pre-hearing paperwork, and supporting the family throughout the appeal.

Report of the Trustees for the year ended 31 March 2024

- Supporting the family after the refusal to assess appeal. We are successful in 100% of our appeals that reach the tribunal when the Local Authority has refused to assess for an EHCP, and the Local Authority concedes many appeals before they reach the hearing.
- Where a family disagrees with the contents of the EHCP or feels that their child will receive the most appropriate education in a special school but the Local Authority has named a mainstream school in the EHCP, we support the family in appealing that decision to the SEND tribunal. This complex process requires evidence, witnesses, and the submission of legal arguments.
- Providing advice on the EHCP annual review process, particularly where the parent may be requesting a change of placement, for example, from a mainstream school to a special needs school.

Our Family Support Advisors also help families complete the complex disability benefits application paperwork, either individually or via a monthly online clinic, and give advice on transport, social care, and housing. We also host regular workshops, either online or face-to-face, on a range of SEN topics.

In the year:

- Over 1700 families benefited from our advice.
- 1432 families were supported with education.
- 229 families were supported with benefits.

Families who responded to our survey this year said:

98% felt better informed and supported as a result of our support.

88% said our support had a positive effect on their child or young person.

83% strongly agreed or agreed that the support positively affected their whole family.

98% of families rated our support as excellent or very good.

100% would recommend us.

"Families InFocus is an invaluable and much-needed service within our community. The staff are a wealth of knowledge and are so supportive" Parent/carer 2023

Example case

Ahmet's story:

Ahmet is 11 years old and has a diagnosis of Autism (ASD). A change of placement was requested at Ahmet's annual review as it had been determined that his current school, a school for children with Social, Emotional and Mental Health Needs (SEMH), was unable to meet his needs as Ahmet's primary needs are related to his diagnosis of ASD and not SEMH. Being in the wrong provision was detrimental to Ahmet's learning and emotional well-being.

Ahmet's parents found the situation extremely stressful and difficult to navigate, especially as this wasn't the first time a school placement had failed for Ahmet and because English isn't the family's first language. They also didn't know where to start identifying an alternative, more appropriate SEN school. In addition, the longer Ahmet was in his current school setting, the worse his mental health and emotional well-being were being affected.

Our Family Support Adviser supported the family with a school placement appeal for a more appropriate SEN school and attended various meetings with parents, including school meetings and meetings with the Local Authority. As well as appealing the named school, we also supported the family to appeal Sections B and F of Ahmet's EHCP as they did not reflect his current needs.

Following numerous discussions with the Local Authority, we were able to resolve the appeal without the need for a full Hearing, and Ahmet was offered a place at the school we had supported parents to identify. Parents were relieved and delighted. Through the Working Document process, Ahmet's EHCP was updated and amended accordingly to better reflect his current needs and, therefore, be a more appropriate plan.

Ahmet is the not the real name

Report of the Trustees for the year ended 31 March 2024

Activity Clubs.

Our two activity clubs, in Chelmsford and Colchester, run weekly during term time. They offer SEND children a vital safe space to try various activities, such as trampolining, badminton, table tennis, arts, crafts and Lego in an accepting environment and without fear of judgement. The clubs are warm, welcoming and supporting, allowing children to explore freely. Additionally, they offer parents the chance to connect with other parents who are in a similar position, build friendships and experience a sense of community. Families have shared that the club has significantly boosted their confidence and provided a space that fosters self-acceptance.

"Thank you for all that you do to provide a safe space for my child. He loves attending every week" (Parent/Carer quote)

"It's nice to meet other parents who are in similar situations to us and talk to them too" (Parent/Carer quote)

In the last year:

- We have run 75 activity club sessions
- Over 1110 children have attended the club

Peer support

The Peer Support Project (Side by Side) we initiated in 2022 concluded in 2024. After its conclusion, we focused on reflecting on the lessons learned and tackling the challenges we encountered in establishing a standalone support service. Although peer support didn't fully evolve into an independent entity i.e. Side by Side, it became clear that for charities like ours, which provide targeted advice and support on specific issues, peer support is an essential service for parents in need of ongoing assistance, whether through one-on-one interactions or group settings.

However, despite recognizing this need, we encountered challenges implementing the necessary processes to effectively match individuals with peer supporters. Discussions with other charities revealed that they, too, were facing similar hurdles. There was a recognized need for peer support, but we collectively struggled to manage it effectively in our daily operations.

In response, we formed partnerships with several local charities within our sector to develop a toolkit that outlines best practices, ensuring a more effective approach to peer support in the future. The toolkit was published in June 2023 for all charities to use. We are planning to implement the process over the next 12 months.

Our Plans for the Future

It is becoming increasingly difficult for parents to navigate the available support systems when their children require additional help. This challenge is partly due to growing awareness—thanks to the likes of Families InFocus' efforts over the past 20+ years—among parents, educators, and healthcare professionals about the range of conditions that need extra attention. There is a growing recognition of mental health issues like anxiety and emotional difficulties.

As a result, there has been a surge in demand from parents, who are understandably anxious about securing the right support for their children. Parents have reported that social media pressures have only added to this anxiety.

For example, the percentage of children identified as having SEND in education increased by over 20% in 2023, making up 17% of all children. In 2024, many schools reported this number rising to 20%. This growing demand has overwhelmed educational, health, and social services, which struggle to fulfil their statutory responsibilities. In Essex, for instance, only 1% of SEND assessments are completed within the required 20-week timeframe.

Over the past few years, Families InFocus has shifted its focus from helping families navigate the SEND system to empowering parents and caregivers to better support their children in the long term. Our goal is to ensure the best possible outcomes for the children.

Our Focus Areas:

1. **Providing up-to-date advice** to families.
2. **Engaging with and sharing knowledge** with as many SEND parents and caregivers as possible to help them build resilience.
3. **Prioritizing support for marginalized parents** who may struggle to access services.
4. **Expanding our team of volunteers** to strengthen our capacity to help families.

Thank you to Funders



We would not be able to do the work we do without the wonderful support of our funders, fundraisers, and volunteers.

Volunteers

Our charity relies on the dedication and commitment of our amazing team of volunteers. They play a crucial role in our work, helping out at our Activity Club, events, helpline, office, and serving as our much-valued Trustees.

Funders

As ever, we are hugely grateful to the trusts, foundations and other grant makers who have made our work possible:

Boshier Hinton	The Marsh Charitable Trust	Health Accelerator
Braintree District and Eastlight	Hiscox	Chelmsford City Council
Essex County Council	Tudwick Foundation	Garfield Weston
The C S French Charitable Trust	Braintree Golf Club	Peoples Postcode Lottery
The Edward Gostling Foundation	Augustine Courtauld	Masonic Charitable Fund
National Lottery	Essex Community Foundation	Suffolk North East Essex ICB
Provide	The Souter Charitable Trust	BBC Children In Need
Realising Ambitions	Active Essex	

We would also like to thank all the individuals who have made donations, either financially or in kind, provided support or took part in fundraising events during the year. We particularly want to thank Jamie Hilton and Thomas Newman of JH Services who took on the 3 peaks challenge in June 2023 in aid of Families InFocus

Trustees Annual Report

The trustees, who are the directors of the charitable company for Companies Act purposes, are pleased to present their report and financial statements for the year ended 31 March 2024. In this report they are referred to as the Trustees or, collectively, as “the Board”.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity’s governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Financial 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 March 2015.

Public benefit

We have referred to the Charity Commission’s general guidance on public benefit when reviewing our purpose, aims and objectives, and in planning our future projects and activities. The trustees consider how planned activities will contribute to the overall aims and objectives they have set.

The charitable purpose of Families InFocus (Essex) is for the public benefit and falls within the description “the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage” in the Charities Act 2011.

All our work is targeted to improve outcomes for Essex families with a CYP with SEND, reflecting the family’s needs and aspirations, and placing the child or young person at the heart of all decision making. This is achieved through supportive services for their parents and carers, particularly at times of change, challenge or crisis. This includes where the child or young person has an enduring behavioural or mental health problem, has been excluded or is at risk of exclusion, is being bullied, is experiencing social exclusion, isolation, educational disadvantage, poverty, poor employment prospects or has problems accessing services – health, education, housing, social services, leisure, transport.

Financial review

The year 31 March 2024 results are set out in the statement of financial activities on page 17. This has been a challenging year financially due to reductions in funding, and as a result, the charity had to make some significant changes to our staffing structure to work within our new budget. The trustees are pleased to report that we have now been able to access new funders and redesign our processes to ensure we can continue delivering our much-needed work to families. Restoring our reserves will be a significant area of focus for the coming years.

The Trustees are pleased to report that Edmund Carr LLP will continue as accountants. For the year ending March 2024, Community 360 handled our payroll (salaries and pension).

Report of the Trustees for the year ended 31 March 2024

Budgets

The budget for the year to 31 March 2024 was for an income of £470,715 against the actual income of £389,070 and a budgeted expenditure of £465,841 against the actual expenditure of £458,044. The planned surplus was £4,874, and the actual result was £68,974 deficit. For the current financial year, ending 31 March 2025, we have a budgeted income of £407,756 and a budgeted expenditure of £370,477.

Reserves policy

To ensure the charity's financial resilience, we have an established reserves policy of holding a minimum of three months' worth of running costs as unrestricted reserves. This currently amounts to £84,000, and our unrestricted reserves as at 31st March 2024 stood at £19,517. The Trustees have reviewed this position and have developed a robust and achievable plan to increase the level of reserves by £12,500 each year, bringing us into line with our policy by the 31st March 2029. We will of course move at a faster pace towards our target where possible.

In the interim, whilst we do not have the full unrestricted reserves as set out in our policy, trustees are confident in the ongoing viability of the charity, as we have secured funding for core operations for the next three years; with some core funding extending through to 2029.

The trustees monitor progress toward the reserves target, review our current liabilities and assess our funding positions every two months so they are able to adjust our strategy as needed to ensure our ongoing financial stability

Fundraising

We have an on-going programme of fundraising to help meet the funding requirements of the organisation. This includes applications to statutory bodies, grant making trusts, businesses (and in kind), as well as individual donations and fundraising events to generate unrestricted income for the organisation.

We are extremely grateful to all of our funders, and in particular the fundraisers who have been imaginative and generous in planning events and raising funds on our behalf. We also want to thank the businesses and individuals who have supported us through this year.

A full list of those we want to thank is on page 9

Investment policy

Families InFocus (Essex) is committed to ensuring the best use of funds available to charity to carry out its aims and objectives. Where a sum surplus to immediate requirements is identified, the Trustees recognise their duty of care and responsibility to maximise the financial returns to be made by investing funds appropriately. We will seek proper advice when necessary and act prudently and cautiously, taking into account the need to diversify fund holdings, maintain liquidity and ensure adequate reserves are available to meet legislative and other obligations. So as to safeguard the assets of Families InFocus (Essex), we will comply with the Charity Commission guidelines and endeavour to seek out low risk options for investment.

Report of the Trustees for the year ended 31 March 2024

Risk management policy

The Trustees recognise that they have a responsibility to identify, assess, review and mitigate the risks which may be present in the operation of the charity. "Risk" relates to the uncertainty surrounding events and their outcomes that may have a significant effect, either enhancing or inhibiting:

- operational performance;
- achievement of aims and objectives;
- meeting expectations of stakeholders.

In undertaking risk management, the Trustees:

- focus on the prevention of disaster and mitigation of risks;
- enable the charity to achieve strategic objectives more effectively;
- improve forward planning.

Responsibility for carrying out risk management rests with the Board of Trustees who will involve staff, volunteers and other stakeholders as appropriate thereby ensuring that the Trustees can make the required statement on risk management with reasonable confidence. The risk management policy has been drawn up by the Trustees in conjunction with staff and other stakeholders. All new trustees, staff and volunteers are appraised of its contents during induction.

Regularly and on an on-going basis, the Trustees will:

- identify risks and controls in place;
- assess risk;
- evaluate what action needs to be taken on risks;
- implement appropriate systems and procedures to mitigate risk;
- undertake periodic monitoring and assessment.

The outcomes of the above will be communicated throughout the organisation as appropriate including through meetings, individual supervisions and appraisals. The CEO will be responsible for ensuring the Trustees agree a statement on risk for inclusion in their annual report.

Our Risk Management Policy was updated at our Board meeting on 28th November 2023 and reviewed at the last board meeting 17th September 2024.

Statement of Trustees' Responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming

Report of the Trustees for the year ended 31 March 2024

resources and application of resources, including the income and expenditure, of the charitable company for the 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

Structure, Governance and Management

Governing Document

Families InFocus (Essex) is a charitable company limited by guarantee, incorporated on 4 December 1996 and registered as a charity on 12 May 1997 under charity number 1062311. The company was established under a Memorandum of Association which established the objects and powers and is governed under its Articles of Association dated 19 September 1996, and amended by Special Resolutions on 28 June 1999, 19 December 2001, 8 October 2002 and 4 October 2008.

On 15 October 2014, at the Annual General Meeting, agreement was given by Special Resolution, subject to approval by the Charity Commission, to amend the Charity's Objects and extending support for families of children and young people from ages 0 to 19 to ages 0 to 25. Approval was obtained from the Charity Commission on 26 January 2015, and accepted at Companies House on 19 February 2015.

In the event of the company being wound up the members' liability is £1 each. As at 31 March 2024 there were 75 members.

Operational Management

The Trustees work closely with the CEO in the charity's management, including safeguarding, finance and risk management, fundraising, charity and company law, policies, our aims, vision, missions and organisational values, good practice and governance.

Report of the Trustees for the year ended 31 March 2024

Trustees meet at least 6 times per annum to discuss general charity issues with additional meetings/working groups held to discuss more in-depth matters e.g., strategic plans, risk and finance. Financial risks are reviewed at every meeting,

The CEO, who reports to the Trustees, is responsible for the day to day operations of the charity. Progress reports (at least quarterly) are prepared by the CEO for review by Trustees which include details of casework and statistical information to ensure our work is developing as planned and is making a positive difference to local families.

We have a rolling programme to regularly review policies and procedures. During the year, Trustees have reviewed policies on business continuity, comments compliments and complaints, data protection, equality diversity and inclusion, environment, financial procedures, health and safety, lone working, privacy, record retention, risk management, safeguarding and safer recruitment.

Enhanced Disclosure and Barring Service (DBS) checks for all Staff, Trustees and Volunteers are carried out via the umbrella organisation Maldon and District CVS, and are renewed every three years.

Monitoring and Evaluation

As an organisation led by parents, the majority of our staff are parents of children with special educational needs and disabilities (SEND), and our Board of Trustees has a strong representation of individuals who have used our service.

We continuously strive to embed a culture of self-critical evaluation and ongoing improvement, monitoring our impact and measuring successful outcomes through user records, responses to questionnaires, telephone interviews, and satisfaction surveys. Our volunteers are an invaluable feedback loop as the first hand assess how we help the parents.

Every three years we commission independent external research to assess the effectiveness of our services. The last one was commissioned in 2022.

Trustee Recruitment and Appointment

The directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as Board members. The number should not exceed 14 or be less than 7. Trustees are appointed at general meetings by passing an ordinary resolution. Existing Trustees may nominate one or more Trustees.

Currently 7 Trustees sit on the Board comprising of parents of children with disabilities and sympathetic individuals all with a desire to do the best for our families and with a broad range of skills and experience in education, finance, fundraising, procurement, risk management and business. We review the skill set of the Board regularly. All Board members give their time voluntarily and received no material benefits. Any nominal fees or expenses reclaimed from the charity are set out in note 10 to the Accounts.

Report of the Trustees for the year ended 31 March 2024

Training

We provide appropriate training to Staff, Trustees and Volunteers as part of our induction programme and ongoing professional development. This includes safeguarding (child protection & vulnerable adults), health and safety, data protection and role specific training to ensure skills and knowledge are constantly kept up to date.

New Trustees are usually invited to visit the Families InFocus office to speak to the CEO and members of staff. We are developing our trustee induction pack to be a comprehensive guide, containing information about the charity and the role of trustees. All Trustees have received and read 'The Essential Trustee – what you need to know' document.

Our staff have many years' experience (direct knowledge and from personal experience) with specialist skills in disability benefit claims, Disability Discrimination Act, SEND issues, procedures and reforms. Our Family Support Advisors are not qualified legal professionals, but all undertake IPSEA training to level 3.

Our Financial Future

In the course of the last year, we decided to use a large proportion of our reserves, whilst taking decisive action to ensure the ongoing operations of our charity. Despite this, our financial future is looking positive – we have diversified our income and have received new, long-term grants from new funders (most notably the ILTA, who have awarded us £500,000 over five years). This, alongside other longer term grant agreements from the National Lottery and BBC Children in Need, means that we have a relatively high degree of financial stability for at least the next three years – a more positive position than we have been in for the last few years.

The new funding from the ILTA also allows us a degree of flexibility to work in new ways, and in conjunction with statutory bodies such as health and education (who both continue to fund the independent advice services that we provide).

Although we have made cost reductions over the last year, which has seen us reduce our staff team, we remain confident in our ability to deliver impactful results. However, we are continually assessing this and looking for new funding to see how we can help more families in new ways.

Chair's concluding remarks

After just over three very enjoyable years as the CEO at Families InFocus, I stepped down in November 2023 to pursue a new career. I was really pleased to be asked to stay on as a trustee, and then, following the resignation of Sarah Dignasse, to move into the role of Chair of the Families InFocus Board. Sarah was a Trustee at Families InFocus for over 14 years and I owe her a huge thank you – both for her leadership of such a talented and committed group of trustees, and also for her support and kindness during my time as CEO.

The Board were delighted to appoint Russell in November 2023. Whilst not coming from the Charity sector originally, he brings skills and experience that have been hugely beneficial for us over the last year.

As Russell outlined in his report, this year has been a challenging one financially. It has required us to review how we work, and to reduce our staff team to meet our new income. The team, and particularly Russell, have worked tirelessly through this transition to make sure we are continuing to deliver high quality support to families. I want to thank all of the staff, and the volunteers, for their continuing commitment to Families InFocus over the last year. Families InFocus is hugely respected in the SEND community, and it is largely down to the excellent work of our staff and volunteers.

The new ways of working, alongside the new funding we have received this year, mean that we can now look forward and consider what we are best placed to deliver to SEND families in the future. As ever we want to engage with the SEND communities we support to make sure that we are delivering the right support, that empowers families with skills and knowledge, and that continues to be so highly valued by families.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

On behalf of the Trustees,

Kirsty Cornell

Kirsty Cornell, Chairperson

Date approved: 17 December 2024

Families InFocus (Essex)

Independent Examiner's Report to the trustees of Families InFocus (Essex) ('the Company')

I report to the charitable company Trustees on my examination of the accounts of the Company for the year ended 31 March 2024 which are set out on pages 18 to 33.

Responsibilities and basis of report

As the charity Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Families InFocus (Essex) as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sandra Morrell

.....
Sandra Morrell FCCA
146 New London Road
Chelmsford
Essex
CM2 0AW

Date: 18 December 2024

Families InFocus (Essex)

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Other Comprehensive Income)

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	18,015	8,663	26,678	33,546
Charitable activities	4	11,456	349,502	360,958	395,584
Investment income	5	1,434	-	1,434	660
Total income		30,905	358,165	389,070	429,790
Expenditure on:					
Raising funds		-	54	54	506
Charitable activities	6	94,733	363,257	457,990	440,132
Total expenditure		94,733	363,311	458,044	440,638
Net expenditure		(63,828)	(5,146)	(68,974)	(10,848)
Net movement in funds		(63,828)	(5,146)	(68,974)	(10,848)
Reconciliation of funds					
Total funds brought forward		83,345	17,782	101,127	111,975
Total funds carried forward	16	19,517	12,636	32,153	101,127

All of the charitable company's activities derive from continuing operations during the above two periods.

Families InFocus (Essex)
(Registration number: 03287829)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	3,386	2,046
Current assets			
Debtors	13	5,848	1,000
Cash at bank and in hand	14	<u>78,394</u>	<u>224,084</u>
		84,242	225,084
Creditors: Amounts falling due within one year	15	<u>(55,475)</u>	<u>(126,003)</u>
Net current assets		<u>28,767</u>	<u>99,081</u>
Net assets		<u>32,153</u>	<u>101,127</u>
Funds of the charitable company:			
Restricted income funds			
Restricted funds		12,636	17,782
Unrestricted income funds			
Unrestricted funds		<u>19,517</u>	<u>83,345</u>
Total funds	16	<u>32,153</u>	<u>101,127</u>

For the financial year ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 18 to 33 were approved by the Trustees, and authorised for issue on 17 December 2024 and signed on their behalf by:

Katherine Wilkins

 Katherine Wilkins
 Trustee

Families InFocus (Essex)

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charitable company status

The charitable company is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charitable company in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Families InFocus (Essex) 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 notes.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Exemption from preparing a cash flow statement

The charitable company opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charitable company has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charitable company before the charitable company is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charitable company and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

The charity has received government grants in the reporting period. Performance related grants are only included in the SOFA once the charity has provided the related services to meet the performance related conditions.

Families InFocus (Essex)

Notes to the Financial Statements for the Year Ended 31 March 2024

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charitable company has unconditional entitlement.

Investment income

Interest receivable is included gross.

Expenditure

Resources expended, including irrecoverable VAT, are accounted for on an accruals basis. The majority of costs are directly attributable to specific activities. Expenditure on projects is treated as direct charitable expenditure.

Raising funds

These are costs incurred in raising funds from events and activities.

Charitable activities

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include the central functions and are allocated to cost categories on the basis of staff time and amount spent on those cost categories. Depreciation is allocated to cost categories on the basis of total direct costs allocated.

Governance costs

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity.

Taxation

The charitable company 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 charitable company 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.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Families InFocus (Essex)

Notes to the Financial Statements for the Year Ended 31 March 2024

Asset class	Depreciation method and rate
Fixtures and fittings	25.0% reducing balance
Computer equipment	33.3% reducing balance

Trade debtors

Trade debtors are amounts due for services performed by the charity.

Trade debtors are recognised at the settlement amount due. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, bank accounts and bank deposits.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at their settlement amount.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charitable company.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charitable company operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charitable company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

The Charity 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.

Families InFocus (Essex)

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £
Donations receivable	18,015	8,663	26,678
	<u>18,015</u>	<u>8,663</u>	<u>26,678</u>
	Unrestricted funds £	Restricted funds £	Total 2023 £
Donations receivable	26,331	7,215	33,546
	<u>26,331</u>	<u>7,215</u>	<u>33,546</u>

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £
Grants receivable	-	349,502	349,502
Service income	11,456	-	11,456
	<u>11,456</u>	<u>349,502</u>	<u>360,958</u>
	Unrestricted funds £	Restricted funds £	Total 2023 £
Grants receivable	-	395,584	395,584

Families InFocus (Essex)

Notes to the Financial Statements for the Year Ended 31 March 2024

5 Investment income

	Unrestricted funds £	Restricted funds £	Total 2024 £
Interest receivable on bank deposits	1,434	-	1,434
	<u>1,434</u>	<u>-</u>	<u>1,434</u>

	Unrestricted funds £	Restricted funds £	Total 2023 £
Interest receivable on bank deposits	660	-	660
	<u>660</u>	<u>-</u>	<u>660</u>

6 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total expenditure £
Family Support	408,989	48,001	456,990
Group Activities	1,000	-	1,000
Total for 2024	<u>409,989</u>	<u>48,001</u>	<u>457,990</u>
Total for 2023	<u>378,325</u>	<u>61,807</u>	<u>440,132</u>

	Unrestricted funds £	Restricted funds £	Total 2024 £
Family Support - Direct costs	87,044	321,945	408,989
Group Activities - Direct costs	-	1,000	1,000
Support costs	7,689	40,312	48,001
	<u>94,733</u>	<u>363,257</u>	<u>457,990</u>

Families InFocus (Essex)

Notes to the Financial Statements for the Year Ended 31 March 2024

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Basis of allocation	Governance costs £	Administration costs £	Premises costs including depreciation £	Total 2024 £
Family Support	A	8,539	4,618	26,304	39,461

Basis of allocation

Reference	Method of allocation
A	Apportioned based on usage in relation to directly attributable costs. Depreciation is apportioned based on the apportionment of total direct costs between activities.

Governance costs

	Total 2024 £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	810	832
Other fees paid to examiners	2,430	2,450
Bookkeeping and payroll	5,299	3,208
	8,539	6,490

8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Operating leases	21,396	12,481
Depreciation of fixed assets	1,410	548

Families InFocus (Essex)

Notes to the Financial Statements for the Year Ended 31 March 2024

9 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charitable company during the year.

During the year, no Trustees were reimbursed for expenses (2023: NIL).

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	338,928	299,239
Social security costs	22,478	21,471
Pension costs	16,253	13,189
	<u>377,659</u>	<u>333,899</u>

The monthly average number of persons (including senior management / leadership team) employed by the charitable company during the year expressed by head count was as follows:

	2024 No	2023 No
Average number of paid employees	<u>16</u>	<u>14</u>

8 (2023 - 7) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £16,253 (2023 - £13,189).

During the year, the charitable company made redundancy and/or termination payments which totalled £12,384 (2023 - £Nil).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charitable company were £44,529 (2023 - £49,709).

11 Taxation

The charitable company is a registered charity and is therefore exempt from taxation to the extent that such income or gains are applied exclusively to charitable purposes.

Families InFocus (Essex)

Notes to the Financial Statements for the Year Ended 31 March 2024

12 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2023	51,260	51,260
Additions	2,750	2,750
	<u>54,010</u>	<u>54,010</u>
At 31 March 2024	<u>54,010</u>	<u>54,010</u>
Depreciation		
At 1 April 2023	49,214	49,214
Charge for the year	1,410	1,410
	<u>50,624</u>	<u>50,624</u>
At 31 March 2024	<u>50,624</u>	<u>50,624</u>
Net book value		
At 31 March 2024	<u>3,386</u>	<u>3,386</u>
At 31 March 2023	<u>2,046</u>	<u>2,046</u>

13 Debtors

	2024 £	2023 £
Trade debtors	3,000	-
Prepayments	1,848	1,000
Accrued income	1,000	-
	<u>5,848</u>	<u>1,000</u>
	<u>5,848</u>	<u>1,000</u>

14 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	100	300
Cash at bank	78,294	223,784
	<u>78,394</u>	<u>224,084</u>
	<u>78,394</u>	<u>224,084</u>

Families InFocus (Essex)

Notes to the Financial Statements for the Year Ended 31 March 2024

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	10,298	2,771
Accruals	6,192	3,090
Deferred income	<u>38,985</u>	<u>120,142</u>
	<u>55,475</u>	<u>126,003</u>

Deferred income relates to grants received that are specified for expenditure in a future period and service income invoiced in advance. Deferred income of £84,157 at 31 March 2023 was released in the year ended 31 March 2024.

Families InFocus (Essex)

Notes to the Financial Statements for the Year Ended 31 March 2024

16 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
Free reserves	35,432	30,905	(60,502)	5,835
Designated funds				
1) Moody Trust	1,000	-	-	1,000
4) Margaret Hutchon Fund	614	-	-	614
2) Contingency Fund	19,961	-	(10,000)	9,961
3) IT Fund	2,107	-	-	2,107
5) Family Support Adviser/Projects	24,231	-	(24,231)	-
	<u>47,913</u>	<u>-</u>	<u>(34,231)</u>	<u>13,682</u>
Total Unrestricted	<u>83,345</u>	<u>30,905</u>	<u>(94,733)</u>	<u>19,517</u>
Restricted				
1) Essex County Council - Independent SEND Information, Advice and Support Service	3,330	40,000	(43,330)	-
2) Chelmsford City Council	-	6,077	(6,077)	-
3) Braintree District & Greenfields Community Fund	707	9,950	(10,657)	-
4) National Lottery Community Fund Grant	-	45,044	(45,044)	-
6) Garfield Weston Foundation	-	30,000	(30,000)	-
8) Essex Community Foundation - Provide Foundation	-	26,000	(26,000)	-
12) BBC Children In Need	-	1,000	(1,000)	-
15) NHS North East Essex Clinical Commissioning Group	3,237	55,001	(58,238)	-
10) Essex Community Foundation - Realising Ambitions	1,415	7,000	(8,415)	-
18) Essex Community Foundation - Moody Fund	140	-	(140)	-
19) Capital Fund (Fixed Assets)	2,046	2,750	(1,410)	3,386
22) Essex Community Foundation	6,294	10,636	(16,930)	-
23) Souter Charitable Trust	-	3,000	(3,000)	-
24) Edward Gostling Foundation	-	10,000	(10,000)	-
25) Sir Jules Thorne Charitable Trust	-	3,000	(3,000)	-
20) Other restricted donations	113	10,500	(7,613)	3,000
26) Essex County Council: Befriending	-	47,207	(47,207)	-
27) Tesco	500	-	(500)	-
29) Active Essex	-	3,000	(3,000)	-
30) Health Inequalities Fund BBWCVS	-	12,500	(6,250)	6,250
31) Hiscox Foundation	-	7,500	(7,500)	-
32) Postcode Places	-	25,000	(25,000)	-

Families InFocus (Essex)

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
33) Tudwick Foundation	-	3,000	(3,000)	-
Total restricted	<u>17,782</u>	<u>358,165</u>	<u>(363,311)</u>	<u>12,636</u>
Total funds	<u>101,127</u>	<u>389,070</u>	<u>(458,044)</u>	<u>32,153</u>

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Prior Year:					
Unrestricted funds					
Unrestricted funds					
Free reserves	23,109	26,991	(12,899)	(1,769)	35,432
Designated funds					
1) Moody Trust	1,000	-	-	-	1,000
4) Margaret Hutchon Fund	614	-	-	-	614
2) Contingency Fund	19,961	-	-	-	19,961
3) IT Fund	2,107	-	-	-	2,107
5) Family Support Adviser/Projects	24,231	-	-	-	24,231
	<u>47,913</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,913</u>
Total unrestricted funds	<u>71,022</u>	<u>26,991</u>	<u>(12,899)</u>	<u>(1,769)</u>	<u>83,345</u>
Restricted					
1) Essex County Council - Independent SEND Information, Advice and Support Service	9,994	-	(6,664)	-	3,330
2) Chelmsford City Council	-	7,000	(7,000)	-	-
3) Braintree District & Greenfields Community Fund	4,057	10,898	(14,248)	-	707
4) National Lottery Community Fund Grant	-	138,828	(138,828)	-	-
5) The Henry Smith Charity	4,831	33,956	(38,787)	-	-
6) Garfield Weston Foundation	-	31,746	(31,746)	-	-
8) Essex Community Foundation - Provide Foundation	-	5,000	(5,000)	-	-
12) BBC Children In Need	2,126	2,456	(4,582)	-	-
11) Walter Farthing Trust	-	5,000	(5,000)	-	-
9) FSJ Charities	-	2,000	(2,000)	-	-
13) Essex Community Foundation - Website	7,500	-	(7,500)	-	-

Families InFocus (Essex)

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<i>Prior Year:</i>					
14) Action for Children Essex Short Breaks	-	2,500	(2,500)	-	-
15) NHS North East Essex Clinical Commissioning Group	1,900	61,660	(60,323)	-	3,237
10) Essex Community Foundation - Realising Ambitions	4,295	21,000	(23,880)	-	1,415
18) Essex Community Foundation - Moody Fund	140	140	(140)	-	140
21) National Lottery Cost of Living	-	33,989	(33,989)	-	-
19) Capital Fund (Fixed Assets)	825	-	(548)	1,769	2,046
22) Essex Community Foundation	-	7,500	(1,206)	-	6,294
23) Souter Charitable Trust	-	3,000	(3,000)	-	-
24) Edward Gostling Foundation	-	10,000	(10,000)	-	-
25) Sir Jules Thorne Charitable Trust	-	2,500	(2,500)	-	-
20) Other restricted donations	5,285	7,434	(12,606)	-	113
26) Essex County Council: Befriending	-	13,692	(13,692)	-	-
27) Tesco	-	500	-	-	500
28) Boshier Hinton	-	2,000	(2,000)	-	-
Total restricted funds	<u>40,953</u>	<u>402,799</u>	<u>(427,739)</u>	<u>1,769</u>	<u>17,782</u>
Total funds	<u><u>111,975</u></u>	<u><u>429,790</u></u>	<u><u>(440,638)</u></u>	<u><u>-</u></u>	<u><u>101,127</u></u>

Families InFocus (Essex)

Notes to the Financial Statements for the Year Ended 31 March 2024

The specific purposes for which the funds are to be applied are as follows:

Designated funds:

- 1) The Moody Trust funding has been designated to provide respite to parents with children with disabilities who were found to be under extreme pressure.
- 2) The designated contingency fund was established to meet operating shortfalls if required and the charity's statutory obligations, such as redundancy costs, should the need arise.
- 3) The Trustees have designated funds for IT investment.
- 4) The Margaret Hutchon Fund has been designated to assist Essex families of children and young people with disabilities and special needs who are most in need of some immediate financial support.
- 5) The Trustees have designated funds to provide for the costs of Family Support advisers and Family Support projects across Essex.

Restricted funds:

- 1) Funding is to provide Independent SEND Information, Advice and Support on educational issues to parents/carers for their children/young people with SEND (aged 0-25 years).
- 2) The grant from Chelmsford City Council is towards Family Support for the families with children with disabilities from within Chelmsford City.
- 3) The grant from Braintree District & Greenfields Community Fund is towards Family Support for the families with children and young people with disabilities/ special needs from within Braintree District.
- 4) The National Lottery Community Fund Grant (formerly known as the Big Lottery Fund) is towards the Family Support Project across Essex and a contribution to the core costs of the organisation.
- 5) The grant from the Henry Smith Charity is towards the costs of the Family Support Adviser project across Essex for families of children/young people with disabilities/special needs (aged 0-25).
- 6) The grant from the Garfield Weston Foundation is towards the costs of the Family Support Adviser project across Essex for families of children/young people with disabilities/special needs.
- 7) The grant from Mrs Smith & Mount Trust is towards the cost of the Family Support Project.
- 8) Essex Community Foundation grant from the Provide Foundation is towards Family Support for Chelmsford families of children/young people with disabilities/special needs.
- 9) The grant from FSJ Charities is towards Family Support for Essex families of children/young people with disabilities/special needs.
- 10) Essex Community Foundation grant from the Realising Ambitions Funding Programme is towards Family Support for North East Essex families of children/young people with disabilities/special needs.
- 11) The grant from Walter Farthing Trust is towards Family Support for Mid Essex families of children/young people with disabilities/special needs.
- 12) The grant from BBC Children In Need is towards the Saturday Activity Club.
- 13) Essex Community Foundation grant from pooled funds (Arthur J Gallagher Community Fund £2,670, W G Stacey Family Fund £2,133, FW Charitable Fund £1,937 and Crix Charitable Fund £1,500) is to fund the 'Kidzspace' Support Project for young carers of siblings with SEND.
- 14) The grant from Action for Children is towards the Family Saturday Activity Club for children with SEND and their families.
- 15) The grant from Anton Jurgens Charitable Trust is towards the Saturday Activity Club.
- 16) The grant from the Barbara Ward Children's Foundation is towards the Family Saturday Activity SEND Club.
- 17) The grant from Woodroffe Benton Foundation is towards the core costs of the organisation.
- 18) Essex Community Foundation grants from The Moody Fund towards therapy sessions for two children with learning/developmental issues.
- 19) The Capital Fund represents the fixed assets of the charity.
- 20) Other restricted donations received and applied for specified purposes.

Families InFocus (Essex)

Notes to the Financial Statements for the Year Ended 31 March 2024

- 21) The National Lottery awarded additional funds as an uplift to their main grant to help with increases in costs.
 22) Essex Community Foundation provided funds towards the activity club.
 23) The Souter Charitable Trust provided funds for family support.
 24) The Edward Gostling Foundation provided funds for family support.
 25) Sir Jules Thorne Charitable Trust provided funds for family support.
 25) Essex County Council awarded a grant to set up a peer support service.
 27) Tesco provided funding for activity club equipment.
 28) Boshier Hinton provided funds for the activity club.
 29) Active Essex provided funds for the activity club.
 30) Health Inequalities Fund provided funds for the Family Support Service (Family Support Advisers).
 31) Hiscox Foundation provided funds for the Family Support Service (Family Support Advisers).
 32) Postcode Places provided funds for the Family Support Service (Family Support Advisers).
 33) Tudwick Foundation provided funds for the Family Support Service (Family Support Advisers).

17 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	3,386	-	3,386
Current assets	71,606	12,636	84,242
Current liabilities	(55,475)	-	(55,475)
Total net assets	<u>19,517</u>	<u>12,636</u>	<u>32,153</u>

Prior Year Funds

	Unrestricted funds £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	1,769	277	2,046
Current assets	207,579	17,505	225,084
Current liabilities	(126,003)	-	(126,003)
Total net assets	<u>83,345</u>	<u>17,782</u>	<u>101,127</u>

18 Related party transactions

During the year the charitable company made the following related party transactions:

The Trustees

Some of the Trustees have access to the sibling group, activity club, and family events. The benefit received is not material to the accounts. At the balance sheet date the amount due to/from the Trustees was £Nil (2023 - £Nil).