

DAYBREAK FAMILY GROUP CONFERENCES

England & Wales · Charity number 1077607

Details

Status Registered

Legal form Charitable company

Company number [03780726](#)

Registered 1999-09-30

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: TO PROMOTE THE PROTECTION OF CHILDREN, YOUNG PEOPLE AND ADULTS AND IN PARTICULAR:A) TO SET UP AND MAINTAIN A FAMILY GROUP CONFERENCE FACILITY TO ASSIST CHILDREN, YOUNG PEOPLE AND ADULTS IN DANGER, SUFFERING OR BEING ABUSED PHYSICALLY, SEXUALLY OR MENTALLY OR WHOSE SOCIAL CONDITIONS ARE SUCH THAT THEY REQUIRE SUPPORT TO ENABLE THEM AND THEIR FAMILIES TO MAKE EFFECTIVE DECISIONS FOR THEMSELVES.B) TO BENEFIT THE COMMUNITY WITH A VIEW TO ENHANCING THE RESPONSIBILITY OF SUCH CHILDREN, YOUNG PEOPLE AND ADULTS, THEIR FAMILIES AND EXTENDED NETWORKS, ENRICHING FAMILY LIFE AND UNDERTAKING ANY CHARITABLE PURPOSES FOR THEIR BENEFIT.C) TO ADVANCE THE EDUCATION OF THE COMMUNITY BY IMPROVING THE SKILLS AND KNOWLEDGE OF FAMILY GROUP CONFERENCE AND OTHER RELATED PRACTITIONERS THROUGH THE PROVISION OF TRAINING PROGRAMMES, WORKSHOPS, CONFERENCES, CONSULTATION AND ADVICE.

Activities: To provide FGC facilities to assist children, young people and adults in danger, suffering or being abused. To enhance the responsibility of these groups and their families and extended networks and to enrich family life. To advance the education of the community through training programmes, workshops,

conferences, consultation and advice, directed towards FGC and other related practitioners.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People

Geography

- **Area of benefit:** THE SOUTHERN REGION OF THE UNITED KINGDOM
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£953,980	£940,709	£643,212	18
2024-03-31	£720,050	£846,810	£629,941	14
2023-03-31	£833,833	£976,035	£756,701	15
2022-03-31	£1,252,285	£959,088	£875,090	16
2021-03-31	£1,257,047	£991,160	£581,893	14

Trustees

Name	Role	Appointed
Adepeju Adetutu Ariyo		2023-04-18
Donna Ellen Hill		2023-04-18
Henrietta Lacey-Gutsell		2023-04-18
Ryan Fuller		2024-10-30
Wendy Eves		2024-01-24

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Accounts

A photograph of four children playing with bubbles in a grassy field. The scene is bathed in a soft, purple and blue light, likely from the setting or rising sun. The children are in the foreground and middle ground, looking at the bubbles with interest. The background is a blurred field of green grass and trees.

DAYBREAK

Annual Report & Accounts

2024-2025



Subscribe



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Joint Statement from the Chair & CEO

Joint Statement

As we reflect on the past year, we are struck by the growing urgency of our mission. The mental health crisis continues to deepen, with one in four adults experiencing a mental health problem, rising alarmingly to one in three among young people aged 18 to 24 (The Health Foundation, March 2024). Behind these numbers are families grappling with poverty, stress, domestic violence, homelessness and fractured relationships, complex and often interlinked issues; within these families are children who are adversely affected by such events. Government statistics released in March 2024 reveal the extent of the challenges facing children and families in England today. One in every 30 children is recognised as a child in need by Children’s Social Care, and one in 240 is subject to a Child Protection Plan.

In the face of these challenges, evidence increasingly points to the power of social connectedness as part of the solution. Research shows that strong, supportive relationships can buffer against stress, improve mental health, and build resilience. At the heart of our work is a simple but transformative belief: families do better when they are supported by a network that cares. Daybreak exists to help families rediscover and reconnect with that support, enabling them to find strength and solutions within their own communities.

This past year, we have continued to deliver Family Group Decision Making (FGDM) to families across two London Boroughs and four Local Authorities in the South of England. FGDM empowers families to mobilise their own support networks, identify their own strengths, and create plans to meet challenges head-on. Alongside this, we have expanded our training programme to equip professionals with the skills to facilitate high-quality FGDM, growing the reach and impact of this powerful approach.

We are encouraged by recent policy developments that reinforce the value of FGDM. The Children’s Wellbeing and Schools Bill includes a welcome requirement for Local Authorities to offer FGDM before initiating care proceedings. This, coupled with the Families First Partnership Programme and its £500 million commitment to transform family support services, with FGDM placed firmly at the centre, represents a pivotal opportunity. As this landscape evolves, we are committed to sharing our knowledge and experience to help partners embed meaningful and effective FGDM practice at every stage of a family’s journey.

We are also excited to be launching *Dragonfly*, our new pilot project in Portsmouth in 2025. Dragonfly brings FGDM out of statutory social care and into the heart of the community. By supporting families to access their networks earlier, we hope to prevent challenges from becoming a crisis and reduce the need for statutory intervention.

None of this would be possible without our valued partnerships. Our work is powered by the dedication, diligence and passion of our staff, trustees, independent coordinators and facilitators, who each bring their expertise and commitment to their roles. We are especially grateful to our funders, whose belief in our shared vision has enabled us to innovate and grow, including launching new initiatives like *Dragonfly*. We value the strong, trust-based relationships we have built with our Local Authority partners. Their willingness to work alongside us, sharing knowledge, aligning goals and co-designing services, ensures that families receive the most effective and empowering support possible.

As we look ahead, we remain committed to deepening our partnerships, amplifying the voices of families, and embedding practices that empower and sustain.



Debbie Burns
CEO



Eleanor Emuss
Chair



Objectives, Purpose & Key Activities

Our Vision

A world where ‘families’ and communities work together to make decisions and solve problems affecting their lives.

Our Mission

By engaging people with their wider networks, we aim to help them make informed decisions that improve their quality of life.

Our Purpose

Our purpose as set out in our governing document is to:

To set up and maintain a Family Group Conference (FGC) facility to assist children, young people and adults in danger, suffering or being abused physically, sexually or mentally or whose social conditions are such that they require support to enable them and their families to make effective decisions for themselves.

To benefit the community with a view to enhancing the responsibility of such children, young people and adults, their families and extended networks, enriching family life and undertaking any charitable purposes for their benefit.

To advance the education of the community by improving the skills and knowledge of FGC and other related practitioners through the provision of training programmes, workshops, conferences, consultation and advice.

Our Values

We are Professional

We act with integrity and are transparent in our actions. We are reliable and care about our responsibilities. We hold ourselves to account and take responsibility for our actions, using experiences as opportunities to learn and grow. We are dedicated and committed to making a difference through all that we do.

We are Respectful

We do not judge others and are inclusive, celebrating and embracing our differences. We actively listen to and value opinions and ideas equally because we know that this supports our learning and strengthens the difference we make.

We are Trustworthy

We are dependable and can be counted on to do what we say we will do, building genuine relationships with others to achieve this.

Our Core Aims

Harness the power of families and communities to solve problems.

Champion the voice of children, young people, and adults who might otherwise remain unheard.

Empower people to proactively engage in decisions that affect them.

Main Activities

FGCs in Children's Social Care

We bring people together to enable them to problem-solve, make decisions and choose what actions to take to **move forward, be safe, and thrive**.

Our FGC service within Children's Social Care is designed for families whose children are at risk of moving into alternative care arrangements and/or present significant safeguarding concerns. We bring people together to enable these families to problem-solve, make decisions and choose what actions to take. As a result, they are better connected with their support network, take ownership of the situation and its solutions, and devise and commit to a robust plan of action; thus, developing critical problem-solving skills. Together, this enables them to improve safety in and around the home for all involved - and specifically children at risk. As a result, children are better placed to move forward, be safe and thrive.

An FGC - is an opportunity to bring a support network together. The group works together to create a safe plan of action to help resolve challenges.



What makes an FGC different?

- **It is independent.** Our Coordinators are neutral. They are not from a professional body. They aim to empower a family to create their own solutions.
- **They are family-led.** The process is voluntary. The key decisions about the Conference are made by the family. The family agrees the plan together using information from professionals to help them.
- **Everyone's voices are heard.** The process allows for everyone to have the chance to share their views. Children, young people or individuals who the FGC is aiming to help, can share their wishes.

Often, they are used in times of crisis or risk. Daybreak currently works alongside Local Authorities receiving referrals for families with children at the edge of care.

Throughout our programs, our work relies on the principles of **voluntary participation, transparency and openness for all, advocacy for those who need it**, and for our work to be **facilitative, not prescriptive**.

Main Activities

Lifelong Links

Lifelong Links is a Family Rights Group programme that involves working with children in care to reconnect them with people who can offer them support.

This could be anyone who has been part of their life. For example, family members, friends, foster carers, teachers, and community members. It aims to bring people together who can offer a young person support into and throughout their adulthood.

It is based around the FGC model.



Main Activities

Training

We continued to grow our FGC Coordinator training for those wishing to embark on a new opportunity working with families.

The training covers:

- History, principles and objectives of the FGC approach
- Issues faced by families and children, and the role of different services
- Your role as a coordinator How to successfully engage support networks
- How to positively and independently facilitate an FGC
- How to deliver impact and success for families and their networks



A purple-toned illustration of a sun, a house, and flowers. The sun is at the top center, with rays extending outwards. Below it is a house with a chimney and a window. To the left of the house are several flowers. The background is a dark purple with a subtle pattern of fine lines.

Achievements & Performance

Our Year in Numbers



42%
parents attending
were fathers

653 parents attended
their FGC meeting



4.8 average number of participants
attending an FGC meeting

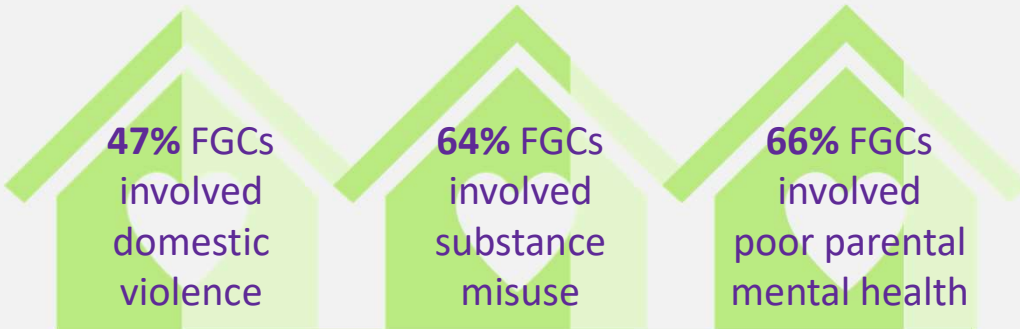
1717 family and friend participants



66 FGCs for
unborn babies

791 children supported

81% of children
aged 5+ shared
their views at
their FGC



397 initial FGC meetings & **54** FGC reviews



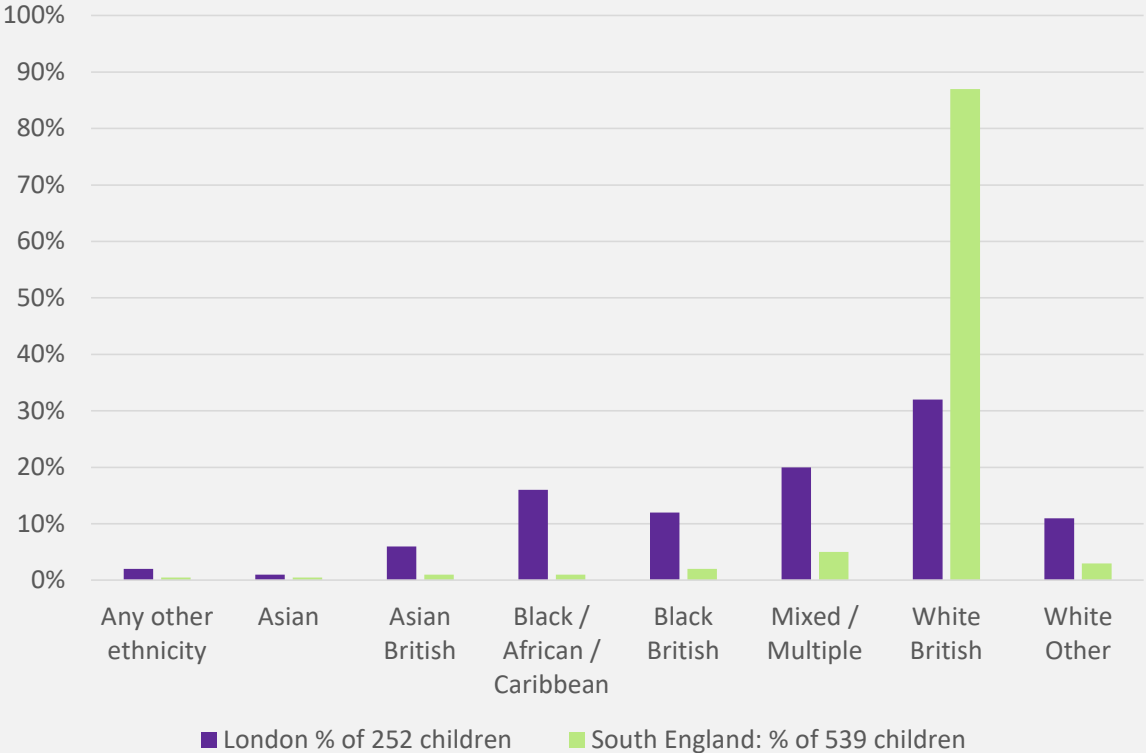
47 Lifelong
Links meetings



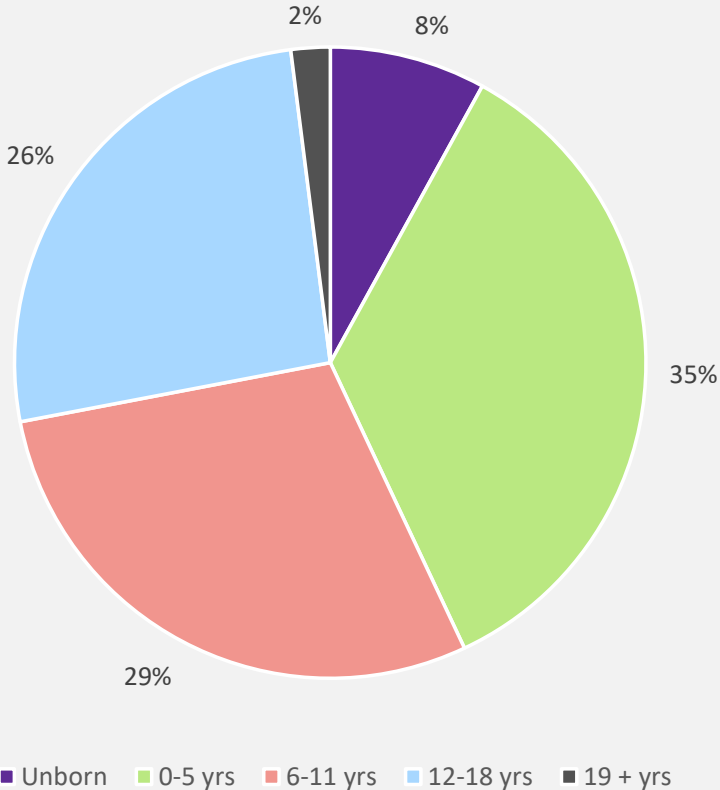
2 health referrals,
outside of contract

Our Year in Numbers

Ethnicity of children engaged in our services, by geographical area



Ages of children engaged in our services



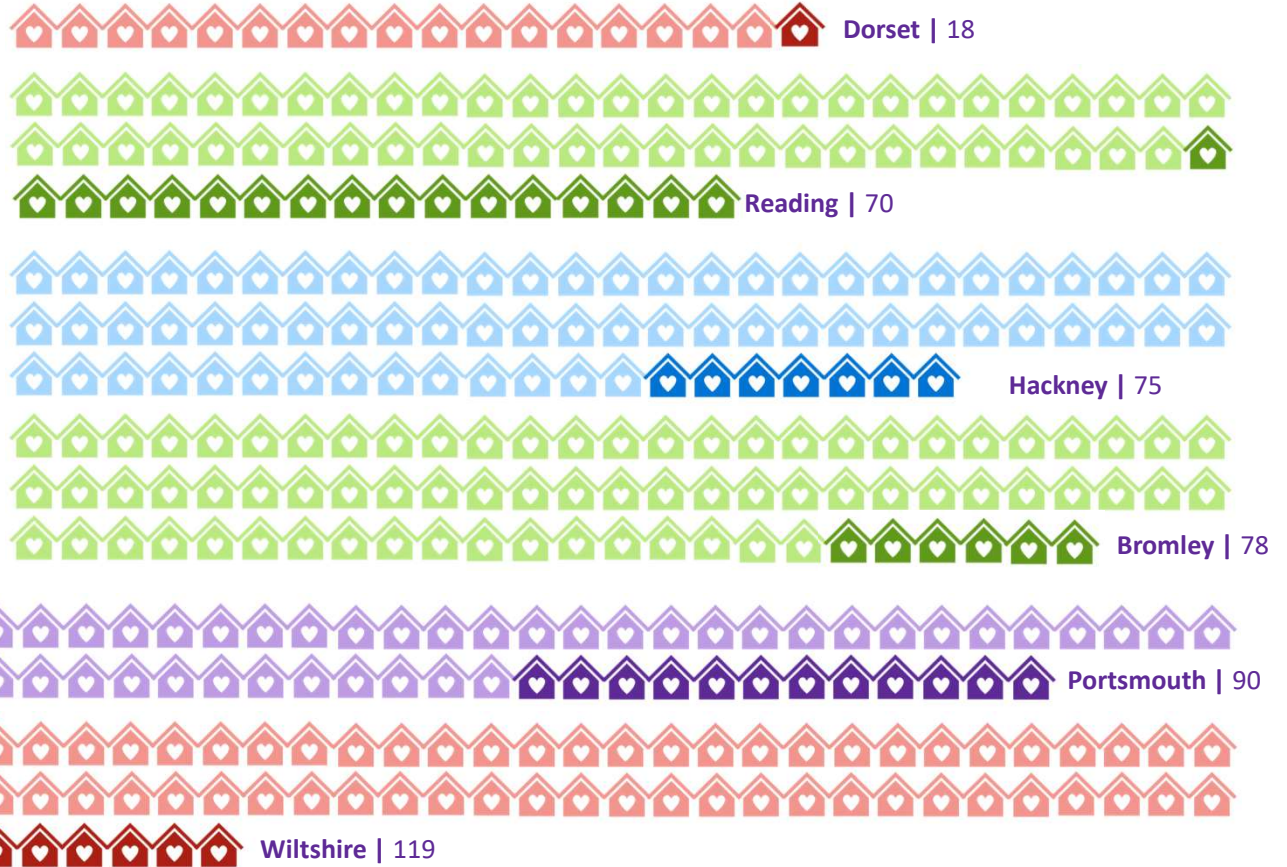
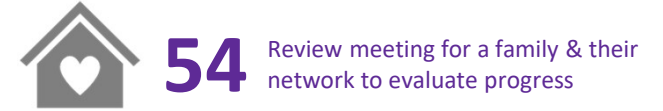
Contract Delivery

FGCs in Children's Social Care

We were delighted to retain the contract to deliver FGCs in Wiltshire for at least another 3 years; we also received a further year's extension to our contracts in Portsmouth and Hackney.

We experienced some difficulties in reaching contracted targets this year with most Local Authority partners going through restructure processes. With statutory partners' focus elsewhere, we experienced a reduction in referrals into our services resulting in less families accessing FGCs than last year.

We continued to receive referrals from Dorset on a spot purchase basis into this year following the termination of the contract in 2023-2024 when Dorset took the programme in-house.



Jilly

Jilly had three children all under the age of 5 and the children's father was in prison. There were significant concerns raised for the two eldest children, including:

- Poor parental mental health
- Exposure to parental conflict
- Exposure to poor emotional regulation between parents and sometimes towards children
- Risks of physical harm

The sisters had been in foster care for almost a year, and a plan for adoption meeting had been scheduled. Jilly had been engaging with services, showed positive care for her youngest child who remained with her and contact with her daughters was going well. The plan for adoption meeting was put on hold whilst Jilly participated in an FGC. The FGC was convened to assess how a support network might provide sustainable support for Jilly to care for her three children without the levels of professional support she had been receiving.

The FGC took place with Jilly, her father, eight of her friends and a support worker attending. During the first stage of the meeting they identified some of the challenges that Jilly would face if she were allowed to have all three children at home. They identified a range of practical and emotional issues including Jilly managing her own health and wellbeing. During private family time the group created a plan to address the potential challenges, and any safeguarding concerns identified.

At the review meeting three months later where it was noted that due to the success of the plan and the commitment of Jilly's network of support, the two girls were back living with Jilly. There had been a positive parenting assessment, and they were hopeful for a positive outcome at a final hearing about the children's future.

Three months later, six months after the FGC, Social Care had de-escalated Jilly's case. The Social Worker was awaiting the outcome of a request for therapy funding for the children and once this was received confirmed that she would be closing the case completely.

Names have been changed.



“Due to the success of the plan and the commitment of Jilly’s network of support the two girls were back living with Jilly.”

Francine

Francine had three children aged 10, 4 and 2 who were all on Child Protection Plans. The family had been known to Social Service for quite a while and had worked with several different Social Workers. The eldest child, Max, did not see his father but spent quite a lot of time with his grandmother; the two girls spent time with their father (Joseph; not Max's father) and occasionally Max did too.

The safeguarding concerns related to:

- Domestic abuse as Francine's recent partner had been controlling and abusive
- Francine's use of alcohol and substances
- Max had witnessed Francine be arrested
- Max's health
- Francine's mental health and wellbeing

The Social Worker also identified some strengths:

- Francine was engaging with Social Care and wanted to make changes
- Francine's relationship with Joseph could be supportive
- She was honest and open when she was struggling
- The children seemed happy

The FGC was attended by Francine, all three children, Joseph, three members of the paternal family, three members of the maternal family and a friend of Francine's. Max expressed a wish to spend more time with Francine on his

own a couple of times a week and this was considered as part of the plan that the family created to support Francine. The plan included support with routines, chores, respite, some ground rules for co-parenting and what to do if there was any cause for concern about Francine's behaviour or wellbeing.

A review meeting was held four months later where it was reported that everything had been very positive. Francine had fully committed to addressing her challenges and was engaging well with support for her substance and alcohol issues. There had been excellent communication between Francine and Joseph; the girls still enjoyed spending time with their father who had also continued to develop a warm and supportive relationship with Max. Max's health needs had been addressed. Max said he enjoyed spending time with Joseph and that he and Francine had been spending time together on their own. It was reported that the children were flourishing in the home environment and that Francine's support network remained committed to ensuring the safety and happiness of the children and Francine.

Names have been changed.



Funded Programmes

Lifelong Links

Lifelong Links is the Family Rights Group programme, which involves working with children in care to reconnect them with people who can offer them support.

This could be anyone who has been part of their life. For example, family members, friends, foster carers, teachers, and community members. It aims to bring people together who can offer a young person support into and throughout their adulthood.

The programme was funded by the Department for Education, and we delivered a service on behalf of Portsmouth City Council and Wiltshire Council.

We held 47 Lifelong Links meetings in total, 9 in Wiltshire and 38 in Portsmouth.

Family Network Meetings

We successfully secured £50,000 funding from Dorset Council to deliver Family Network Meetings in the community. The funding runs to March 2026, in which time we will deliver 45 Family Network Meetings (FNMs).

FNMs are family-led discussions that explore how a family’s support network can provide help. It supports family-led problem-solving and assists in connecting families with any agreed upon resources both practically and emotionally.

By the end of March 2025, we had worked with Dorset Council to get the project to the point where we could begin to take referrals.

Royal Berkshire Hospital

This project funded by Reading Integration Board was meant to work with 10 referred individuals over a 12-month period who needed support to enable discharge from the hospital.

Unfortunately, due to a variety of reasons, including changes of partner staffing at the hospital and limited numbers of suitable patients who were Reading residents, this project proved difficult to implement effectively. However, in discussion with funders **we agreed to extend the project into 2025-2026 and to broaden the scope for referrals** to enable adults in community settings with health issues to access the service.



Paul & David

Paul & David were placed into care together in 2020, but they were soon separated to better meet their needs.

Contact between the two decreased after they went to different foster carers. A Social Worker made a Lifelong Links referral aiming to help rebuild the connection between Paul and David in a positive and safe manner, while also exploring the wider family network for potential support.

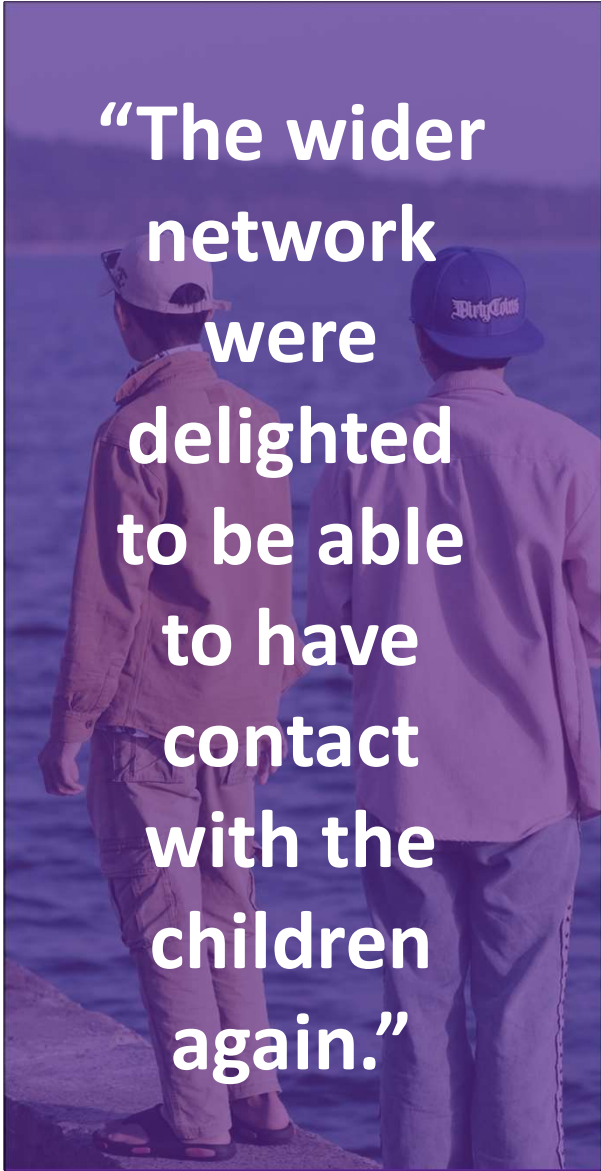
Both children were eager to be part of the process and identified other members of their extended family they would like to reconnect with. The search then began. Their parents provided valuable information about the wider family and expressed a strong desire for their children to reconnect and build relationships with their extended family. After consulting with the family network and planning with Paul and David, a Lifelong Links FGC was scheduled. In total 20 family members and friends including past foster carers attended. The children were able to see aunts, uncles and cousins whom they had not seen since entering care.

During the meeting the family created a plan that included:

- requesting increased contact with parents with both children together
- following a request from Paul and David to spend more time with their brother it was arranged he will see them for unsupervised contact
- maternal and paternal aunts and uncles requested to see the children in the community and then with their mother and father if needed
- foster carers exchanging numbers to facilitate virtual contact for the children with their cousin

At the review meeting it was confirmed that the Lifelong Links process had precipitated a range of actions and responses regarding the overall care plan for Paul and David. Contact with parents increased from 6 times per year to once a month and it was noted that the children were on a 'going home pathway'. The children had visited several family members and had more opportunities to spend time together. The wider network were delighted to be able to have contact with the children who had disappeared from their lives when they entered care.

Names have been changed



“The wider network were delighted to be able to have contact with the children again.”

Training Service

Lifelong Links

Daybreak's training offer grew significantly over the 2024-2025 with the numbers of people participating in Child Welfare FGC Coordinator training up from 14 in 2023-2024 to 81 this year.

We also introduced training for Coordinators delivering Adult FGCs and developed training for professionals holding Family Network Meetings, an alternative process under the banner of Family Group Decision Making. Alongside our dedicated training we worked with Local Authorities to deliver training bespoke to the needs of their staff teams.

We also developed some pilot webinars for professionals and coordinators including:

- Enabling full participation
- Why and when to refer
- Voice of the child
- Recipe for success in plans
- Making FGC Reviews count

"I've been part of many training programmes and sessions as a group and individual before and this was the best. I really felt part of each session and loved how Alison regularly opens up group discussion. She very much made it feel like a learning journey and not 'training'"

Child Welfare Training

"To be in the room with a powerhouse practitioner who understands the model and has lived it"

Waltham Forest Adult FGC Training

"The quality of the training and info was amazing and really helpful!"

Trafford Child Welfare FGC Training

"I found it extremely useful to be the observer (in the role play), it allowed me to watch how the meeting unfolded and gave me space to reflect on my own practice."

City Families Family Network Meeting Training

Over the course of the year, we delivered:

- Child Welfare FGC Coordinator training for Dorset, Hertfordshire and Trafford Local Authorities as well as to 46 individuals seeking to upskill into a new area of work.
- Training for 13 staff in the role of the Coordinator in Adult FGCs for Waltham Forest for their new service. We also delivered this training to staff from The Alzheimer's Society.
- Bespoke training for the London Borough of Camden.
- Refresher FGC training for Southend-on-Sea City Council.
- Family Network Facilitator training for City Families, a charity in Southend supporting families across the city.
- 13 webinars to introduce the role of the FGC Coordinator attended by 68 participants.

Monitoring & Evaluation

We experienced several difficulties in being able to effectively monitor and evaluate our services delivered as a contract to a Local Authority:

- Due to funding constraints, only approximately 13% of the FGCs we deliver have a review and this is the only opportunity to evaluate the success of the plan made during the FGC meeting.
- Local Authorities hold the information that would enable us to understand what outcomes the family experienced in the months following the FGC. Unfortunately, they are unable to easily share that with us. Despite this, we are piloting methods to share proportionate information with our contract partners to improve our understanding of outcomes for families participating in FGCs.
- The FGC itself can be very emotional and therefore challenging to gain meaningful feedback at the end of this meeting. Yet, the nature of our independent facilitator role means that we do not maintain ongoing engagement with families; and can therefore struggle to obtain feedback after the meeting itself.



With the launch of Dragonfly, our community-based project, in 2025 we hope to be able to better evidence the impact of our services for families, as our role will enable us to have ongoing engagement with families.

This year, we saw a significant reduction in feedback compared to last year, partly due to a reduction in the number of FGCs we delivered and partly due to moving to online data collection in July 2025. The move to online data collection resulted in some initial difficulties both technical and operational.

Whilst this was disappointing, the feedback that was received remained as positive as last year. The area we saw the most significant increase in positive responses was in the belief that children and young people's views were considered when making the plan. Children and young people were also more positive that the plan made at the FGC would make things better for their family.

Achievements Against Strategic Plan



Objective One: To grow and develop sustainably to have impact now and in the future

Increase Range of Services

- **Lifelong Links:** Successfully met outcomes in Portsmouth; limited success in Wiltshire; asylum-seeking children strand not progressed.
- **Advocacy:** Decided not to pursue due to effort outweighing benefits.
- **Community FGC Programmes:** Funding secured for Portsmouth from Rayne Foundation and The National Lottery Community Fund.

Increase and Diversify Funding

- **Fundraising Strategy:** Developed and implementation begun.
- **Programme-Specific Funding:** Applications focused on key initiatives such as Thrive (Core Funding) and Moving Forward Together (project funding) have resulted in successful bids, particularly in Portsmouth.
- **Innovation and Pipeline Development:** Initial consultations and team development sessions have laid the groundwork for development in Year three.
- **Training Delivery Capacity:** Several options explored to meet rising demand; additional staff time (2 days/week) has been allocated from April 2025.
- **Diversification of Training Offers:** New training modules developed, including Family Network Meeting training and bespoke workshops
- **Financial Tracking Model:** A robust financial model has been established to assess the contribution of projects to core costs and sustainability.

Partnership Development:

- **Housing Association Collaboration:** Plans to pursue a pilot were stopped due to internal capacity constraints and shifting priorities.
- **Local Area Partnerships:** Built relationships in Portsmouth and Wiltshire; some progress in Reading; minimal progress in BCP (out of area).
- **Adult Social Care Integration:** Continued promotion with limited uptake but notable training and conference involvement.

Broaden Service Areas

- **Strategic Focus Areas:** Criminal Justice and Armed Forces identified as high-potential sectors due to alignment with restorative practices and funding opportunities.
- **Engagement and Bidding:** Partnerships initiated with Clinks and SAFE! in Berkshire. Proposals submitted to support Armed Forces families; engagement initiated with Youth Justice Teams; Portsmouth active interest.

Board Development

- **Skills Audit:** Conducted to benchmark current trustee capabilities and identify governance gaps.
- **Sub-Committees:** Decision to form Audit Committee to strengthen oversight of finance and risk. A trustee was formally designated as the lead for safeguarding.

Achievements Against Strategic Plan

Objective Two: To create a culture of learning that improves the difference we make



Impact Practice Development

- **Digital Feedback Systems:** Piloted; shift from paper to digital (MS Forms); coordinator feedback targets introduced.
- **Comparative Reporting:** Not completed; integrated into next year's Senior Leadership and Board reporting.

Beneficiary Engagement

- **Engagement Tools:** Despite initial plans, the rollout of beneficiary questionnaires and surveys saw no uptake. Lessons learned are being channelled into a targeted Dragonfly Project for Year 3.
- **Ongoing Dialogue Mechanisms:** No structured processes or pilots were launched during Year 2; all related initiatives are deferred.

Staff Engagement

- **Survey Actions:** Implemented improvements including communication channels, newsletter, and coordinator-CEO meetings.
- **Team Building:** While not yet delivered, a team-building event is scheduled for May 2025.
- **Annual Conference:** Successfully held; positive feedback received.

Staff Development

- **Appraisal Evaluation:** Survey prepared, pending completion.
- **Learning & Development Strategy:** While a formal strategy has not been published, ongoing collaboration with the operations team is yielding insights into future capability needs.



Achievements Against Strategic Plan

Objective Three: To raise awareness of Daybreak's services to a wider audience

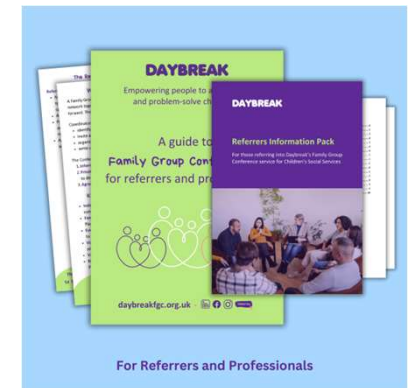


Marketing and Communications

- Evaluation of 2023–24 Efforts: Completed and used to refine strategy.
- Implementation Successes: New Strategy Implementation: In progress with 95% rebrand, updated materials, and increased digital engagement.

Stakeholder Engagement

- Audience Mapping: A comprehensive stakeholder map was created to assess communication reach and suitability.
- Content Development: Redesigned materials now target diverse audiences including beneficiaries, funders, referrers, and the general public.
- Wider Use and Monitoring: Plans to further expand promotional efforts and gather engagement data have been scheduled for Year 3.
- Storytelling and Case Studies: Work to establish a safe and ethical framework for capturing and sharing beneficiary stories is ongoing and will roll forward.





Future Plans

2025-2026 Strategic Action Plan

Objective 1: To grow and develop sustainability to have impact now and in the future

Establish new services

- Dragonfly Portsmouth – embed, grow
- Relational workshops for young people– explore potential and funding
- Evidence and fund targeted Family Group Decision Make support

Expand our income

- Increase variety, promotion and capacity in Training offer
- Explore new incomes streams, e.g. individual giving, private purchase
- Attend local community fundraising events
- Develop a Fundraising Volunteer team

Partnerships

- Building community links in our areas
- Organisation links related to focus areas,
- Fund one partnership project
- Build Adult FGC connections within existing partners

Objective 2: To create a culture of learning that improves the differences we make

Impact and Evaluation

- Long term outcomes, and focus groups for Dragonfly project
- Increase ways beneficiaries can feed back
- Explore improvements to our evaluation and monitoring methods

Feedback response

- Learning loops from feedback
- Internal and external comms re impact
- Beneficiary storytelling focus

Staff Development

- Improved Staff Conference, hold a Team Building event
- Bitesized, accessible training opportunities
- Improve practice improvement messaging
- Improve routes to accessing development opportunities and training

Objective 3: To raise awareness of Daybreak’s services to a wider audience

Communications

- Evaluate 2024-25 marketing output
- Grow marketing volunteer team
- Improve ops-led professional audience communications
- Increase reach across all channels

Showcase impact

- Complete leaflet / resource revamp
- Attend 3+ events to raise profile beyond existing partners
- Create an impact report to share with stakeholders

An infrastructure to deliver on our strategy

People

We have a small, employed staff team of 18 people equating to 15 full-time equivalents and a pool of 39 Independent Coordinators. In 2024-2025 we also had two volunteers supporting our Marketing & Communications function.

In 2024-2025 we had a total of 93 sick days, which is less than the charity average of 145 days according to the latest data published by Access PeopleHR. The number of sickness days per employee was 5.7 days in 2022 (ONS) and 7.8 days in 2023 (CIPD); Daybreak's number of sickness days per employee has fallen from 9.98 in 2023-2024 to 6.33 in 2024-2025.

Staff turnover was 30%; however, excluding redundancies caused by loss of funding, the turnover rate drops to 12%. Aside from redundancies only 2 people left Daybreak in 2024-2025.

We recognise that our staff team is our greatest resource in delivering high-quality services that make a positive difference for the families we support. It is, therefore, important that our staff are happy and feel engaged with the work and the organisation.

We held our second annual Staff and Independent Coordinator Surveys this year and it was encouraging to see an increase in positive responses in multiple areas covered by the survey from both employed staff and self-employed (Independent Coordinators).

- The Organisation
- Wellbeing
- Resourcing
- Working Practices
- People Management
- Training & Development
- Career & Reward

There are still areas for improvement, including:

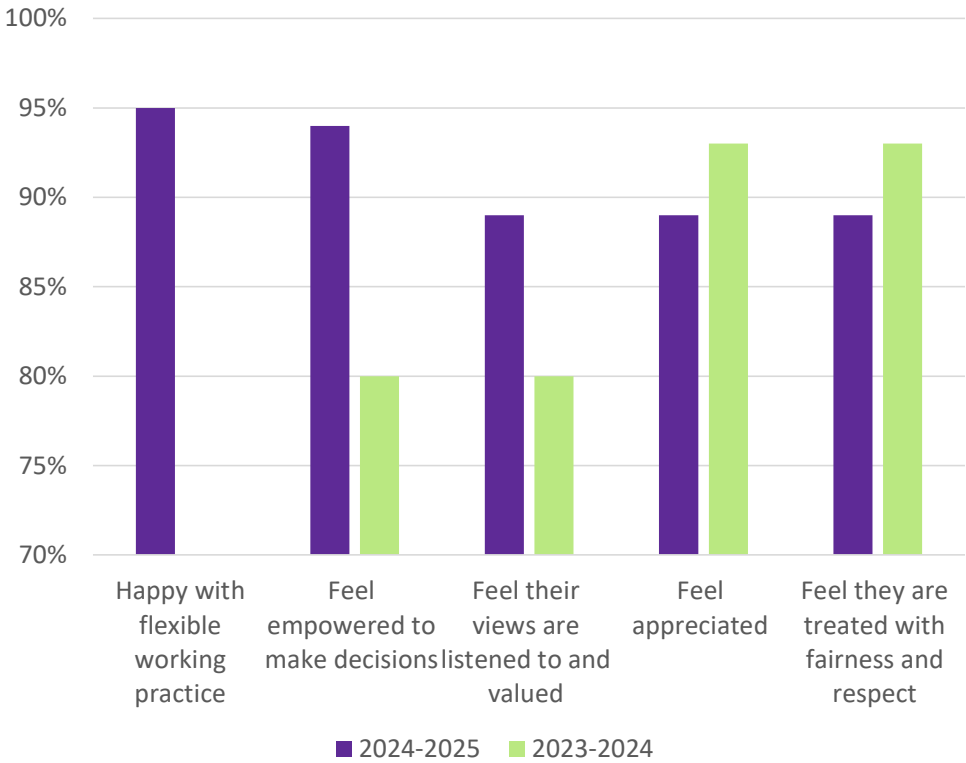
- Providing more opportunities for reflective practice
- Facilitating more engagement across different geographical teams
- Reducing the amount of paperwork required of some roles

"I am very pleased that I joined Daybreak and intend to hopefully stay for some time."

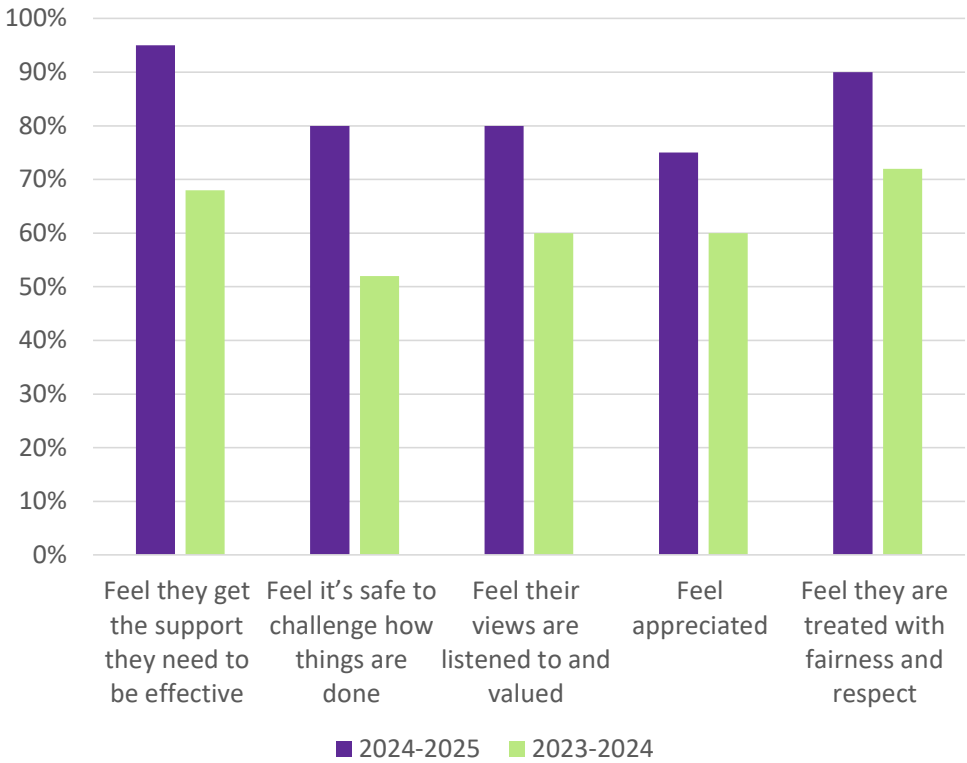
An infrastructure to deliver on our strategy

People

Staff Survey Results



Independent Coordinators Survey Results



An infrastructure to deliver on our strategy

IT

At Daybreak we are aware that we hold a lot of personal data belonging to our staff and our beneficiaries.

To ensure that we are keeping that data as safe as possible and that we are compliant with Data Protection regulations we commissioned a Data Protection Audit in 2024. This audit highlighted many areas where we are performing well in keeping data safe; however, it also brought to light some areas where we could improve our compliance with regulations and further ensure security of data.

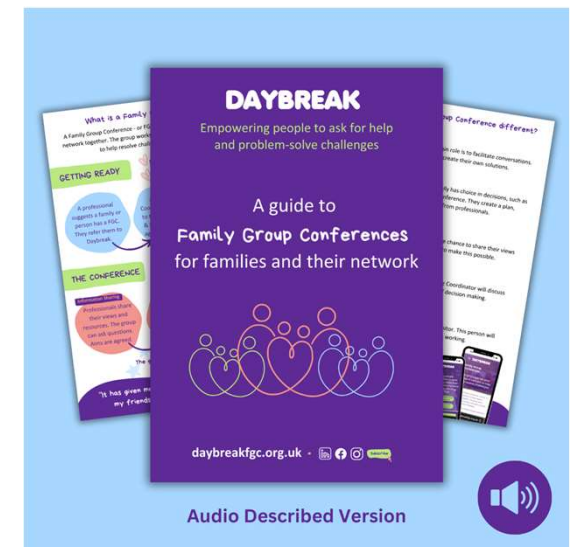
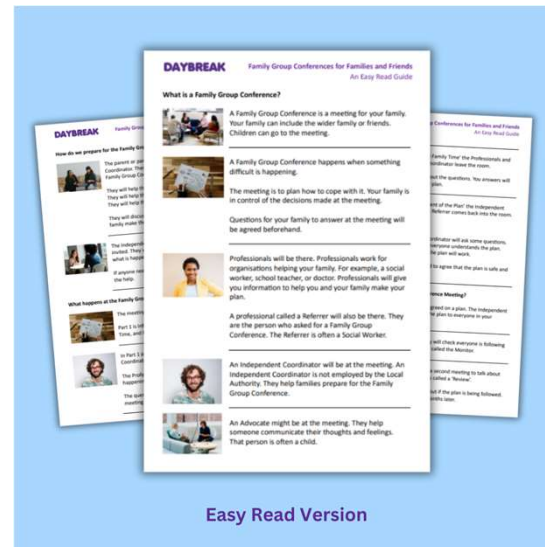
We developed an action plan and over the course of the year have:

- Introduced multifactor authentication across our systems
- Introduced more stringent password guidelines
- Improved our privacy notices to meet specific audience needs
- Understood need for DPIAs for systems and carried these out

Communications

We recognised the need for our communications to be more targeted and more accessible for a variety of different audiences.

We regularly check our communications for plain English and readability and have introduced audio described versions of some of leaflets on our website.

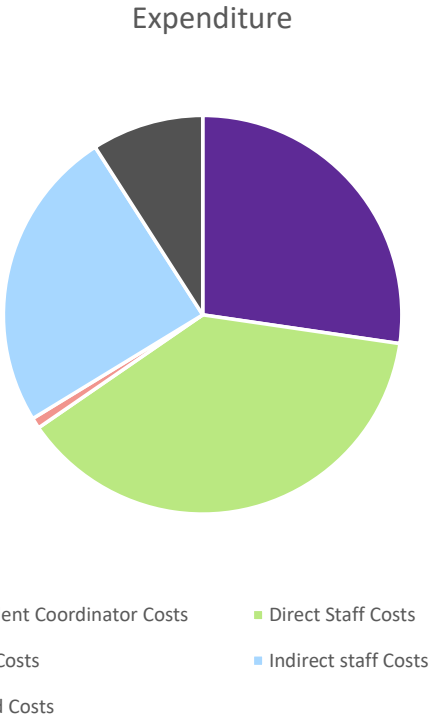
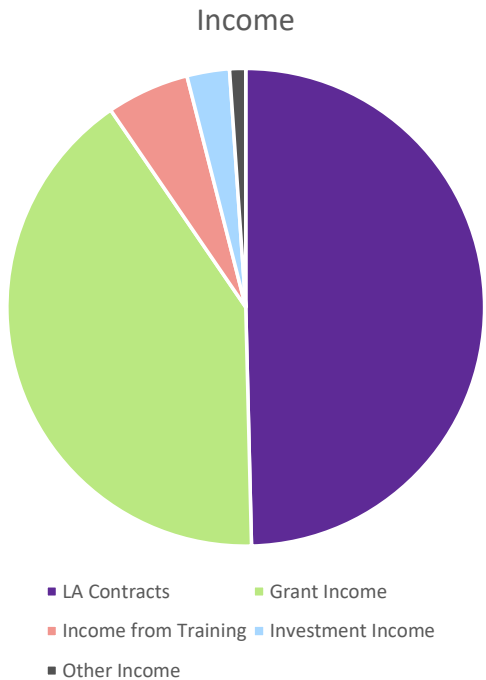




Financial Review

Summary

	2025	2024
Income from charitable activities	£926,498	£693,283
Income from investments	£27,482	£26,767
Total Income	£953,980	£720,050
Expenditure from charitable activities	£940,709	£846,810
Net Income / Expenditure	£13,271	-£126,229



In 2024-2025 Daybreak’s income was £926,498 a 28% increase on 2023-2024 (£720,050). This increase in income is a result of Grant Income received for Lifelong Links, Dorset Family Network Meetings and Dragonfly project. Expenditure for the year was £940,709, a 11% increase on 2023-2024 (£846,810). This increase is due to additional costs for the Grant funded projects.

Reserves Policy

As part of our annual financial review the Board considered the appropriate level of reserves required to enable the Charity to be managed efficiently and effectively.

Daybreak holds reserves to:

- allow the management sufficient time to consider and implement how to replace funding or change activities in the event of unexpected drops in income
- allow the charity to navigate a period of growth as demand on services increases
- allow confident financial planning where there is little flexibility to costs without impacting on charitable activities
- allow the charity to navigate unexpected events that cause significant business disruption
- enable engagement with unanticipated strategic opportunities and action against critical threats
- allow the charity to fulfil contractual obligations in the event of unanticipated financial stress

The Board has established a reserves policy to hold at least three months ‘free reserves’, expressed as a proportion of overhead costs for the coming year 2025-2026, this would represent a requirement of unrestricted funds of at least £169,000 (2024-2025, £167,000). The level of unrestricted operating expenditure is monitored on an ongoing basis throughout the year to ensure that it meets the requirements of the Reserves Policy. The Reserves Policy is reviewed annually by the Board.

The level of unrestricted funds, after designated funds, as at 31 March 2025 of £461,547 (£614,941 as at 31 March 2024) meets the requirements of the Reserves Policy for the coming year.

The Trustees regularly review how to best utilise reserves whilst considering the fact that the Charity needs to access new funding sources for the future. However, currently this position gives the Charity the opportunity to continue to explore new ways of fulfilling its obligations under its Articles of Association for the benefit of the public and these are explored further under ‘Plans for Future Periods’.



Structure, Governance & Management

Structure, Governance & Management

Governing Document

Daybreak is a charitable company limited by guarantee, registered in England and Wales; the charity was established on 1st June 1999. It is governed by its Articles of Association.

Board of Trustees

The Trustees have ultimate responsibility for the effective and efficient running of the charity, ensuring that it is delivering against its charitable objects and providing public benefit.

The Trustees of Daybreak are Directors of Daybreak for the purposes of company law. No Trustee has any financial interest in the charity. No Trustee receives any remuneration for their services as Trustee, but they may be reimbursed for reasonable and necessary expenses.

Recruitment & Appointment of Trustees

With regards, to the recruitment of new trustees, we ensure that we follow our Safer Recruitment Policy as for all other roles. Potential trustees may be nominated, sought out or volunteer themselves for consideration. The Chair of Trustees and the Chief Executive meet with and interview potential trustees and then decide whether to invite them to a Trustees' meeting.

The potential trustees are voted on to the Board of Trustees (the "Board") by a majority vote at a meeting of Trustees. The full trustee status occurs once a

DBS check has been obtained.

Trustees retire by rotation over a three year cycle. In accordance with the Articles of Association, a Trustee shall cease to hold office if he/she is absent without the permission of the Trustees from all their meetings held within a period of six months and that the Trustees resolve that his/her office be vacated.

Trustee Induction & Training

The CEO oversees the induction of new Trustees. Trustee induction is divided into four key areas of knowledge and understanding:

1. The Nature of the Charity
2. Role of the Trustee
3. Board Issues
4. Building a Link with our People

All Trustees are also required to undertake Safeguarding training and are encouraged to attend a short training overview of the FGC process; this enables them to have a better understanding of the nature of FGCs. They are also encouraged to attend an FGC where permission can be sought from families involved.

Decision Making and Management Structure

The Board of Trustees agree the strategy and the annual budget linked to it. They then delegate the day-to-day management of the charity to the CEO and through them to the Senior Leadership Team. Performance is measured at the quarterly Board meetings through the Balanced Scorecard.

The Senior Leadership Team consists of:

- Director of Services
- Finance Manager
- Office & Impact Data Manager
- Fundraising & Marketing Manager

Pay & Remuneration

Daybreak places all job roles within a salary range; these are reviewed on an annual basis, based on comparable sector benchmarking, inflation, and our financial position. There is clear guidance for setting salaries and recommending salary increases, which is used in conjunction with annual appraisals.

Risk Management

The Board of Trustees has overarching responsibility for assessing risks faced by the charity, and delegates management of such risk to the Senior Leadership Team.

Risk management processes were assessed during the year, and a new Risk Management system was developed to ensure that the Risk Register became

a more dynamic tool. The Board also established an Audit & Risk Committee to give greater oversight to the risks facing the organisation.

The principal risks facing the charity are:

Dependency on FGC Contract Income

Daybreak's largest source of income is from contracts with Local Authorities to deliver FGC services. Reliance on this source of income has resulted in lack of service development beyond Children's Social Care and limited partnerships with other organisations. To mitigate this risk, we have reinstated our training function, developed a fundraising function, developed a new community service model and begun to develop relationships with other services both statutory and voluntary.

Local Authority Financial Position

This risk is closely connected to the previous one. As budgetary pressures on Local Authorities increase, there is the potential for FGC services to be reduced or withdrawn. At the same time, while the Government is mandating the use of FGDM at Public Law Outline through the Children's Wellbeing and School's Bill, it has not yet provided clear guidance on expectations or best practice for delivering FGDMs. To mitigate this risk, we remain vigilant and responsive to developments, making robust decisions when applying for tenders and fostering strong relationships with commissioners and managers in Local Authorities.



Statement of Trustees' Responsibilities

Statement of Trustee's Responsibilities

The Trustees (who are also Directors of Daybreak Family Group Conferences 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 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;
- 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 adequate 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.

Statement As To Disclosure of Information To Auditors

Each Trustee 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 auditor is aware of such information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

And finally:

Heartfelt thanks are offered by the Trustees to all those involved in our work, whether they are employees, independent contractors, volunteers or other supporters.



Eleanor Emuss

On behalf of the Trustees

Date: 29/10/2025



Report of the Independent Auditors

Independent Auditors' Report

*Company limited by guarantee
and not having a share capital*

to the members of Daybreak Family Group Conferences

Opinion

We have audited the financial statements of Daybreak Family Group Conferences for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Cashflow Statement and the related notes. 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 to the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025, and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those

standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the 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 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the company's 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 exemption in preparing the Trustees' Annual Report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities by the trustees

As explained more fully in the report of the executive committee, the trustees 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 they 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 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 auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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:

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We identified the laws and regulations applicable to the charitable company through discussions with trustees and other management and we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of

how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships, tested journal entries to identify unusual transactions and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

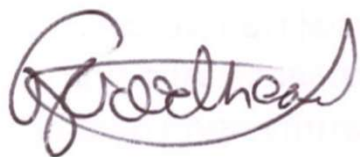
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Knight Goodhead Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



CJ GOODHEAD FCA

Dated 3 November 2025

Senior Statutory Auditor

Knight Goodhead Limited, Chartered Accountants and Statutory Auditors
7 Bournemouth Road, Chandler's Ford, Eastleigh, Hampshire, SO53 3DA



Accounts

Daybreak Family Group Conferences, Statement of Financial Activities (including income and expenditure account) for the year ended 31st March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income and endowments from:					
Charitable activities	3	536,955	389,543	926,498	693,283
Investment Income	4	27,482	-	27,482	26,767
Total		564,437	389,543	953,980	720,050
Resources Expended					
Raising Funds	6	11,990	-	11,990	11,526
Charitable Activities	6	613,920	303,878	917,798	825,829
Other	6	10,921	-	10,921	9,455
Total	6	636,831	303,878	940,709	846,810
Net (Resources Expended)/Incoming Resources	7	(72,394)	85,665	13,271	(126,760)
Transfer between Funds		-	-	-	-
Net (Resources Expended)/Incoming Resources after transfer between Funds		(72,394)	85,665	13,271	(126,760)
Net Movement in Funds: Fund balances brought forward at 1st April 2024		614,941	15,000	629,941	756,701
Fund balances carried forward at 31st March 2025	16	542,547	100,665	643,212	629,941

Daybreak Family Group Conferences, Statement of Financial Activities (including income and expenditure account) for the year ended 31st March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income and endowments from:				
Charitable activities	3	619,527	73,756	693,283
Investment Income	4	26,767	-	26,767
Total		646,294	73,756	720,050
Resources Expended				
Raising Funds	6	11,526	-	11,526
Charitable Activities	6	767,073	58,756	825,829
Other	6	9,455	-	9,455
Total	6	788,054	58,756	846,810
Net (Resources Expended)/Incoming Resources	7	(141,760)	15,000	(126,760)
Transfer between Funds		-	-	-
Net (Resources Expended)/Incoming Resources after transfer between Funds		(141,760)	15,000	(126,760)
Net Movement in Funds: Fund balances brought forward at 1st April 2023		756,701	-	756,701
Fund balances carried forward at 31st March 2024	16	614,941	15,000	629,941

Daybreak Family Group Conferences, Balance Sheet | as at 31st March 2025

	Notes	2025 £		2024 £	
Fixed Assets					
Tangible Assets	10		446		-
Current Assets					
Debtors	11	151,359		184,174	
Cash at Bank and in Hand		729,708		621,266	
Total Assets		881,067		805,440	
Creditors: amounts falling due within one year	12	(238,301)		(171,067)	
Net Current Assets			642,766		634,373
Total Assets less Current Liabilities			643,212		634,373
Creditors: amounts falling due after more than one year	14		-		(4,432)
Net Assets			643,212		629,941
Funds					
Unrestricted Funds					
Designated funds		81,000		-	
General unrestricted funds		461,547	542,547	614,941	614,941
Restricted Funds			100,665		15,000
Total Funds	16		643,212		629,941

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

The financial statements (page 41 to 58) were approved by the trustees on 29/10/2025. and signed on their behalf by:



Eleanor Emuss, Chair of Trustees



Julian Bennett, Treasurer

Company Registration No. 3780726

Daybreak Family Group Conferences, Cash Flow | for the year ended 31st March 2025

	2025 £	2024 £
Cash flows from operating activities	-	-
Net cash provided by operating activities	81,535	(220,841)
Cash flows from investing activities		
Interest received	27,482	26,767
Purchase of Equipment	(573)	-
Net cash provided by investing activities	26,909	26,767
Cash flows from financing activities		
Net Cash provided by financing activities	-	-
Change in cash and cash equivalents in the reporting period	108,443	(194,074)
Cash and cash equivalents at the beginning of the reporting period	621,265	815,339
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash and cash equivalents at the end of the reporting period	729,708	621,265
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	13,271	(126,760)
Adjusted for:		
Depreciation charges	127	-
Dividends, interest and rents from investments	(27,482)	(26,767)
(Increase)/decrease in debtors	32,816	(101,312)
Increase/(decrease) in creditors	62,802	33,999
Net cash provided by operating activities	81,535	(220,841)
Analysis of cash and cash equivalents		
Cash in hand	729,708	621,265
Notice deposits (less than 3 months)	-	-
	729,708	621,265

Daybreak Family Group Conferences, Notes forming part of the financial statements | for the year ended 31st March 2025

1 | ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

A | Accounting convention

These accounts have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charitable company is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling (GBP), which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

B | Company Status

The Charity is a private limited company limited by guarantee incorporated in England and Wales. The members of the company are the Trustees named on page 60. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

The registered office of the Charity is detailed on page 60.

C | Going concern

Working in a sector where funding continues to be tight, Daybreak continue to apply for alternative sources of funding and reduce costs where necessary. This will enable the charitable company to continue to provide Local Authorities with the best possible service with the limited funds available.

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

D | Fund Accounting

Unrestricted funds 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 funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost 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.

Daybreak Family Group Conferences, Notes forming part of the financial statements | for the year ended 31st March 2025

E | Incoming Resources

All incoming resources are recognised when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants, including Government Grants and contracts, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, including government grants and contracts, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income is deferred when the monies being paid over are specifically designated for a future time period.

Donated services and facilities are included at the value to the charity where this can be quantified. No amounts are included in the financial statements for services donated by volunteers.

Investment income is included when receivable.

F | Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with submitting applications for new funding.

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly with the exception of the cost of fund raising which has been split as a percentage of the general staff costs and expenses within the Support Costs category. Organisational overheads are allocated directly to an overhead cost centre. The individual projects make a contribution to cover these costs by way of a transfer. The details are set out in note 6.

G | Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets costing less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset on a straight line basis over its expected useful economic life which in all cases is estimated at 3 years.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Daybreak Family Group Conferences, Notes forming part of the financial statements | for the year ended 31st March 2025

H | Impairment

At each reporting end date, the charitable company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

I | Debtors

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

J | Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

K | Creditors

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

L | 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.

M | Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs. These are subsequently carried at amortised cost using the effective interest method, unless the arrangement constitutes a financing transaction. Where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

N | Basis financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financial transaction. Where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Daybreak Family Group Conferences, Notes forming part of the financial statements | for the year ended 31st March 2025

O | Pension Costs

The Charity contributes to either an employee's individual pension plan or to a stakeholder pension scheme which Daybreak administers on behalf of its employees. Expenditure is charged on an accruals basis in accordance with the employee's contract of employment.

P | Operating Leases

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

Q | Provisions

Provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

R | Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 | ESTIMATES AND JUDGEMENTS

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

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

There were no key estimates or judgements that would materially affect the accounts.

Daybreak Family Group Conferences, Notes forming part of the financial statements | for the year ended 31st March 2025

	2025 £	2024 £
3 GRANTS AND CONTRACTS		
Income arising from the provision of Family Group Conferences and related activities	926,498	693,283
Represented by:		
Restricted Income	389,543	73,756
Unrestricted Income	536,955	619,527
4 INVESTMENT INCOME		
Interest received	27,482	26,767
<i>Investment income was unrestricted in both current and prior years</i>		
5 GOVERNMENT GRANTS		
Deferred Income b/fwd	-	-
Income received from Government Grants	-	15,000
Amount released to income	-	(15,000)
Deferred Income c/fwd	-	-
<i>This Grant is from Reading Borough Council for a pilot with the Royal Berkshire Hospital Discharge Team, this is part of the discharge pathway planning to prevent readmission.</i>		

Daybreak Family Group Conferences, Notes forming part of the financial statements | for the year ended 31st March 2025

	2025 £	2024 £
6 TOTAL RESOURCES EXPENDED		
Costs directly allocated to activities		
Staff costs and expenses	367,861	217,297
Cost of family meetings	258,497	331,897
Evaluation and research	-	-
Office costs	4,522	4,522
Audit fees	10,656	9,241
Trustee & regulatory	265	214
Support costs to which the projects make a contribution		
General staff costs & expenses	239,796	230,523
Office costs	49,198	41,310
Legal & professional	5,251	7,189
Bank charges	2,201	2,370
Insurance	2,334	2,247
Depreciation	127	-
Total Resources expended	940,709	846,810
Represented by:		
Restricted Expenditure	303,878	58,756
Unrestricted Expenditure	636,831	788,054
	940,709	846,810

Daybreak Family Group Conferences, Notes forming part of the financial statements | for the year ended 31st March 2025

	2025 £	2024 £
7 NET INCOMING RESOURCES FOR THE YEAR		
Total Resources expended include:		
Auditors' Fees:		
Audit	10,656	9,241
Other Services	-	1,656
Depreciation	127	-
8 STAFF COSTS		
Wages and Salaries	525,424	383,874
Social Security costs	50,152	33,033
Pension costs	28,647	24,987
Total	604,223	441,894

Total remuneration and benefits of Key Management Personnel was £229,101 (2024 £201,501). One employee received emoluments of £60,000 to £70,000 p.a.

The average monthly number of employees during the year was 18 (2024 - 14).

	2025	2024
Full Time Staff	7	6
Part Time Staff	11	8
Full Time Equivalents	15	11

Retirement benefit schemes

Defined contribution schemes

The charitable company operates a defined pension scheme for all qualifying employees.

The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to income and expenditure in respect of defined contribution schemes is £28,647 (2024 - £24,987) of these £3,831 (2024 - £2,985) contributions are unpaid as at the balance sheet date.

Daybreak Family Group Conferences, Notes forming part of the financial statements | for the year ended 31st March 2025

9 | TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

There are no related party transactions in the year. No Trustees received any remuneration during the year whilst in office (2024 - £nil). No Trustees (2024: One trustee, £225, for travel and accommodation expenses) were reimbursed expenses during the year. No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity.

	Project and Office Equipment £	Software Development £	Total £
10 TANGIBLE FIXED ASSETS			
Cost			
At 1st April 2024	9,669	21,060	30,729
Additions	573	-	573
Disposals	-	-	-
At 31st March 2025	10,242	21,060	31,302
Depreciation			
At 1st April 2024	9,669	21,060	30,729
Charge for year	127	-	127
Disposals	-	-	-
At 31st March 2025	9,796	21,060	30,856
Net Book Value			
At 31st March 2024	-	-	-
At 31st March 2025	446	-	446

Daybreak Family Group Conferences, Notes forming part of the financial statements | for the year ended 31st March 2025

	2025 £	2024 £
11 DEBTORS		
Grants & Contracts Receivable	75,266	146,986
Prepayments and accrued income	76,093	37,188
Total	151,359	184,174
12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Trade Creditors	16,244	20,881
Taxation and Social Security costs	10,002	8,868
Net Obligations under hire purchase contracts	5,933	2,400
Other creditors	5,459	4,701
Accruals and deferred income	200,663	134,217
Total	238,301	171,067
13 DEFERRED INCOME		
Balance as at 1 st April 2024	86,103	
Amounts released to incoming resources	(86,103)	
Amounts deferred in year	80,045	
Balance as at 31st March 2025	80,045	

Daybreak Family Group Conferences, Notes forming part of the financial statements | for the year ended 31st March 2025

	2025 £	2024 £
14 CREDITORS: AMOUNTS FALLING DUE MORE THAN ONE YEAR (Net obligations under hire purchase contracts)		
Repayable within one year	5,933	2,400
Repayable within one and five years	-	4,432
Sub Total	5,933	6,832
Included in liabilities falling due within one year	(5,933)	(2,400)
Total	-	4,432
15 FINANCIAL COMMITMENTS (At 31 March 2025, the charitable company was committed to making the following payments under non-cancellable operating leases.)		
Operating leases which expire:		
Less than 1 year	15,514	2,400
Between 2 and 5 years	958	2,008
Over 5 years	-	2,424
Total	16,472	6,832

Daybreak Family Group Conferences, Notes forming part of the financial statements | for the year ended 31st March 2025

	Notes	At 1st April 2024 £	Income £	Expenditure £	Transfers £	At 31st March 2025 £
16 MOVEMENT OF FUNDS						
Restricted Funds:						
Government Grants	16.1	15,000	-	(9,400)	-	5,600
Lifelong Links	16.2	-	289,630	(289,630)	-	-
Dorset FNM	16.3	-	50,000	(4,776)	-	45,224
Dragonfly	16.4	-	49,913	(72)	-	49,841
Total Restricted Funds		15,000	389,543	(303,878)	-	100,665
Unrestricted Funds		614,941	564,437	(636,831)	(81,000)	461,547
Designated Funds		-	-	-		
Dragonfly	16.4				81,000	81,000
Total Funds		629,941	953,980	(940,709)	-	643,212
	Notes	At 1st April 2023 £	Income £	Expenditure £	Transfers £	At 31st March 2024 £
Restricted Funds:						
Government Grants	16.1	-	15,000	-	-	15,000
Lifelong Links	16.2	-	58,756	(58,756)	-	-
Total Restricted Funds			73,756	(58,756)	-	15,000
Unrestricted Funds		756,701	646,294	(788,054)	-	614,941
Designated Funds		-	-	-	-	-
Total Funds		756,701	720,050	(846,810)		629,941

Daybreak Family Group Conferences, Notes forming part of the financial statements | for the year ended 31st March 2025

16 | MOVEMENT OF FUNDS cont.

- 16.1 Grant from Reading Borough Council for a pilot with the Royal Berkshire Hospital Discharge Team, this is part of the discharge pathway planning to prevent readmissions.
- 16.2 Funding for Lifelong Links projects in Portsmouth and Wiltshire to work with children in care to reconnect them with people who can offer them support.
- 16.3 Funding from Dorset County Council to provide Family Network Meeting in the community.
- 16.4 Dragonfly - Helping families in Portsmouth with children aged 0-11 to plan positive ways forward.

	Unrestricted Funds £	Restricted Funds £	Total £
17 ANALYSIS OF NET ASSETS BETWEEN FUNDS			
Fund balances at 31st March 2025 are represented by:			
Tangible Fixed Assets	446	-	446
Net Current Assets	542,101	100,665	642,766
Creditors due after more than one year	-	-	-
Total Net Assets	542,547	100,665	643,212
Fund balances at 31st March 2024 are represented by:			
Tangible Fixed Assets	-	-	-
Net Current Assets	619,373	15,000	634,373
Creditors due after more than one year	(4,432)	-	(4,432)
Total Net Assets	614,941	15,000	629,941



Legal & Administrative Information

Board of Trustees

Chair	Eleanor Emuss
Treasurer	Geoffrey Millard <i>Resigned 30/10/2024</i> Julian Bennett <i>Appointed 29/01/2025</i>
Vice Chair	Donna Hill Vic Stenning <i>Resigned 30/10/2024</i> Henrietta Lacey-Gutsell Tutu Ariyo Wendy Eves Ryan Fuller <i>Appointed 30/10/2024</i>
Secretary	Andrew Pease

Senior Leadership Team

CEO	Debbie Burns
COO	Karen Brown <i>To 25/10/2024</i>
Director of Services*	Claire Cooper <i>From 15/10/2024</i>
Finance Manager	Andrew Pease
Office & Impact	
Data Manager	Anna Coad
Fundraising & Marketing Manager	Jessica Clasby-Monk <i>From 01/10/2024</i>

*COO role become Director of Services

Registered Office

Address	Regus Cumberland House 15-17 Cumberland Place SOUTHAMPTON SO15 2BG
Tel	02380 696644
Email	headoffice@daybreakfgc.org.uk
Charity Number	1077607
Company Number	3780726

Registered Auditors

Name	Knight Goodhead
Address	7 Bournemouth Rd Chandler's Ford Eastleigh SO53 3DA

Bankers

Name	Lloyds Bank
Address	Eastleigh Branch PO Box 1000 Hampshire BX1 1LT

DAYBREAK FAMILY GROUP CONFERENCES

England & Wales - Charity number 1077607

Accounts

DAYBREAK

Annual Report and Accounts

2023-2024



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Joint Statement

Social connectivity is what society is built on, it supports us to be healthy, feel valued and heard. It helps us overcome challenges and problems. However, we often forget that our connections can help us, or we feel, for whatever reason, unable to ask for that help. Participating in a Family Group Conference (FGC) enables people to reach out in a safe and supported way to ask for help and to use the skills, experience and support of that network to help them address and overcome any issues they may be facing.



Part of our strategy is to bring FGCs to a wider audience outside of Children's Social Care where they are predominantly used. We have spent the past year beginning to learn and understand where people think an FGC could be helpful. We have engaged with organisations working to tackle homelessness, in the arena of mental health, supporting young people and their families around education, hospitals and those working in criminal justice.

Feedback shows that an FGC would bring added value and be helpful in many situations. We also ran a survey, Problem Solving Your Way, to which 171 individuals responded with over 70% saying they would consider an FGC if it were available to help them navigate a variety of challenges they are currently facing.

Internally we have been working on improving efficiency, ensuring that our policies, processes and procedures are fit for purpose and provide a solid base from which to deliver our services. We have enjoyed the first full year of having a Chief Operations Officer (COO) as well as a Chief Executive Officer (CEO); this has really helped us focus on ensuring that we are delivering services that are of the highest standards, as well as paying full attention to quality assurance and the sharing of good practice.

We have made good progress in collecting and analysing feedback from FGC participants, although we still have further improvements to make to ensure the feedback we receive is meaningful and acted upon. However, it is wonderful to see that the feedback we are receiving is overwhelmingly positive from children, young people, friends, family and professionals.

We continue to enhance our team, and this year created a Fundraising and Marketing Manager role. This role has had a significant impact on how we present ourselves to wider audiences. We now feel that we have a clear identity that is engaging and accessible; it has raised Daybreak's profile, and we are beginning to see greater



engagement with our work from a wider audience. We have also increased our staff team and network of Independent Coordinators who bring such variety of experience and expertise to their roles, and to our quest for continuous improvement.



Whilst we still have a deficit at the end of the financial year, we believe that the Trustees' approach to investing in a COO, Training Manager and Fundraising and Marketing Manager is having a positive effect. Our deficit is less than the previous financial year and the investment has supported us to begin to diversify our income and to raise our

profile with a wider audience. We know that there is still a lot to do, but we are confident that our decisions are sound and will deliver the desired outcomes.

We would like to thank all our employed staff, Independent Coordinators and Trustees for their hard work and commitment over the past year. It is that commitment and hard work that ensures Daybreak makes a difference to those who participate in our services.

Thank you!

Debbie Burns, CEO

Eleanor Emuss, Chairman



Objectives, Purpose & Key Activities

Vision and Mission

Vision

A world where 'families' and communities work together to make decisions and solve problems affecting their lives.

Mission

By engaging people with their wider networks, we aim to help them make informed decisions that improve their quality of life.

Our Values

- **We are Professional:** We act with integrity and are transparent in our actions. We are reliable and care about our responsibilities. We hold ourselves to account and take responsibility for our actions, using experiences as opportunities to learn and grow. We are dedicated and committed to making a difference through all that we do.
- **We are Respectful:** We do not judge others and are inclusive, celebrating and embracing our differences. We actively listen to and value opinions and ideas equally because we know that this supports our learning and strengthens the difference we make.
- **We are Trustworthy:** We are dependable and can be counted on to do what we say we will do, building genuine relationships with others to achieve this.

Purpose

Our purpose as set out in our governing document is to:

- To set up and maintain a FGC facility to assist children, young people and adults in danger, suffering or being abused physically, sexually or mentally or whose social conditions are such that they require support to enable them and their families to make effective decisions for themselves.
- To benefit the community with a view to enhancing the responsibility of such children, young people and adults, their families and extended networks, enriching family life and undertaking any charitable purposes for their benefit.
- To advance the education of the community by improving the skills and knowledge of FGC and other related practitioners through the provision of training programmes, workshops, conferences, consultation and advice.

Our Core Aims

- Harness the power of families and communities to solve problems.
- Empower people to proactively engage in decisions that affect them.
- Champion the voice of children, young people, and adults who might otherwise remain unheard.

Activities

This year we have predominantly delivered our core aims through the provision of FGCs in the Children's Social Care arena. We bring people together to enable them to problem-solve, make decisions and choose what actions to take to **move forward, be safe, and thrive**.

A FGC is an opportunity to bring a support network together. The group works together to create a safe plan of action to help resolve challenges.

What makes a FGC different?

- **It is independent.** Our Coordinators are neutral. They are not from a professional body. They aim to empower a family to create their own solutions.
- **They are family-led.** The process is voluntary. The key decisions about the Conference are made by the family. The family agrees the plan together using information from professionals to help them.
- **Everyone's voices are heard.** The process allows for everyone to have the chance to share their views. Children, young people or individuals who the FGC is aiming to help, are able to share their wishes.

FGCs can be used in a wide range of situations. A FGC is useful to resolve a challenge with a proactive plan.

Often, they are used in times of crisis or risk. Daybreak currently works alongside Local Authorities receiving referrals for families with children at the edge of care. As part of our Moving Forward Together initiative, we work in partnership with community organisations for individuals facing other challenges.

Throughout our programs, our work relies on the principles of **voluntary participation, transparency and openness for all, advocacy for those who need it**, and for our work to be **facilitative, not prescriptive**.

This year we relaunched our training programme delivering FGC Coordinator training for those wishing to embark on a new opportunity working with families. The training covers:

- History, principles and objectives of the FGC approach
- Issues faced by families and children, and the role of different services
- Your role as a coordinator How to successfully engage support networks
- How to positively and independently facilitate a FGC
- How to deliver impact and success for families and their networks

We also developed some online webinars to introduce people to FGCs and how to make the most of the FGC process.

From January we began the delivery of the Family Rights Group's programme Lifelong Links with Portsmouth and Wiltshire Local Authorities. Lifelong Links involves working with children in care to reconnect them with people who can offer them support. This could be anyone who has been part of their life. For example, family members, friends, foster carers, teachers, and community members. It aims to bring people together who can offer a young person support into and throughout their adulthood.

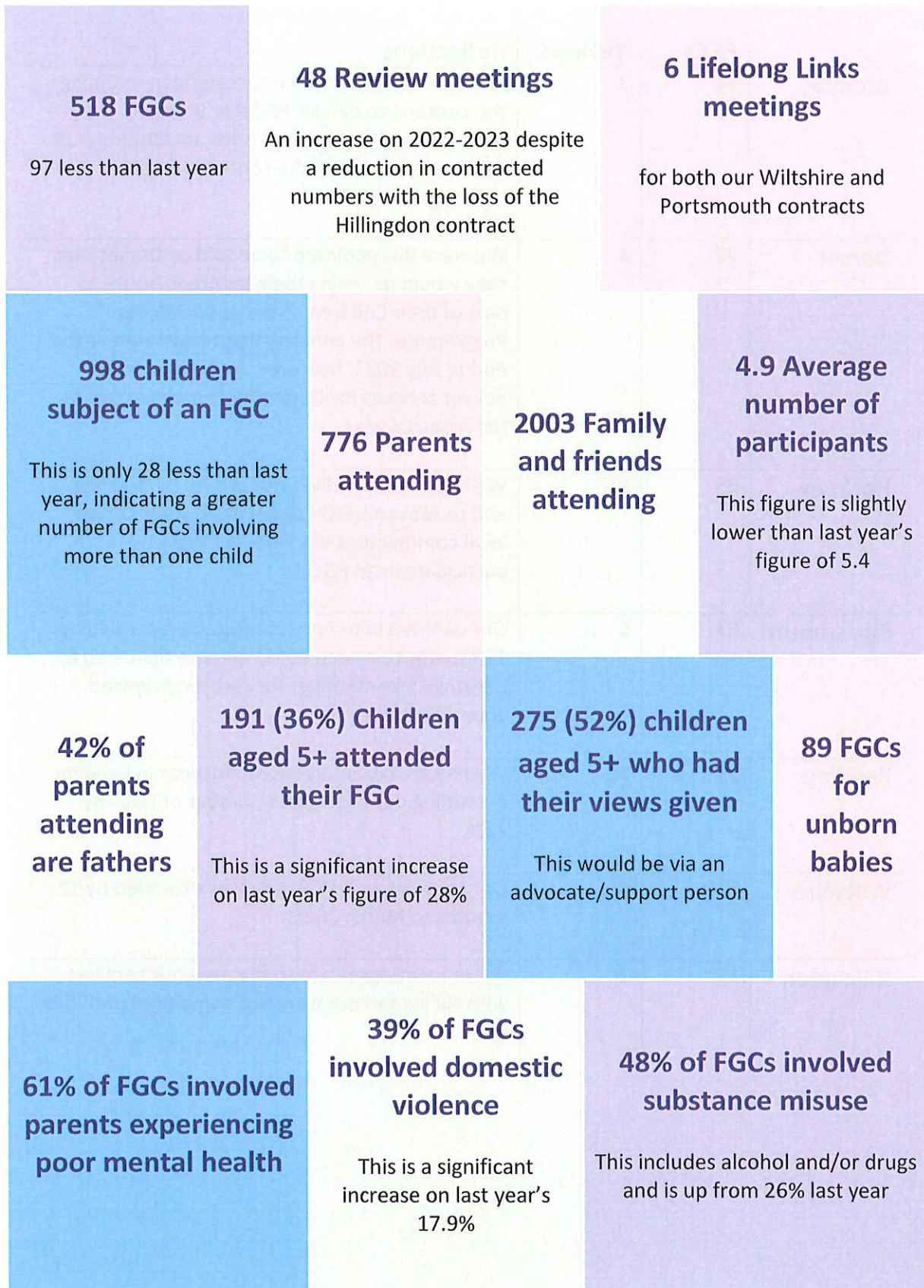
Achievements and Performance

DAYBREAK

Contract Delivery

	FGCs	Reviews	Reflections
Bromley	84	3	We were delighted to be successful in retaining the contract to deliver FGCs for Bromley. The contract is for 5 years and is for an additional 25 FGCs per year taking the contract to 100 meetings per year.
Dorset	72	6	We were disappointed to be told by Dorset that they would be taking their service in house as part of their Children's Service Pathfinder Programme. The contract was terminated at the end of July 2023, however, we continued to deliver services for Dorset for the remainder of the financial year.
Hackney	65	11	We continue to deliver our service in Hackney, and to seek to better understand some of the local communities who are less likely to participate in an FGC.
Portsmouth	83	5	Our contract with Portsmouth was extended by 12 months to March 2025. We also delivered 6 Lifelong Links meetings for care experienced young people in the city.
Reading	59	18	We had an extremely successful year in Reading exceeding our contracted number of FGCs by 22%.
Wiltshire	125	4	Our contract with Wiltshire was extended by 12 months to March 2025.
Hillingdon	15	1	These meetings relate to the previous contract with Hillingdon but were not completed until this year.

A year in numbers



Training



Daybreak's training offer had lapsed over the previous couple of years with limited capacity to deliver. In April 2023 we refocused our attention on delivering impact through training. We appointed a part-time Training Manager and began the process of reinvigorating our offer. The first 6 months were predominantly focused on developing the training offer ensuring it met current needs.

Over the course of the year, we:

- Delivered 4-day in-person FGC Coordinator training for HomeStart Portsmouth who had been successful in securing the tender to deliver Family Hubs in Portsmouth. We trained their staff with very positive feedback. This was the first time we had delivered training to a voluntary sector organisation.
- Delivered FGC Coordinator training for three cohorts attended by 14 people in total, 7 of whom were Daybreak staff.
- Developed a range of webinars to promote the FGC model and improve outcomes. From launch in November 2023, 39 people attended webinars covering topics including:
 - Introduction to the FGC Coordinator Role
 - Enabling Impactful Participation
 - Recipe for Success in FGC Plans
 - When Can an FGC Help?
- Put on a special Voice of the Child webinar celebrating UN Voice of the Child Day.

New Projects

Lifelong Links



In December 2023 Portsmouth and Wiltshire Local Authorities successfully secured **Family finding, befriending and mentoring programmes for children in care and care leavers** funding from the DfE with Daybreak as the delivery partner. The funding is used to engage young people with the Family Rights Group Lifelong Links programme. The project is funded to March 2025 and we will be working with 70 young people in Portsmouth and 42 in Wiltshire.

Lifelong Links involves working with children in care to reconnect them with people who can offer them support. This could be anyone who has been part of their life. For example, family members, friends, foster carers, teachers, and community members. It aims to bring people together who can offer a young person support into and throughout their adulthood.

By March 2024 we had recruited and trained teams in both areas and were beginning to take referrals to the programme.

Royal Berkshire Hospital



We successfully secured funding to deliver a pilot project with the Royal Berkshire Hospital. We are funded to work with 10 referred individuals over a 12-month period who need support to enable discharge from the hospital, and where challenges exist using the usual methods to ensure safe discharge. It seeks to address inequalities surrounding the issues of 'social connectedness' for individuals, by enabling enhanced and robust social networks for support.

Feedback

In 2023-2024 we began to focus on feedback, which had not been systematically collected and analysed for a few years. Whilst this is the beginning of a journey to improve our impact practice we are pleased with the early results.

The tables below show the feedback collected at the end of the FGC meeting. We did not meet our targets for collection. Over the course of the year, we received the following:

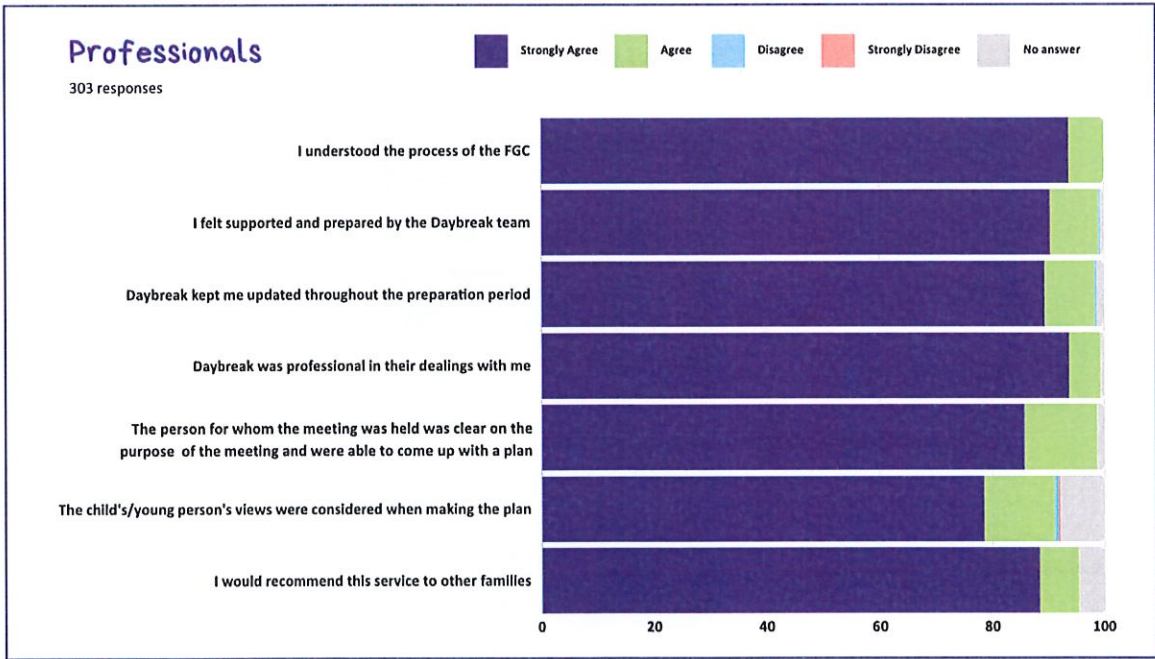
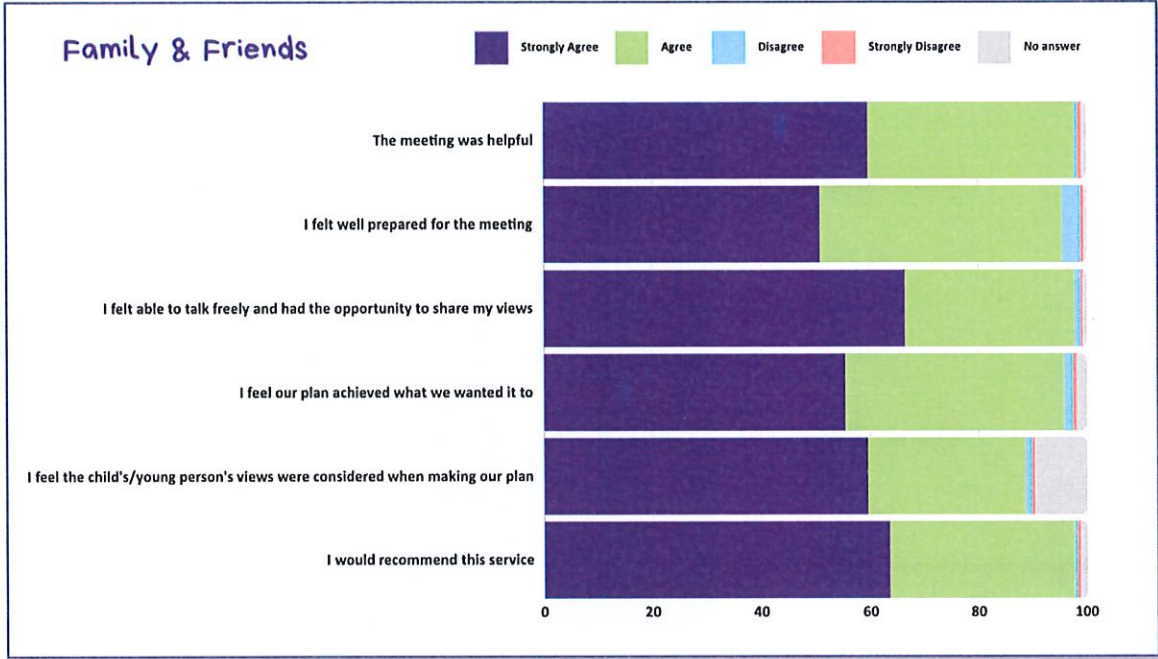
- Feedback from 32% of professionals involved in FGCs; this rises to 58% if we assume responses are mainly from referring Social Workers
- Feedback from 39% of family and friends (including parents) participating in an FGC
- Of the 6-11 year olds attending their FGC this year 39% provided feedback and for 12-18 year olds the response rate was 28%.

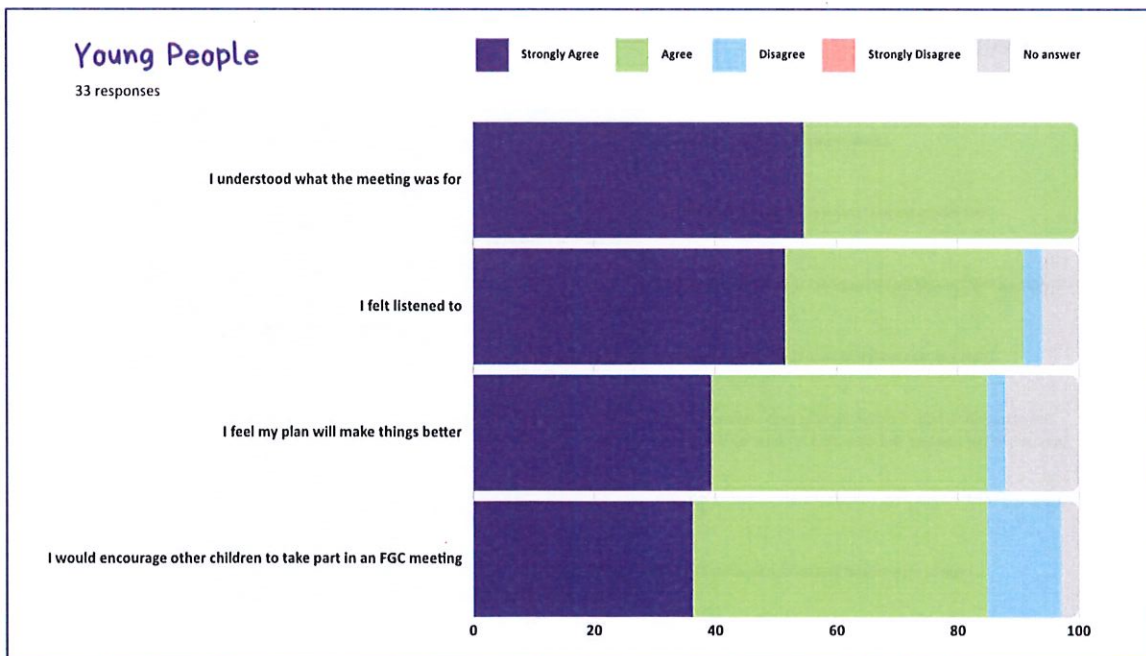
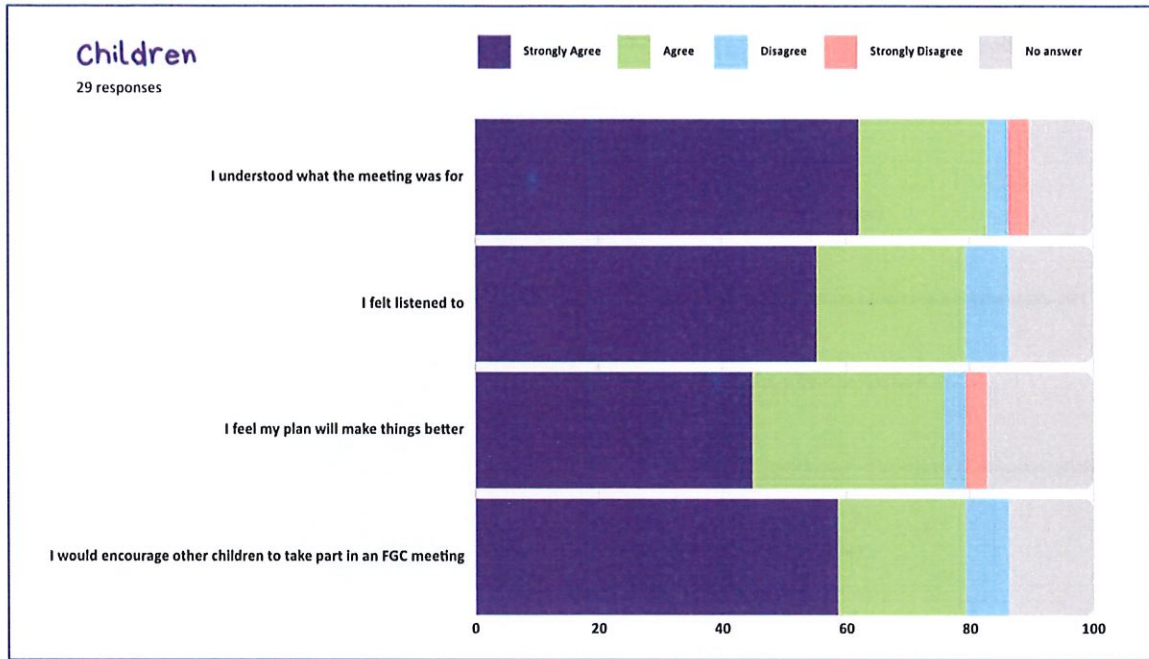
For professionals, all but one of the statements receive 95%+ positive feedback and this will now be our standard moving into next year. The weakest response is in the belief that the child's/young person's views were considered when making the plan, which sits at 91%.



For friends and family, the feedback is very positive at 95%+ apart from the views of the child/young person being considered, which stands at 88%.

Responses from children and young people are generally less positive than those from adults participating in the process, with 12-18 year olds more positive than 6-11 year olds.





Case Study One

All names have been changed

The purpose of the FGC referral was to identify family members relating to practical support for Lucy to care for her child Johnny and to keep Johnny safe. The FGC plan would look at identifying family members if parenting assessments required alternative family care.

The referral was made due to concerns about domestic abuse and misuse of alcohol. This family participated in an initial FGC and a review FGC. The family were able to come up with a plan that identified respite for Lucy and transport to appointments. All family members agreed to notify the local authority and the police if they were worried about safeguarding, and they agreed with the FGC plan to remove the child from any scary situations, if or when they occurred.

At the review huge amounts of progress had been made; at the time of the referral Lucy and Johnny were living with an aunt under Interim Care Order but by the time of the review Lucy was awaiting keys to her own flat. Since the original FGC Lucy and Donny (dad) shared there had been a disagreement, but they utilized what had been agreed in their FGC plan to ensure it did not escalate and Johnny was not impacted; Donny walked away and left the house so as not to argue.

The family had commented on how they have also noticed the change in both parents.

The referrer also commented on how the family had stuck to their plan and made significant improvement through the support of the FGC.

“They are not only thinking about themselves but also Johnny, and they communicate so much better now than before”.

Case Study Two

All names have been changed

Three children were subject to a Child Protection Plan and had been for over a year. The children had also recently been placed in the Public Law Outline arena. The concerns centred around poor home conditions, lack of boundaries, parents not consistently engaging positively with professionals, children's unmet medical needs, the children being exposed to their mum's poor emotional regulation and poor school attendance.

The purpose of the FGC was to address the issues and identify a safe and robust plan to keep the children safe and enable them to move forward. A plan was needed to support parents to sustain and maintain positive changes.

As a result of the FGC 10 family members came together to identify a plan of support along with 5 professionals. The Children were able to attend the meeting and shared their views with the family. The children's views were listened to and included within the family plan.

The family identified a plan that included who mum can reach out to when she is struggling and who the children can talk to if they are worried about Mum or feel unsafe. The family also put plans in place to ensure the children attended all appointments and to improve their school attendance. The children were able to share how they can help to keep their rooms tidy to help with the home conditions. The family made plans to clear the garden and boxes in the home with a tip run. The family came up with a plan for family members to do check ins on home conditions and would talk to parents if they were worried.

Following the initial FGC the family came back together and participated in a review meeting. As a result of the FGC the condition of the house had significantly improved, so much so that the allocated social worker had no concerns whatsoever with the interior of the house. Mum had support with her budgeting and all appointments were attended.

The children's School attendance had improved along with communication between home and schools. Mum was now meeting with the schools to discuss the children's behaviour and attendance; this showed that she was being much more proactive than before the FGC.

Case Study Three

All names have been changed

The reason for the referral to a FGC was due to Isla's mental health and substance misuse. The local authority was concerned about poor home conditions, limited support network available and school attendance.

Isla's daughter Lily had disclosed that she didn't want to go home because the house was messy, dirty, and smelly and there were cat faeces everywhere, that her mum was smoking cannabis in front of her and that she shouted and screamed at her. Additionally, Lily disclosed that Isla told her not to tell anyone what was going on at home or they would take her away and she would never see her again. The purpose of the FGC was to identify practical support to maintain good home conditions, support to ensure Isla remained free from substance misuse, as well as emotional support for Lily to ensure she is not socially isolated and is safe.

As a result of the FGC the family produced a robust plan for support for both Isla and Lily. Isla had a clear network of people she can reach out to when she is struggling emotionally.

The family made plans for Lily to attend activities and outlined who would do drop offs and pickups. Isla agreed to put in place a daily schedule for cleaning to support with maintaining the home environment and ensure the house is clean and tidy. She decided to start sharing a digital diary with a member of the support network to ensure all appointments are attended including her meetings to support her with her substance misuse.

Following the initial FGC the family came back together for a review. The allocated Social Worker shared with the family that since the initial FGC meeting things had been going in a positive direction. Isla had a clear routine and had been proactive and did not need to be prompted by anyone. Isla was cannabis free, and social isolation was reducing. Lily was doing brilliantly and was completely different to when she attended the FGC. She was thriving and more confident. A family friend was also being assessed to offer short-term care for Lily, if this were to be required in the future.

Achievements Against Plan

The focus areas for our Year One Action Plan were:

- Recruit a Fundraising Manager to focus on generating trusts & grants income
- Focus on developing our training offer with a dedicated Training Manager
- Develop a process for longer term engagement with families to track impact of FGCs
- Explore digital platforms for more efficient ways of engaging with our beneficiaries
- Focus on our ability to effectively communicate with our wider stakeholders

We recruited a Fundraising & Marketing Manager in August 2022. Their main focus initially was getting to know the organisation and rejuvenating our communications. Towards the latter part of the year applications began to be submitted; despite a very difficult climate we were delighted to be successful with the new projects detailed above.

The progress made on training has been outlined in the previous section.

As previously mentioned, we began the process of collecting more regular feedback to help track the impact of FGCs. This process is in the early stages and needs further development. Capacity issues meant that we did not have time to focus on exploring digital platforms to support more efficient and effective engagement with our beneficiaries.

We held our first annual Staff Survey and a slightly amended version for Independent Coordinators. The response rate was very positive at 83% for staff and 76% for Independent Coordinators. The results were overwhelmingly positive; both sets of surveys show that people are proud to work and deliver services for Daybreak, are satisfied with their experience with Daybreak and would recommend Daybreak to others as an employer.

The recruitment of a Fundraising and Marketing Manager has enabled us to develop our website and our communications making them more engaging, more relevant and in the case of our communications more frequent. In a short space of time, we have been able to reach a much wider audience and generate interest from a range of stakeholders in our services.

In February 2024, we completed a survey of the public exploring the challenges people face, and their approach to seeking assistance. Of the 171 respondents, in the past 12 months, the following challenges were cited:

- 67% reported poor mental health
- 63% were impacted by financial or cost-of-living challenges
- 48% reported poor physical health
- 36% were impacted by unemployment or the risk of
- 34% were impacted by caring responsibilities

Of those facing challenges, only 38% asked for help. When asked, 81% would consider an FGC as a route to obtaining help from their support network. This survey has helped us to evidence the need for FGCs and the areas in which they may be helpful.

Future Plans

Plans for 2024-2025 are linked to the 5-year strategy. The main areas of focus for the coming year are:

- Increase range of services on offer with a particular aim of securing funding for a community-based project, widening access to FGCs to families not involved with Children's Social Care.
- Increasing income generated through training, by broadening our offer and improving our marketing and promotion of training.
- Developing partnerships with other voluntary sector organisations where FGCs can add value to service provision.
- Improving our impact practice seeking to generate more evidence of the benefits for those participating in FGCs.

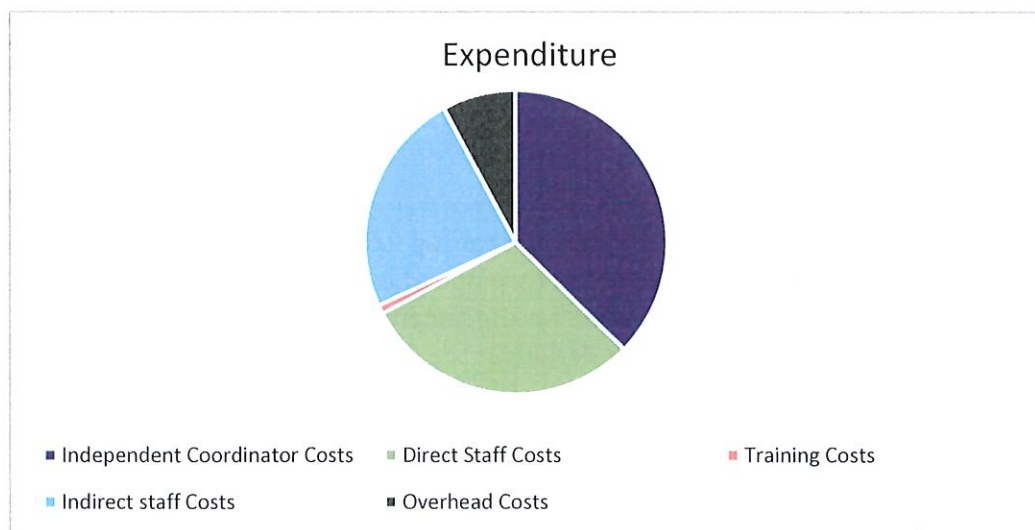
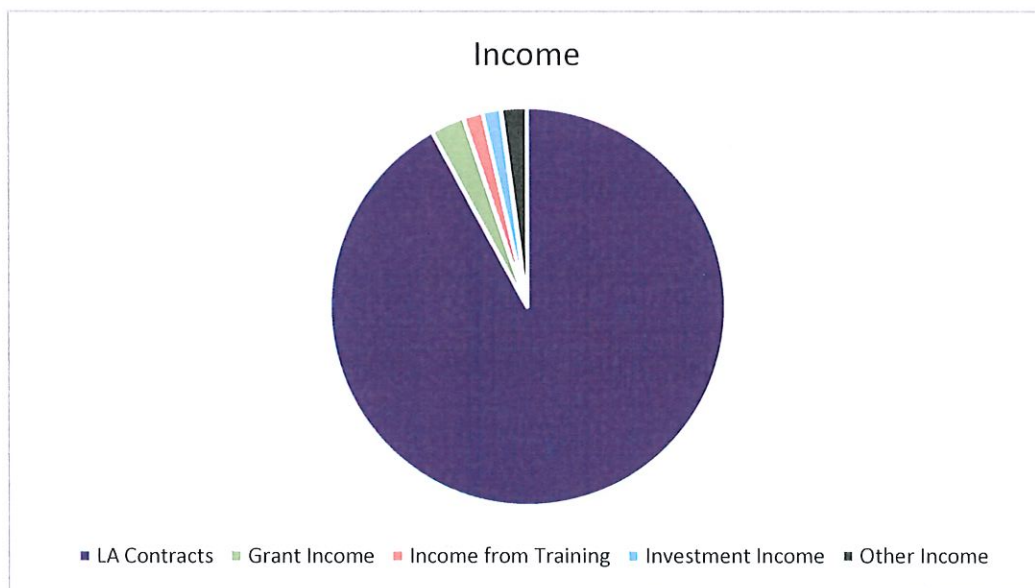
Financial Review

DAYBREAK

Financial Review

Summary

	2024	2023
Income from charitable activities	£693,283	£821,137
Income from Investments	<u>£26,767</u>	<u>£12,696</u>
	£720,050	£833,833
Expenditure from charitable activities	£846,810	£976,035
Net Income/Expenditure	<u>-£126,760</u>	<u>-£142,202</u>



In 2023-2024 Daybreak's income was £720,050 a 14% reduction on 2022-2023 (£833,833). This reduction in income is a result of not retaining the Hillingdon contract when it was retendered in the previous financial year. Expenditure for the year was £846,810, a 13% reduction on 2022-2023 (£976,035). Trustees invested in the recruitment of a Fundraising & Marketing Manager and a dedicated Training Manager in line with the strategic ambition to diversify income to increase financial sustainability.

Reserves Policy

As part of our annual financial review the Board considered the appropriate level of reserves required to enable the Charity to be managed efficiently and effectively.

Daybreak holds reserves to:

- allow the management sufficient time to consider and implement how to replace funding or change activities in the event of unexpected drops in income
- allow the charity to navigate a period of growth as demand on services increases
- allow confident financial planning where there is little flexibility to costs without impacting on charitable activities
- allow the charity to navigate unexpected events that cause significant business disruption
- enable engagement with unanticipated strategic opportunities and action against critical threats
- allow the charity to fulfil contractual obligations in the event of unanticipated financial stress

The Board has established a reserves policy to hold at least three months 'free reserves', expressed as a proportion of overhead costs for the coming year 2024-2025, this would represent a requirement of unrestricted funds of at least £167,000 (2023-2024, £160,000). The level of unrestricted operating expenditure is monitored on an ongoing basis throughout the year to ensure that it meets the requirements of the Reserves Policy. The Reserves Policy is reviewed annually by the Board.

The level of unrestricted funds, after designated funds, as at 31 March 2024 of £614,941 (£756,701 at 31 March 2023) meets the requirements of the Reserves Policy for the coming year.

The Trustees regularly review how to best utilise reserves whilst considering the fact that the Charity needs to access new funding sources for the future. However, currently this position gives the Charity the opportunity to continue to explore new ways of fulfilling its obligations under its Articles of Association for the benefit of the public and these are explored further under 'Plans for Future Periods'.

Change of Auditors

During the year Knight Goodhead were appointed as Auditors, replacing Fiander Tovell.

Governance

DAYBREAK

Structure, Governance and Management

Governing Document

Daybreak is a charitable company limited by guarantee, registered in England and Wales; the charity was established on 1st June 1999 and it is governed by its Articles of Association.

Board of Trustees

The Trustees have ultimate responsibility for the effective and efficient running of the charity, ensuring that it is delivering against its charitable objects and providing public benefit.

The Trustees of Daybreak are Directors of Daybreak for the purposes of company law. No Trustee has any financial interest in the charity. No Trustee receives any remuneration for their services as Trustee, but they may be reimbursed for reasonable and necessary expenses.

Recruitment & Appointment of Trustees

With regards, to the recruitment of new Trustees, we ensure that we follow our Safer Recruitment Policy as for all other roles. Potential Trustees may be nominated, sought out or volunteer themselves for consideration. The Chair of Trustees and the Chief Executive meet with and interview potential Trustees and then decide whether to invite them to a Trustees' meeting.

The potential Trustees are voted on to the Board of Trustees (the "Board") by a majority vote at a meeting of Trustees. The full trustee status occurs once a DBS check has been obtained.

Trustees retire by rotation over a three year cycle. In accordance with the Articles of Association, a Trustee shall cease to hold office if he/she is absent without the permission of the Trustees from all their meetings held within a period of six months and that the Trustees resolve that his/her office be vacated.

Trustee Induction & Training

The CEO oversees the induction of new Trustees. Trustee induction is divided into four key areas of knowledge and understanding:

1. The Nature of the Charity
2. Role of the Trustee
3. Board Issues
4. Building a Link with our People

All Trustees are also required to undertake Safeguarding training and are encouraged to attend a short training overview of the FGC process; this enables them to have a better understanding of the nature of FGCs. They are also encouraged to attend an FGC where permission can be sought from families involved.

Decision Making and Management Structure

The Board of Trustees agree the strategy and the annual budget linked to it. They then delegate the day to day management of the charity to the CEO and through them to the Senior Leadership Team. Performance is measured at the quarterly Board meetings through the Balanced Scorecard.

The Senior Leadership Team consists of:

- Chief Operating Officer
- Finance Manager
- Office & Impact Data Manager

Pay & Remuneration

Daybreak places all job roles within a salary range; these are reviewed on an annual basis, based on comparable sector benchmarking, inflation, and our financial position. There is clear guidance for setting salaries and recommending salary increases, which is used in conjunction with annual appraisals.

The Board of Trustees reviews the remuneration of the Senior Leadership Team annually in conjunction with annual appraisals.

Risk Management

The Board of Trustees has overarching responsibility for assessing risks faced by the charity, and delegates management of such risk to the Senior Leadership Team. Major risks have been reviewed and systems established to mitigate these risks. The risk register is regularly reviewed by the Senior Leadership Team and Trustees.

The principal risks facing the charity are:

Serious data breach

The most likely form of serious data breach would be through unauthorised access to our IT systems; whilst we do all that we can to ensure that this does not happen including retaining the services of an IT company, we have limited control over IT used by our Independent Co-ordinators. Whilst we use a secure system (DMIS) for beneficiary data, we have a cloud service for all other data, which could be breached if someone were determined to do so.

Inability to secure new contracts

We currently only deliver FGCs; the opportunity to apply for new contracts is severely limited with such a restricted service offer. Until such time as we have developed our service offer the likelihood of being unable to secure new contracts remains high.

Expenditure greater than income

Our current position is to invest in building future resilience, whilst we are doing this our expenditure will exceed income. We also have issues where some contracts are not meeting budget due to poor referrals and failure of employed staff to deliver required number of FGCs to warrant their salaries; until this has been resolved expenditure will continue to exceed income.

Statement of Trustees Responsibilities

The Trustees (who are also Directors of Daybreak Family Group Conferences 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 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 Statement of Recommended Practice (SORP);
- make judgements and estimates that are reasonable and prudent;
- 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 adequate 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.

Statement as to Disclosure of Information to Auditors

Each Trustee 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 auditor is aware of such information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

...and Finally

Heartfelt thanks are offered by the Trustees to all those involved in our work, whether they are employees, independent contractors, volunteers or other supporters.


.....

Eleanor Emuss
On behalf of the Trustees

Date: 30/10/24

Report of the Independent Auditors to the Trustees of Daybreak FGC

Opinion

We have audited the financial statements of Daybreak Family Group Conferences for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Cashflow Statement and the related notes. 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 to the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the 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 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our

auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the company's 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 exemption in preparing the Trustees' Annual Report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of the Trustees

As explained more fully in the report of the executive committee, the Trustees 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 they 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 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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:

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We identified the laws and regulations applicable to the charitable company through discussions with Trustees and other management and we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships, tested journal entries to identify unusual transactions and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures

required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Knight Goodhead Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



CJ GOODHEAD FCA
Senior Statutory Auditor
Knight Goodhead Limited

Dated: 1 November 2024

Chartered Accountants and Statutory Auditors
7 Bournemouth Road, Chandler's Ford, Eastleigh, Hampshire, SO53 3DA

Accounts

DAYBREAK

DAYBREAK FAMILY GROUP CONFERENCES

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31ST MARCH 2024

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2024</u>	<u>Total</u> <u>2023</u>
		£	£	£	£
Income and endowments from:					
Charitable activities	3	619,527	73,756	693,283	821,137
Investment Income	4	26,767	-	26,767	12,696
Total		646,294	73,756	720,050	833,833
Resources Expended					
Raising Funds	6	11,526	-	11,526	12,063
Charitable Activities	6	767,073	58,756	825,829	957,660
Other	6	9,455	-	9,455	6,312
Total	6	788,054	58,756	846,810	976,035
Net (Resources Expended)/Incoming Resources	7	(141,760)	15,000	(126,760)	(142,202)
Transfer between Funds		-	-	-	-
Net (Resources Expended)/Incoming Resources after transfer between Funds		(141,760)	15,000	(126,760)	(142,202)
Net Movement in Funds:					
Fund balances brought forward at 1 st April 2023		756,701	-	756,701	898,903
Fund balances carried forward at 31 st March 2024	18	614,941	15,000	629,941	756,701

DAYBREAK FAMILY GROUP CONFERENCES

BALANCE SHEET AS AT 31ST MARCH 2024

	Notes	<u>2024</u>		<u>2023</u>	
		£	£	£	£
Fixed Assets					
Tangible Assets	10		-		-
Current Assets					
Debtors	11	184,174		82,862	
Cash at Bank and in Hand		621,266		815,339	
		<u>805,440</u>		<u>898,201</u>	
Creditors: amounts falling due within one year	12	(137,397)		(98,305)	
		<u>668,043</u>		<u>799,896</u>	
Net Current Assets			668,043		799,896
Total Assets less Current Liabilities			<u>668,043</u>		<u>799,896</u>
Creditors: amounts falling due after more than one year	14		(4,432)		(3,600)
Provisions for liabilities and charges	15		(33,670)		(39,595)
Net Assets			<u>629,941</u>		<u>756,701</u>
Funds:					
Unrestricted Funds					
General unrestricted funds		<u>614,941</u>	614,941	<u>756,701</u>	756,701
Restricted Funds			15,000		-
Total Funds	18		<u>629,941</u>		<u>756,701</u>

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

The financial statements (pages 32 to 47) were approved by the trustees on 30/10/24 and signed on their behalf by:

Eleanor Emuss Eleanor Emuss, Chair of Trustees

[Signature] Geoff Millard, Treasurer

Company Registration No. 3780726

DAYBREAK FAMILY GROUP CONFERENCESCASH FLOW FOR THE YEAR ENDED 31ST MARCH 2024

	2024	2023
	£	£
Cash flows from operating activities:		
Net cash provided by operating activities	(220,840)	(200,917)
Cash flows from investing activities		
Interest received	26,767	12,696
Purchase of Equipment	-	-
	<hr/>	<hr/>
Net cash provided by investing activities	26,767	12,696
	<hr/>	<hr/>
Cash flows from financing activities		
Net Cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period	(194,073)	(188,221)
Cash and cash equivalents at the beginning of the reporting period	815,339	1,003,560
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash and cash equivalents at the end of the reporting period	621,266	815,339
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(126,760)	(142,202)
Adjusted for:		
Depreciation charges	-	3,224
Dividends, interest and rents from investments	(26,767)	(12,696)
(Increase)/decrease in debtors	(101,312)	50,269
Increase/(decrease) in creditors	33,999	(99,512)
	<hr/>	<hr/>
Net cash provided by operating activities	(220,840)	(200,917)
	<hr/>	<hr/>
Analysis of cash and cash equivalents		
Cash in hand	621,266	815,339
Notice deposits (less than 3 months)	-	-
	<hr/>	<hr/>
	621,266	815,339
	<hr/>	<hr/>

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charitable company is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling (GBP), which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

b) Company Status

The Charity is a private limited company limited by guarantee incorporated in England and Wales. The members of the company are the Trustees named on page 48. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

The registered office of the Charity is detailed on page 48.

c) Going concern

Working in a sector where funding continues to be tight, Daybreak continue to apply for alternative sources of funding and reduce costs where necessary. This will enable the charitable company to continue to provide Local Authorities with the best possible service with the limited funds available.

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

d) Fund Accounting

Unrestricted funds 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 funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost 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.

e) Incoming Resources

All incoming resources are recognised when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants, including Government Grants and contracts, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, including government grants and contracts, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income is deferred when the monies being paid over are specifically designated for a future time period.

Donated services and facilities are included at the value to the charity where this can be quantified. No amounts are included in the financial statements for services donated by volunteers.

Investment income is included when receivable.

f) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with submitting applications for new funding.

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly with the exception of the cost of fund raising which has been split as a percentage of the general staff costs and expenses within the Support Costs category. Organisational overheads are allocated directly to an overhead cost centre. The individual projects make a contribution to cover these costs by way of a transfer. The details are set out in note 6.

g) Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets costing less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset on a straight line basis over its expected useful economic life which in all cases is estimated at 3 years.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

h) Impairment

At each reporting end date, the charitable company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

i) Debtors

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

j) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

k) Creditors

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

l) 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.

m) Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs. These are subsequently carried at amortised cost using the effective interest method, unless the arrangement constitutes a financing transaction. Where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

n) Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financial transaction. Where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

DAYBREAK FAMILY GROUP CONFERENCES

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

o) Pension Costs

The Charity contributes to either an employee's individual pension plan or to a stakeholder pension scheme which Daybreak administers on behalf of its employees. Expenditure is charged on an accruals basis in accordance with the employee's contract of employment.

p) Operating Leases

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

q) Provisions

Provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

r) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2. ESTIMATES AND JUDGEMENTS

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

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

There were no key estimates or judgements that would materially affect the accounts.

DAYBREAK FAMILY GROUP CONFERENCES

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

3. GRANTS AND CONTRACTS

	2024	2023
	£	£
Income arising from the provision of Family Group Conferences and related activities	693,283	821,137
Represented by:		
Restricted Income	73,756	-
Unrestricted Income	619,527	821,137

4. INVESTMENT INCOME

	2024	2023
	£	£
Interest received	26,767	12,696

Investment income was unrestricted in both current and prior years

5. GOVERNMENT GRANTS

	2024	2023
	£	£
Deferred Income b/fwd	-	-
Income received from Government Grants	15,000	-
Amount released to income	(15,000)	-
Deferred Income c/fwd	-	-

This Grant is from Reading Borough Council for a pilot with the Royal Berkshire Hospital Discharge Team, this is part of the discharge pathway planning to prevent readmissions.

DAYBREAK FAMILY GROUP CONFERENCES

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

6. TOTAL RESOURCES EXPENDED

	2024	2023
	£	£
Costs directly allocated to activities		
Staff costs and expenses	217,297	296,078
Cost of family meetings	331,897	367,013
Office costs	4,522	4,522
Audit fees	9,241	6,282
Trustee & regulatory	214	30
Support costs to which the projects make a contribution		
General staff costs & expenses	230,523	241,266
Office costs	41,310	46,555
Legal & professional	7,189	6,781
Bank charges	2,370	2,293
Insurance	2,247	1,991
Depreciation	-	3,224
Total Resources expended	846,810	976,035
Represented by:		
Restricted Expenditure	58,756	23,813
Unrestricted Expenditure	788,054	952,222
	846,810	976,035

7. NET INCOMING RESOURCES FOR THE YEAR

	2024	2023
	£	£
Total Resources expended include:		
Auditors' Fees:		
Audit	9,241	6,282
Other Services	1,656	1,656
Depreciation	-	3,224

DAYBREAK FAMILY GROUP CONFERENCES

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

8. STAFF COSTS

	2024	2023
	£	£
Wages and Salaries	383,874	450,835
Social Security costs	33,033	47,911
Pension costs	24,987	30,430
	<hr/>	<hr/>
	441,894	529,176
	<hr/>	<hr/>

Total remuneration and benefits of Key Management Personnel was £201,501 (2023 £183,562).

One employee received emoluments of £60,000 to £70,000 p.a.

The average monthly number of employees during the year was 14 (2023 - 15)

	<u>2024</u>	<u>2023</u>
Full Time Staff	6	10
Part Time staff	8	5
Full Time equivalents	11	13

Retirement benefit schemes

Defined contribution schemes

The charitable company operates a defined pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to income and expenditure in respect of defined contribution schemes is £24,987 (2023 - £30,430) of these £2,985 (2023 - £2,906) contributions are unpaid as at the balance sheet date.

9. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

There are no related party transactions in the year.

No Trustees received any remuneration during the year whilst in office (2023 - £nil).

One Trustees (2023 - nil) received reimbursement of travel and accommodation expenses of £214.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity.

DAYBREAK FAMILY GROUP CONFERENCES

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

10. TANGIBLE FIXED ASSETS

	Project and Office Equipment	Software Development	Total
<u>Cost</u>	£	£	£
At 1st April 2023	9,669	21,060	30,729
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
At 31st March 2024	9,669	21,060	30,729
	<hr/>	<hr/>	<hr/>
<u>Depreciation</u>			
At 1st April 2023	9,669	21,060	30,729
Charge for year	-	-	-
	<hr/>	<hr/>	<hr/>
At 31st March 2024	9,669	21,060	30,729
	<hr/>	<hr/>	<hr/>
<u>Net Book Value</u>			
At 31st March 2023	-	-	-
	<hr/>	<hr/>	<hr/>
At 31st March 2024	-	-	-
	<hr/>	<hr/>	<hr/>

Included in the above are assets held under hire purchase contracts with net book value of £Nil (2023 - £nil) and depreciation charged in the year of £nil (2023 - £3,224).

Software Development is a Management Information System that has been developed and went live in April 2019. This is being depreciated over 3 years in accordance with the Tangible Fixed Assets accounting policy.

11. DEBTORS

	2024	2023
	£	£
Grants & Contracts Receivable	146,986	51,949
Prepayments and accrued income	37,188	30,913
	<hr/>	<hr/>
	184,174	82,862
	<hr/>	<hr/>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£	£
Trade Creditors	20,881	21,028
Taxation and Social Security costs	8,868	8,212
Net Obligations under hire purchase contracts	2,400	1,800
Other creditors	4,701	1,524
Accruals and deferred income	100,547	65,741
	<hr/>	<hr/>
	137,397	98,305
	<hr/>	<hr/>

Net obligations under hire purchase contracts are secured on the assets concerned.

13. DEFERRED INCOME

Deferred income comprises monies received in advance for activities that are specified to take place in a future accounting period.

	£
Balance as at 1 April 2023	49,882
Amounts released to incoming resources	(49,882)
Amount deferred in year	86,103
	<hr/>
Balance as at 31 March 2024	86,103
	<hr/>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Net obligations under hire purchase contracts

	2024	2023
	£	£
Repayable within one year	2,400	1,800
Repayable within one and five years	4,432	3,600
	<hr/>	<hr/>
	6,832	5,400
Included in liabilities falling due within one year	(2,400)	(1,800)
	<hr/>	<hr/>
	4,432	3,600
	<hr/>	<hr/>

Net obligations under hire purchase contracts are secured on the assets concerned.

DAYBREAK FAMILY GROUP CONFERENCES

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

15. PROVISIONS FOR LIABILITIES AND CHARGES

	£
Balance as at 1 April 2023	39,595
Amounts released to incoming resources	(39,595)
Amount deferred in year	33,670
	<hr/>
Balance as at 31 March 2024	33,670
	<hr/>

The provision relates to family group conferences and associated work that has been commissioned prior to the year end. The exact cost of each family meeting can vary, and the provision is calculated using best estimates.

16. FINANCIAL COMMITMENTS

At 31 March 2024, the charitable company was committed to making the following payments under non-cancellable operating leases.

	2024	2023
	£	£
Operating leases which expire:		
Less than 1 year	2,400	1,004
Between 1 and 2 years	2,008	-
Between 2 and 5 years	2,424	-
Over 5 years	-	-
	<hr/>	<hr/>
	6,832	1,004
	<hr/>	<hr/>

Total operating lease payments in the year were £2,400 (2023 £2,400).

17. FINANCIAL INSTRUMENTS

	£	£
Carrying amount of financial assets:		
Debt instruments measured at amortised cost	768,252	867,289
Carrying amount of financial liabilities:		
Measured at amortised cost	27,713	26,428

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

18. MOVEMENT IN FUNDS

	<u>Notes</u>	At 1st April 2023 £	Income £	Expenditure £	Transfers £	At 31st March 2024 £
Restricted Funds:						
Government Grant	18.2	-	15,000	-	-	15,000
Lifelong Links	18.3		58,756	(58,756)		-
Total Restricted Funds		-	73,756	(58,756)	-	15,000
Unrestricted Funds		756,701	646,294	(788,054)	-	614,941
Designated Funds		-	-	-	-	-
Total Funds		756,701	720,050	(846,810)	-	629,941

	<u>Notes</u>	At 1st April 2022 £	Income £	Expenditure £	Transfers £	At 31st March 2023 £
Restricted Funds:						
Government Grant	18.1	23,813	-	(23,813)	-	0
Total Restricted Funds		23,813	-	(23,813)	-	0
Unrestricted Funds		875,090	833,833	(952,222)	-	756,701
Designated Funds		-	-	-	-	-
Total Funds		898,903	833,833	(976,035)	-	756,701

18.1 Grant from the Department for Education to implement the roll out of the Innovations model of FGC to 22 Local Authorities across England.

18.2 Grant from Reading Borough Council for a pilot with the Royal Berkshire Hospital Discharge Team, this is part of the discharge pathway planning to prevent readmissions.

18.3 Funding for Lifelong Links projects in Portsmouth and Wiltshire to work with children in care to reconnect them with people who can offer them support.

DAYBREAK FAMILY GROUP CONFERENCES

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31st March 2024 are represented by:			
Tangible Fixed Assets	-	-	-
Net Current Assets	653,043	15,000	668,043
Creditors due after more than one year	(4,432)	-	(4,432)
Provisions for liabilities and charges	(33,670)	-	(33,670)
	<hr/>	<hr/>	<hr/>
Total Net Assets	614,941	15,000	629,941
	<hr/>	<hr/>	<hr/>
	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31st March 2023 are represented by:			
Tangible Fixed Assets	-	-	-
Net Current Assets	799,896	-	799,896
Creditors due after more than one year	(3,600)	-	(3,600)
Provisions for liabilities and charges	(39,595)	-	(39,595)
	<hr/>	<hr/>	<hr/>
Total Net Assets	756,701	-	756,701
	<hr/>	<hr/>	<hr/>

DAYBREAK FAMILY GROUP CONFERENCES

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

20. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITY

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2023</u>
		£	£	£
Income and endowments from:				
Charitable activities	3	821,137	-	821,137
Investment Income	4	12,696	-	12,696
Total		833,833	-	833,833
Resources Expended				
Raising Funds	6	12,063	-	12,063
Charitable Activities	6	933,847	23,813	957,660
Other	6	6,312	-	6,312
Total	6	952,222	23,813	976,035
Net (Resources Expended)/Incoming Resources	7	(118,389)	- 23,813	(142,202)
Transfer between Funds		-	-	-
Net (Resources Expended)/Incoming Resources after transfer between Funds		(118,389)	- 23,813	(142,202)
Net Movement in Funds:				
Fund balances brought forward at 1 st April 2023		875,090	23,813	898,903
Fund balances carried forward at 31 st March 2024	18	756,701	-	756,701

Legal & Administrative Information

Board of Trustees

Chair: Max Bullough (Resigned 24th October 2023)
Eleanor Emuss (Elected 24th October 2023)

Treasurer: Geoffrey Millard

Vice Chair: Donna Hill (Appointed 18th April 2023, Elected 24th October 2023)
Vic Stenning
Henrietta Lacey-Gutsell (Appointed 18th April 2023)
Tutu Ariyo (Appointed 18th April 2023)
Wendy Eves (Appointed 24th January 2024)

Secretary: Andrew Pease

Senior Leadership Team

CEO: Debbie Burns
COO: Karen Brown
Finance Manager: Andrew Pease
Office & Impact
Data Manager: Anna Coad

Registered Office

Address: Wessex House
Upper Market Street
Eastleigh
Hampshire
SO50 9FD

Tel: 02380 696644
Email: headoffice@daybreakfgc.org.uk

Charity Number: 1077607
Company Number: 3780726

Registered Auditors

Name: Knight Goodhead Limited
Address: 7 Bournemouth Road
Chandler's Ford
Eastleigh
SO53 3DA

Bankers

Name: Lloyds Bank
Address: Eastleigh Branch
PO Box 1000
Hampshire
BX1 1LT

DAYBREAK



Subscribe

www.daybreakfgc.org.uk | headoffice@daybreakfgc.org.uk | [@daybreakcharity](https://www.instagram.com/daybreakcharity)

Wessex House, Upper Market Street, Eastleigh, Hampshire, SO50 9FD | 023 80 696 644

Registered Charity No: 1077607 Company No: 3780726 | Registered in England and Wales. Limited by guarantee

DAYBREAK FAMILY GROUP CONFERENCES

England & Wales - Charity number 1077607

Accounts



Trustees Annual Report

2022-2023

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01

Message from the Chair and CEO

DAYBREAK

A Message From Our Chair

I am delighted to commend this report to you on behalf of Daybreak's Board of Trustees.

This year, working with the staff of Daybreak, and ably led by our new CEO, Debbie, we have invested time and effort in revising our objectives, purpose and key activities, not so much as to change what we are seeking to undertake as a charity but more so as to try to make our enterprise and mission more easily understood; you will be able to judge how far we have succeeded in that by reading section two.

I am very proud of the achievements and performance of Daybreak across our seven key geographical areas, and you will see for yourself the detail of what has been accomplished on our page titled "A year in numbers". If, like me, the statistics do not convey the real story of our successes, then may I commend to you the case studies which are included below. It is heartening to realise that children like Casey and Donny can be given the support they need to live their better lives through the process of family group conferences, operated on the Daybreak model.

If you know anything about this charity, you will be aware that it has never been content to rest on its laurels and simply plan to do only more of the same. Our section on Future Plans gives a clear picture of how we are going to move forward and build on the experience and expertise we cherish in-house as well as recruit and expand where we can bring greater influence and contribution to benefit those we will work with and for.

I will be stepping down as Chair of the Board this year and so I thank all colleagues with whom I have worked for the support and opportunity they have afforded me in my role and I wish Daybreak and all who are associated with it, every success going forward.



Max Bullough - Chair

A Message From Our CEO

I am delighted to have been appointed as Daybreak's CEO after the retirement of Richard Chalmers. It has been a very busy year, and I would like to thank all the staff and trustees who have made me feel so welcome.

As someone who had not previously been involved in Family Group Conferences, I undertook the 3-day Daybreak FGC training; what an eye opener! The simplicity of the concept belies the complexities of getting an FGC to fruition. I have great admiration for our team of Coordinators who have immense skill and work so hard to prepare families to be able to engage fully in the process. The effort that goes into preparing families means that the outcomes are significant: giving families agency, improving confidence in their own ability to affect change, increasing resilience, and improving self-esteem.

This year we have enabled over 1,000 children and young people to benefit from an FGC, bringing over 3,500 adults together to use their strengths as wider family networks to develop supportive and robust plans to keep those children safe. The plans also support parents with a range of issues including poor mental health, which we have seen as a growing issue over the past year.

We know that the current economic climate means that there are difficult financial times ahead for the charity sector, and for those who benefit from our services. We want to ensure that we have impact for our beneficiaries both now and, in the future, and we have spent time this year developing our 2023-2028 strategic plan to meet that ambition. We are determined to diversify our funding streams and develop our services to meet the multiple challenges facing society. It is going to be a tough task, but having spent a year with the team at Daybreak I know that it is one that we are up to.



Debbie Burns - CEO

02

Objectives, Purpose and Key Activities

DAYBREAK

Objectives, Purpose & Key Activities

Vision, Mission & Values

Our Vision

A world where 'families' and communities work together to make decisions and solve problems affecting their lives.

Our Mission

By engaging people with their wider networks, we aim to help them make informed decisions that improve their quality of life.

Our Values

We are professional

We act with integrity and are transparent in our actions. We are reliable and care about our responsibilities. We hold ourselves to account and take responsibility for our actions, using experiences as opportunities to learn and grow. We are dedicated and committed to making a difference through all that we do.

We are Respectful

We do not judge others and are inclusive, celebrating and embracing our differences. We actively listen to and value opinions and ideas equally because we know that this supports our learning and strengthens the difference we make.

We are Trustworthy

We are dependable and can be counted on to do what we say we will do, building genuine relationships with others to achieve this.

"Thank you for being so professional. Excellent communication and done in a timely manner."

Social Worker

Purpose, Core Aims & Activities

Purpose

Our purpose as set out in our governing document is:

To set up and maintain a Family Group Conference (“FGC”) facility to assist children, young people and adults in danger, suffering or being abused physically, sexually or mentally or whose social conditions are such that they require support to enable them and their families to make effective decisions for themselves.

To benefit the community with a view to enhancing the responsibility of such children, young people and adults, their families and extended networks, enriching family life and undertaking any charitable purposes for their benefit.

To advance the education of the community by improving the skills and knowledge of FGC and other related practitioners through the provision of training programmes, workshops, conferences, consultation and advice.

Our Core Aims

- Harness the power of families and communities to solve problems.
- Empower people to proactively engage in decisions that affect them.
- Champion the voice of children, young people, and adults who might otherwise remain unheard.

Activities

This year we have delivered our core aims through the provision of Family Group Conferences (FGC) in the Children’s Social Care arena. Families are referred for an FGC when there is concern for the safety or wellbeing of a child or children within the family. Children are often already subject to a Child Protection Plan and are at risk of being taken into the care of the Local Authority. The FGC is completely voluntary and families are never forced to participate.

An FGC brings the wider network of family and friends together to develop a plan to address the issues they face. The FGC builds on the strengths within the family network that can be used to support the child or young person and the adults involved. The decision making is taken from the professionals and put back into the hands of the family. Families generally know more about their situation than professionals and are often able to make better decisions for their children.

Daybreak co-ordinators engage with the family explaining how the FGC works and exploring who in their wider network might be able to support and should, therefore, be invited to the FGC. The co-ordinator meets with all participants beforehand to ensure that they understand the process. They organise the meeting at a time and place decided by the family.

The FGC itself is in three parts:

Information Sharing: The concerns for the child or young person are reiterated by the referrer and resources available to support the family are shared.

Private Family Time: The family meet in private without any professionals in attendance. During this time they discuss the information they have heard and work out and agree a plan. They also decide on who will be responsible for monitoring the plan and what support they may need.

Agreeing the Plan: The family share the plan with the referrer and the co-ordinator. The plan is accepted unless the referrer feels that the child or young person is still at risk. The plan is written up by the co-ordinator, who takes care to ensure that the family's words are used; the plan is then shared with all participants.

We have also been piloting a small number of Contextual Safeguarding FGCs, where young people are at risk outside the home. This could be because they are vulnerable to sexual or criminal exploitation or are engaged in behaviours that put them at risk. We are in the early stages of delivery, with Wiltshire Council and have had some interest from one other local authority, which we will be exploring next year.

The work carried out by Daybreak is done so in accordance with the charity's purpose, for the public benefit with regard to the Charity Commission's public benefit guidance, and in accordance with the general framework for trustee decision-making.



03

Achievements and Performance

DAYBREAK

Achievements & Performance

Portsmouth



Dorset



Wiltshire



Hackney



Hillingdon



Bromley



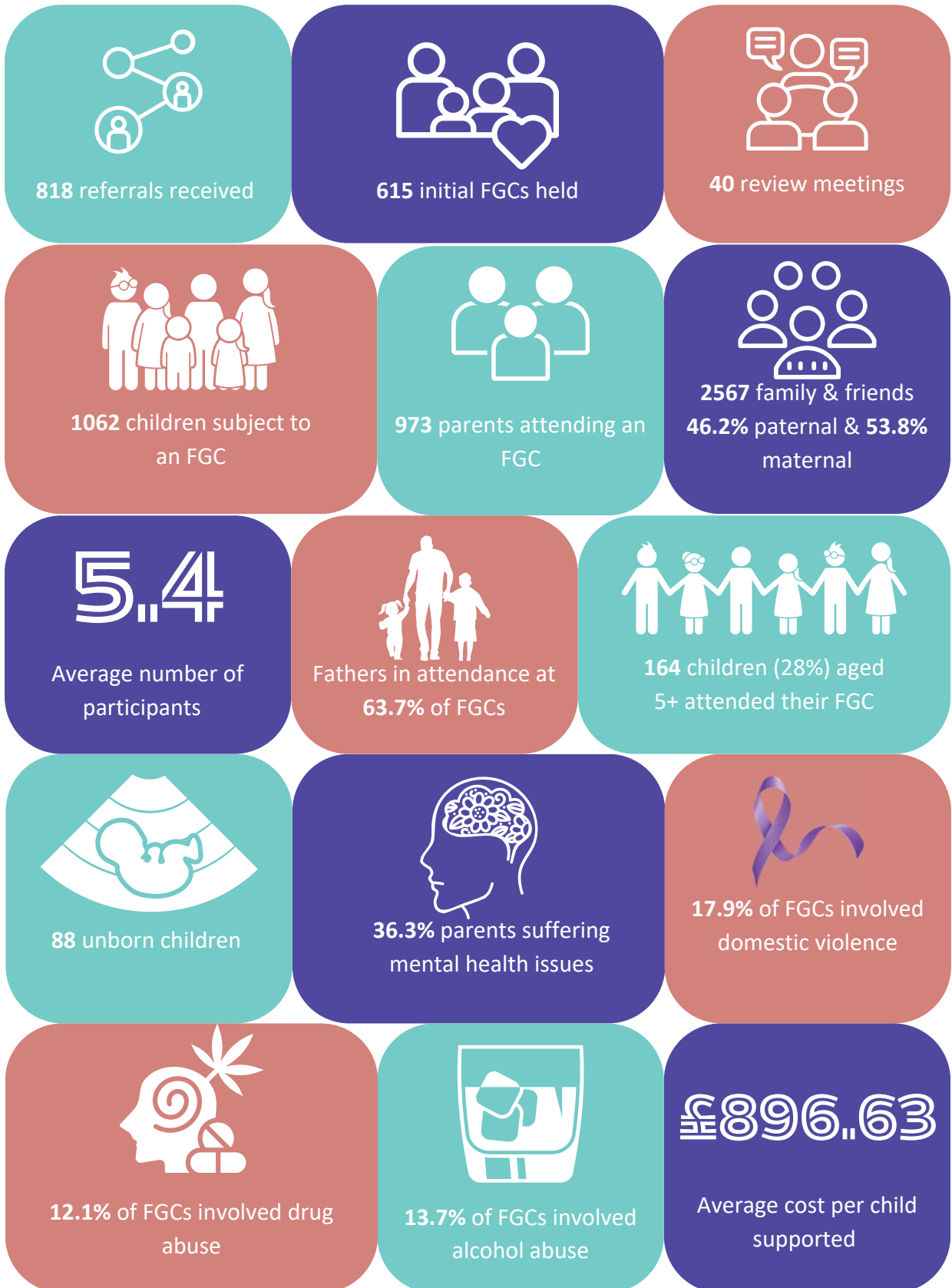
Reading



We were disappointed not to have retained the Hillingdon contract when it was retendered in March 2023. However, we are exceptionally pleased to have delivered the full number of FGCs in the first year of our contract in Reading.

*Conversion rate refers to the number of referrals that reach conference. The average conversion rate across England is 68%

A Year in Numbers



Research

The evaluation report 'Randomised controlled trial of FAMILY GROUP CONFERENCING AT PRE-PROCEEDINGS STAGE', in which Daybreak was the practice lead and a key delivery partner, was published in June 2023 by Foundations: What Works Centre For Children & Families. The key findings were:

- Children whose families were referred for an FGC were less likely to go into care twelve months after the pre-proceedings letter was issued. Just over a third of children (36.2%) whose families were referred to a family group conference were taken into care, compared to 44.8% of children who were not referred.
- The RCT found that children referred for family group conferences were less likely to go to court for decisions about their care. At the end of the study, 59% of children referred for family group conferences had care proceedings issued, compared to 72% of children who were not referred.
- The RCT found that children referred for family group conferences spent less time in care. Six months after the pre-proceedings letter, children whose families had been referred for family group conferences, and subsequently went into care, had spent an average of 87 days in care, compared to 115 days for children who were not referred.

Feedback

Over the past couple of years when the pandemic has impacted on the delivery of the organic FGC model we have not systematically collected and analysed feedback from FGC participants; therefore, we are unable to provide outcome data for the past year. However, we do know that of the 40 reviews that were commissioned by Local Authorities children were all either still with or had been returned to the family home; families were still working to plans even though not all actions were successful.

"It means we are all on the same page and know what is expected of us in the future, so it will be easier for us to move forward."

Parent

Case Study One

Casey* was 3 years old when her family was referred to Daybreak for an FGC. Casey's mum had been known to Social Services for three years. She suffered from poor mental health, and feared that she would harm Casey. When Casey was a year old her maternal grandmother was living with the family, providing enough protective factors for Social Services to close the case.

However, at the point the family was referred to Daybreak her maternal grandmother was no longer living with the family and was unable to provide support due to poor health. Casey's mum had been raped and sexually assaulted leading to a decline in her mental health and fears for Casey's safety. Her mum's mental health issues were also impacting on Casey's behaviour. Casey was placed with her paternal grandmother whilst her mum sought help for her mental health. The relationship between family members was strained and they were struggling.

The family group conference was to address the following questions:

- What plan can be put in place to ensure Casey is safe, well and that her basic care and developmental needs are consistently met?
- What will Casey's visits/time with each parent look like and how can the family ensure that it is a consistent and positive experience for everyone?
- Who can the parents reach out to for support during difficult times or if they were to be feeling overwhelmed?
- Who can help support the parents to continue with their engagement with services and attend all meetings and appointments if needed?

- Would family/friends notice a decline in the wellbeing of the parents and if they had any worries or concerns about care, safety and wellbeing of Casey what would they do?
- If for any reason parents were unable to care for Casey, who within the family and friends network is willing to complete an assessment in order to care for Casey in the short or long term?

The FGC was attended by Casey's mum, maternal grandmother, three maternal second cousins and mum's support worker. At the end of the FGC the family had drawn up a plan that addressed each of the questions asked of them in both for the short and the long term.



Case Study One Continued

A review meeting was held three months later. Casey was now back with her mum and regularly attending nursery for 4 afternoons per week. She had regular family days out and overnight stays with her maternal second cousins. She was also staying with her maternal grandmother once a month. Two maternal family friends were also providing support both practical and emotional for Casey's parents.

Plans were in place for Casey to spend one night per month with her dad at her paternal grandmother's home once all risk and medical assessments were completed.

Mum was actively engaged with her therapy and had completed her recovery courses. There was a lot of support from family and friends, and everyone was alert to any decline in mum's mental health.

The social worker was impressed with how the FGC plan had been implemented. She felt that the family network had gone beyond the support they had said they would provide.

Case Study Two

When Donny's* family was referred for a Family Group Conference, Donny was 14 years old. He had been on a child protection plan for 8 months due to increasing numbers of missing episodes, where nobody knew where he was; there were serious concerns that he was at risk of exploitation during these episodes.

Donny was involved in offending behaviour including threats of violence, suspected robbery, fighting and carrying a knife. His school attendance was less than 50% and he was finally excluded for threatening behaviour with a knife; he was transferred to an Alternative Provision. There were ongoing care proceedings, and the Local Authority were searching for a placement for Donny.

Donny was placed into foster care aged 1 and stayed until he was 4 years old when he went to live with his dad and his stepfamily. There were concerns that his dad was not supporting Donny or working with professionals to keep him safe.

Donny's bail conditions mandated living and sleeping at his dad's house, and only visiting his mum, who was using drugs and had poor mental health, one day per week. Donny was breaking those conditions and regularly staying at his mum's.

The Family Group Conference was to address several questions:

- What arrangements could the family make to ensure Donny had regular but structured contact with his mum?
- How could family members ensure good communication between family members to ensure Donny was always safe and accounted?
- How could the family support Donny to attend sports and leisure activities, including attendance at a local mentoring scheme and what would this look like?

Case Study Two Continued

Donny attended the meeting along with his mum, paternal aunt, step-mum, stepsister, half-brother; an advocate, and mum's support worker from Pact (charity). During their private time, the family drew up a plan to address the above questions.

A review meeting was held five months later and showed some very positive progress for Donny despite concerns about remaining in contact with his mum. The contact had not been structured and Donny had witnessed his mum's drug and alcohol misuse leading to him being upset and concerned about her wellbeing. Another plan was agreed to resolve this. Communication between the family had improved slightly but not as well as hoped.

Donny was regularly attending the local mentoring project once a week; he was going boxing once a week and had joined a gym, which he attended regularly. With support from his mentor, he was also beginning to engage in more activities. Donny was attending his Alternative Provision and had also started mainstream college where his timetable was gradually increasing. He had a 1:1 tutor at school and was doing well. Donny was still living with his dad.



*all names have been changed

04

Future Plans

DAYBREAK

Future Plans

At the core of our work is empowering people to proactively engage in decisions that affect them. Good decisions are based on accurate information and trusting relationships; our services are therefore open, honest, and based on mutual respect.

We currently deliver Family Group Conferences in the arena of Children's Social Care, enabling families to develop plans to keep their children safe and within the family unit. We aim to grow our impact in this field through the development of new services and a revitalized training arm.

Society is facing multiple challenges including an aging population, a mental health crisis, an NHS that is overwhelmed and a growing prison population. It is our ambition to deliver services in some of these or other areas where we believe they will make a difference to individuals, families, and communities.



"They
listened to
my ideas and
how I felt."

We have developed a new 5-year strategy for 2023-2028, with three key objectives:

Objective One

To grow and develop sustainably to have impact now and in the future

We want to ensure that Daybreak continues to make a difference to the lives of children, young people, and adults facing challenges. We want to enable more people to have access to our services that we know will have a positive impact on their lives. We will do this by:

- Increasing the range of services that we offer
- Increasing and diversifying our funding
- Increasing the number of partnerships we have with a variety of different organisations
- Broadening the areas in which we deliver our services
- Ensuring the Board is relevant for both now and the future

Objective Two

To create a culture of learning that improves the difference we make

We want to ensure that our services are relevant and effective in making the most difference possible to our beneficiaries. We want to be as effective and efficient as possible in delivering on our mission. We will do this by:

- Developing the effectiveness of our impact practice
- Developing opportunities for our beneficiaries to engage and enhance our learning
- Increasing engagement with our staff team
- Prioritising staff development and learning opportunities
- Creating a culture of learning and reflection at Board level

Objective Three

To raise awareness of Daybreak's services to a wider audience

We want more people to be aware of the difference we make for our beneficiaries. We want to celebrate and engage stakeholders with our successes and grow our supporter base. We will do this by:

- Developing the effectiveness of our impact practice
- Developing and implementing a marketing and communications strategy
- Promoting the difference we make to our stakeholders

Key Activities for 2023 - 2024

- Recruit a Fundraising Manager to focus on generating income through grants and trusts
- Focus on developing our training offer with a dedicated Training Manager
- Develop a process for longer term engagement with families to track impact of FGCs
- Explore digital platforms for more efficient ways of engaging with our beneficiaries
- Focus on our ability to effectively communicate with our wider stakeholders

05

Financial Review

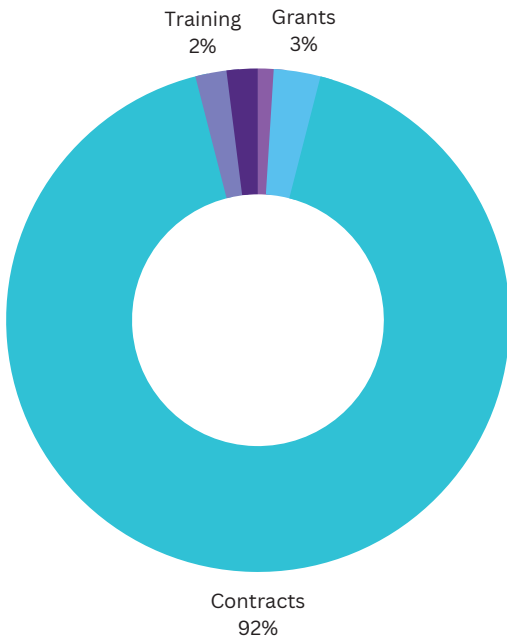
DAYBREAK

Financial Review

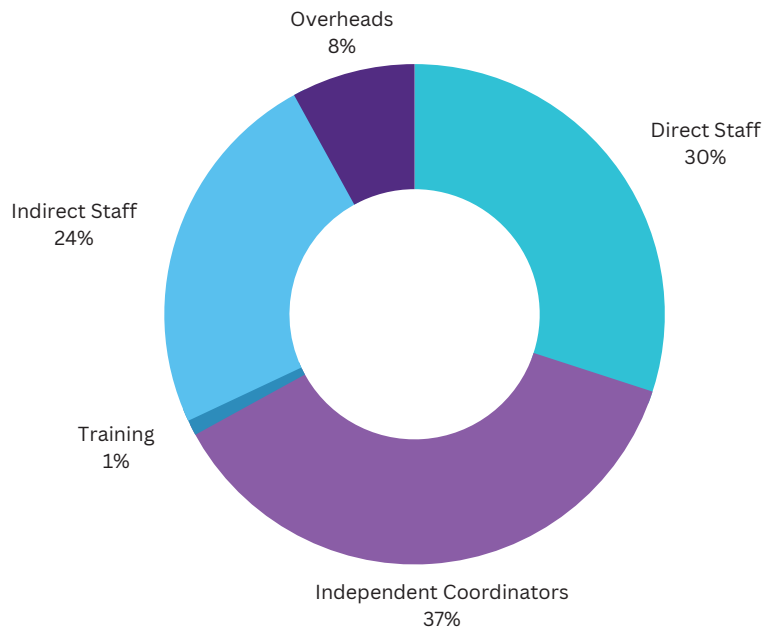
Summary

	2023	2022 As restated
Income From Charitable Activities	£821,137	£975,787
Income From Investments	£12,696	£3,602
	<hr/> £833,833	<hr/> £979,389
Expenditure On Charitable Activities	£976,305	£959,088
Net Income/Expenditure	<hr/> £-142,202	<hr/> £20,301

Income



Expenditure



Review

Our income has reduced by 15% on 2021-2022, which is due to the end of the DfE research grant.

The deficit for this year is in part a result of the Board of Trustees taking a decision to invest some of the reserves into bolstering the core of the organisation. When Richard Chalmers announced his intention to retire the Trustees decided to not only replace the CEO but to appoint a COO. This allows the organisation to not only focus on strategic direction and growth, but also on operational excellence.

We have also recognised the effect of the cost of living crisis on our staff and have tried to ensure that our salaries remain competitive. This has, inevitably, affected the cost of delivering our services, which has not been reflected in financial increases in our current contracts.

Reserves

The Board has established a reserves policy to enable the Charity to be managed efficiently and to allow the management sufficient time to find new sources of income if all major pieces of work were to cease. The policy is to hold unrestricted funds to a level that allows between three and six months to generate new funding and if necessary to instigate an orderly closure of the business.

The level of unrestricted operating expenditure is monitored on an ongoing basis throughout the year to ensure that it meets the requirements of the Reserves Policy. The Reserves Policy is reviewed annually by the Board.

The level of unrestricted funds as at 31 March 2023 meets the requirements of the Reserves Policy for the coming year. The Trustees regularly review how to best utilise reserves whilst considering the fact that the Charity needs to access new funding sources for the future. However, currently this position gives the Charity the opportunity to continue to explore new ways of fulfilling its obligations under its Articles of Association for the benefit of the public and these are explored further under 'Plans for Future Periods' below.



We feel extremely supported knowing that there are organisations who are prepared to listen and assist.

06

Structure, Governance and Management

DAYBREAK

Structure, Governance & Management

Governing Document

Daybreak is a charitable company limited by guarantee, registered in England and Wales; the charity was established on 1st June 1999. It is governed by its Articles of Association.

Board of Trustees

The Trustees have ultimate responsibility for the effective and efficient running of the charity, ensuring that it is delivering against its charitable objects and providing public benefit.

The Trustees are Directors of Daybreak for the purposes of company law. No Trustee has any financial interest in the charity. No Trustee receives any remuneration for their services as Trustee, but they may be reimbursed for reasonable and necessary expenses.

Recruitment & Appointment of Trustees

With regards, to the recruitment of new trustees, we ensure that we follow our Safer Recruitment Policy as for all other roles. Potential trustees may be nominated, sought out or volunteer themselves for consideration. The Chair of Trustees and the Chief Executive meet with and interview potential trustees and then decide whether to invite them to a Trustees' meeting.

The potential trustees are voted on to the Board of Trustees by a majority vote at a meeting of Trustees. The full trustee status occurs once a DBS check has been obtained.

Trustees retire by rotation over a three year cycle. In accordance with the Articles of Association, a Trustee shall cease to hold office if he/she is absent without the permission of the Trustees from all

their meetings held within a period of six months and that the Trustees resolve that his/her office be vacated.

Trustee Induction & Training

The CEO oversees the induction of new Trustees. Induction is divided into four key areas of knowledge and understanding:

- 1.The Nature of the Charity
- 2.Role of the Trustee
- 3.Board Issues
- 4.Building a Link with our People

All Trustees undertake Safeguarding training and are invited to training on the FGC process, enabling them to have a better understanding of the nature of FGCs. They are also encouraged to attend an FGC where permission can be sought from families involved.

Decision Making and Management Structure

The Board of Trustees agree the strategy and the annual budget linked to it. They then delegate the day to day management of the charity to the CEO and through them to the Senior Leadership Team. Performance is measured at the quarterly Board meetings through the Balanced Scorecard.

The Senior Leadership Team consists of:

- Chief Operating Officer
- Finance Manager
- Office & Impact Data Manager

Pay & Remuneration

Daybreak places all job roles within a salary range; these are reviewed on an annual basis, based on comparable sector benchmarking, inflation, and our financial position. There is clear guidance for setting salaries and recommending salary increases, which is used in conjunction with annual appraisals.

The Board of Trustees reviews the remuneration of the Senior Leadership Team annually in conjunction with annual appraisals.

Risk Management

The Board of Trustees has overarching responsibility for assessing risks faced by the charity, and delegates management of such risk to the Senior Leadership Team. Major risks have been reviewed and systems established to mitigate these risks. The risk register is regularly reviewed by the Senior Leadership Team and Trustees.

The principal risks facing the charity are:

Financial Sustainability

Currently, Daybreak is reliant on contracts with Local Authorities for its income. The cost of delivering our services has increased; current contracts do not reflect the current levels of inflation. The Trustees have agreed to use some of the charity's reserves to recruit a Fundraising Manager and a Training Manager to help diversify funding streams.

Reputational Risk

Our reputation is one of our key assets. The Board and Senior Leadership Team ensure that we have policies and procedures that enable us to deliver our services in a way that helps us achieve our charitable impact and help us protect our reputation. These include robust financial controls and safeguarding processes.

Recruitment & Retention of Staff

Our staff are our most valuable asset. Recruitment is difficult in the current climate, and we need to ensure that we have the number and quality of staff we need to deliver the quality of services that our beneficiaries deserve. The benefits of working for Daybreak are a focus for recruitment as well as salaries that are sector comparable.

Statement of Trustees Responsibilities

The Trustees (who are also Directors of Daybreak Family Group Conferences 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 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

And finally

Heartfelt thanks are offered by the Trustees to all those involved in our work, whether they are employees, independent contractors, volunteers or other supporters.



Max Bullough, Chair of Trustees
On behalf of the Trustees

The Trustees are responsible for keeping adequate 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.

Statement As To Disclosure of Information To Auditors

Each Trustee 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 auditor is aware of such information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Date: 26/10/2023 | 01:04 PDT

07

Auditor's Report

DAYBREAK

Auditor's Report

Report of the Independent Auditors to the Trustees of Daybreak FGC

Opinion

We have audited the financial statements of Daybreak Family Group Conferences (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 notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

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

Conclusions relating to going concern

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

Opinions on other matters prescribed by the Companies Act 2006

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within 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 the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

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

- adequate 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 statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows: the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection, employment, environmental and health and safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships.
- tested journal entries to identify unusual transactions.
- tested a sample of BACS payments to identify payments being made to unexpected bank accounts.
- performed transactional testing on payroll costs in respect of those employees with responsibility or authority in connection with the payroll function.
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation.
- enquiring of management as to actual and potential litigation and claims.
- reading minutes of those charged with governance.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

report.

A further description of our responsibilities is available on the Financial Reporting Council's website at:
<https://www.frc.org.uk/auditorsresponsibilities>.
This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Adam Buse

Adam Buse ACA (Senior Statutory Auditor)
for and on behalf of Fiander Tovell Limited

26/10/2023 | 14:21 BST

Chartered Accountants
Statutory Auditor

Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

08

Financial
Statements

DAYBREAK

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31ST MARCH 2023

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2023</u>	<u>Total</u> <u>2022</u> <u>As restated</u>
		£	£	£	£
Income and endowments from:					
Charitable activities	3	821,137	-	821,137	975,787
Investment Income	4	12,696	-	12,696	3,602
Total		<u>833,833</u>	<u>0</u>	<u>833,833</u>	<u>979,389</u>
Resources Expended					
Raising Funds	5	12,063	-	12,063	8,494
Charitable Activities	5	933,847	23,813	957,660	943,607
Other	5	6,312	-	6,312	6,987
Total	5	<u>952,222</u>	<u>23,813</u>	<u>976,035</u>	<u>959,088</u>
Net (Resources Expended)/Incoming Resources	6	-118,389	-23,813	-142,202	20,301
Transfer between Funds		-	-	-	-
Net (Resources Expended)/Incoming Resources after transfer between Funds		-118,389	-23,813	-142,202	20,301
Net Movement in Funds:					
Fund balances brought forward at 1 st April 2022		875,090	23,813	898,903	878,602
Fund balances carried forward at 31 st March 2023	17	<u>756,701</u>	<u>-</u>	<u>756,701</u>	<u>898,903</u>

BALANCE SHEET AS AT 31ST MARCH 2023

	Notes	<u>2023</u>		<u>2022</u>
		£	£	<u>As restated</u>
				£
Fixed Assets				
Tangible Assets	9		-	3,224
Current Assets				
Debtors	10	82,862	133,131	
Cash at Bank and in Hand		815,339	1,003,560	
		<u>898,201</u>	<u>1,136,691</u>	
Creditors: amounts falling due within one year	11	(98,305)	(196,975)	
Net Current Assets		<u>799,896</u>		<u>939,716</u>
Total Assets less Current Liabilities		<u>799,896</u>		<u>942,940</u>
Creditors: amounts falling due after more than one year	13	(3,600)		(3,387)
Provisions for liabilities and charges	14	(39,595)		(40,650)
Net Assets		<u>756,701</u>		<u>898,903</u>
Funds:				
Unrestricted Funds				
Designated funds		-	-	
General unrestricted funds		756,701	875,090	875,090
Restricted Funds			0	23,813
Total Funds	17	<u>756,701</u>		<u>898,903</u>

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

The financial statements (pages 32 to 47) were approved by the trustees on 26/10/2023 | 01:04 PDT and signed on their behalf by:

.....  Max Bullough, Chair of Trustees

 Geoff Millard, Treasurer

Company Registration No. 3780726

CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2023

	2023	2022
	£	As restated £
Cash flows from operating activities:		
Net cash provided by operating activities	(200,917)	45,230
Cash flows from investing activities		
Interest received	12,696	3,602
Purchase of Equipment	-	0
	<hr/>	<hr/>
Net cash provided by investing activities	12,696	3,602
	<hr/>	<hr/>
Cash flows from financing activities		
Net Cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period	(188,221)	48,832
Cash and cash equivalents at the beginning of the reporting period	1,003,560	954,728
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash and cash equivalents at the end of the reporting period	815,339	1,003,560
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(142,202)	293,197
Adjusted for:		
Depreciation charges	3,224	10,243
Dividends, interest and rents from investments	(12,696)	(3,602)
(Increase)/decrease in debtors	50,269	50,305
Increase/(decrease) in creditors	(99,512)	(304,913)
	<hr/>	<hr/>
Net cash provided by operating activities	(200,917)	45,230
	<hr/>	<hr/>
Analysis of cash and cash equivalents		
Cash in hand	815,339	1,003,560
Notice deposits (less than 3 months)	-	-
	<hr/>	<hr/>
	815,339	1,003,560
	<hr/> <hr/>	<hr/> <hr/>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Accounting convention

These accounts have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charitable company is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling (GBP), which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

b) Company Status

The Charity is a private limited company limited by guarantee incorporated in England and Wales. The members of the company are the Trustees named on page 48. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

The registered office of the Charity is detailed on page 48.

c) Going concern

Working in a sector where funding continues to be tight, Daybreak continue to apply for alternative sources of funding and reduce costs where necessary. This will enable the charitable company to continue to provide Local Authorities with the best possible service with the limited funds available.

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

d) Fund Accounting

Unrestricted funds 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 funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost 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.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023e) Incoming Resources

All incoming resources are recognised when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants, including Government Grants and contracts, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, including government grants and contracts, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income is deferred when the monies being paid over are specifically designated for a future time period.

Donated services and facilities are included at the value to the charity where this can be quantified. No amounts are included in the financial statements for services donated by volunteers.

Investment income is included when receivable.

f) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with submitting applications for new funding.

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly with the exception of the cost of fund raising which has been split as a percentage of the general staff costs and expenses within the Support Costs category. Organisational overheads are allocated directly to an overhead cost centre. The individual projects make a contribution to cover these costs by way of a transfer. The details are set out in note 5.

g) Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets costing less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset on a straight line basis over its expected useful economic life which in all cases is estimated at 3 years.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023h) Impairment

At each reporting end date, the charitable company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

i) Debtors

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

j) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

k) Creditors

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

l) 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.

m) Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs. These are subsequently carried at amortised cost using the effective interest method, unless the arrangement constitutes a financing transaction. Where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

n) Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financial transaction. Where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

o) Pension Costs

The Charity contributes to either an employee's individual pension plan or to a stakeholder pension scheme which Daybreak administers on behalf of its employees. Expenditure is charged on an accruals basis in accordance with the employee's contract of employment.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023

p) Operating Leases

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

q) Provisions

Provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

r) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2. ESTIMATES AND JUDGEMENTS

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

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

There were no key estimates or judgements that would materially affect the accounts.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 20233. GRANTS AND CONTRACTS

	2023	2022
	£	As restated £
Income arising from the provision of Family Group Conferences and related activities	821,137	975,787
Represented by:		
Restricted Income	0	0
Unrestricted Income	821,137	975,787

4. INVESTMENT INCOME

	2023	2022
	£	£
Interest received	12,696	3,602

Investment income was unrestricted in both current and prior years

5. TOTAL RESOURCES EXPENDED

	2023	2022
	£	£
Costs directly allocated to activities		
Staff costs and expenses	296,078	329,325
Cost of family meetings	367,013	368,620
Evaluation and research	-	-
Office costs	4,522	4,522
Audit fees	6,282	6,930
Trustee & regulatory	30	57
Support costs to which the projects make a contribution		
General staff costs & expenses	241,266	169,872
Office costs	46,555	57,890
Legal & professional	6,781	7,164
Bank charges	2,293	1,819
Insurance	1,991	2,646
Depreciation	3,224	10,243
Total Resources expended	976,035	959,088
Represented by:		
Restricted Expenditure	23,813	169,839
Unrestricted Expenditure	952,222	789,249
	976,035	959,088

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 20236. NET INCOMING RESOURCES FOR THE YEAR

	2023	2022
	£	£
Total Resources expended include:		
Auditors' Fees:		
Audit	6,282	6,930
Other Services	1,656	1,674
Depreciation	3,224	10,243

7. STAFF COSTS

	2023	2022
	£	£
Wages and Salaries	450,835	418,590
Social Security costs	47,911	41,185
Pension costs	30,430	29,816
	529,176	489,591

Total remuneration and benefits of Key Management Personnel was £183,562 (2022 £123,655).

One employee received emoluments of £60,000 to £70,000 p.a.

The average monthly number of employees during the year was 15 (2022 - 16)

	<u>2023</u>	<u>2022</u>
Full Time Staff	10	9
Part Time staff	5	7
Full Time equivalents	13	14

Retirement benefit schemes**Defined contribution schemes**

The charitable company operates a defined pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to income and expenditure in respect of defined contribution schemes is £37,320 (2022 - £29,816) of these £2,906 (2022 - £2,769) contributions are unpaid as at the balance sheet date.

8. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

There are no related party transactions in the year.

No Trustees received any remuneration during the year whilst in office (2022 - £nil).

No Trustees (2022 - nil) received reimbursement of travel and accommodation expenses.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 20239. TANGIBLE FIXED ASSETS

	Project and Office Equipment	Software Development	Total
<u>Cost</u>	£	£	£
At 1st April 2022	9,669	21,060	30,729
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31st March 2023	9,669	21,060	30,729
	<hr/>	<hr/>	<hr/>
<u>Depreciation</u>			
At 1st April 2022	6,445	21,060	27,505
Charge for year	3,224	-	3,224
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31st March 2023	9,669	21,060	30,729
	<hr/>	<hr/>	<hr/>
<u>Net Book Value</u>			
At 31st March 2022	3,224	0	3,224
	<hr/>	<hr/>	<hr/>
At 31st March 2023	0	0	0
	<hr/>	<hr/>	<hr/>

Included in the above are assets held under hire purchase contracts with net book value of £0 (2022 - £3,224) and depreciation charged in the year of £3,224 (2022 - £3,223).

Software Development is a Management Information System that has been developed and went live in April 2019. This is being depreciated over 3 years in accordance with the Tangible Fixed Assets accounting policy.

10. DEBTORS

	2023	2022
	£	£
Grants & Contracts Receivable	51,949	102,412
Prepayments and accrued income	30,913	30,719
	<hr/>	<hr/>
	82,862	133,131
	<hr/>	<hr/>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 202311. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	As restated £
Taxation and Social Security costs	8,212	10,409
Net Obligations under hire purchase contracts	1,800	1,935
Other creditors	22,552	36,681
Accruals and deferred income	65,741	147,949
	<hr/>	<hr/>
	98,305	196,974
	<hr/>	<hr/>

Net obligations under hire purchase contracts are secured on the assets concerned.

12. DEFERRED INCOME

Deferred income comprises monies received in advance for activities that are specified to take place in a future accounting period.

	£
Balance as at 1 April 2022 restated	121,966
Amounts released to incoming resources	(121,966)
Amount deferred in year	49,882
	<hr/>
Balance as at 31 March 2023	49,882
	<hr/>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**Net obligations under hire purchase contracts**

	2023	2022
	£	£
Repayable within one year	1,800	1,935
Repayable within one and five years	3,600	3,387
	<hr/>	<hr/>
	5,400	5,322
Included in liabilities falling due within one year	(1,800)	(1,935)
	<hr/>	<hr/>
	3,600	3,387
	<hr/>	<hr/>

Net obligations under hire purchase contracts are secured on the assets concerned.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 202314. PROVISIONS FOR LIABILITIES AND CHARGES

	£
Balance as at 1 April 2022	40,650
Amounts released to incoming resources	(40,650)
Amount deferred in year	39,595
	<hr/>
Balance as at 31 March 2023	39,595
	<hr/>

The provision relates to family group conferences and associated work that has been commissioned prior to the year end. The exact cost of each family meeting can vary, and the provision is calculated using best estimates.

15. FINANCIAL COMMITMENTS

At 31 March 2023, the charitable company was committed to making the following payments under non-cancellable operating leases.

	£	£
Operating leases which expire:		
Less than 1 year	1,004	1,235
Between 2 and 5 years	-	-
Over 5 years	-	-
	<hr/>	<hr/>
	1,004	1,235
	<hr/>	<hr/>

Total operating lease payments in the year were £12,510 (2022 £14,820).

16. FINANCIAL INSTRUMENTS

	2023	2022
	£	£
Carrying amount of financial assets:		
Debt instruments measured at amortised cost	867,289	1,105,972
Carrying amount of financial liabilities:		
Measured at amortised cost	26,428	40,840

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 202317. MOVEMENT IN FUNDS

	<u>Notes</u>	At 1st April 2022 £	Income £	Expenditure £	Transfers £	At 31st March 2023 £
Restricted Funds:						
Department for Education Grant	17.1	23,813	-	(23,813)	-	-
Total Restricted Funds		23,813	-	(23,813)	-	-
Unrestricted Funds		875,090	833,833	(952,222)	-	756,701
Designated Funds		-	-	-	-	-
Total Funds		898,903	833,833	(976,035)	-	756,701

	<u>Notes</u>	At 1st April 2021 As restated £	Income As restated £	Expenditure As restated £	Transfers £	At 31st March 2022 As restated £
Restricted Funds:						
Department for Education Grant	17.1	296,709	-	(272,896)	-	23,813
Total Restricted Funds		296,709	-	(272,896)	-	23,813
Unrestricted Funds		581,893	979,389	(686,192)	-	875,090
Designated Funds		-	-	-	-	-
Total Funds		878,602	979,389	(959,088)	-	898,903

18.1 Grant from the Department for Education to implement the roll out of the Innovations model of FGC to 22 Local Authorities across England.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 202318. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31st March 2023 are represented by:			
Tangible Fixed Assets	-	-	-
Net Current Assets	823,709	(23,813)	799,896
Creditors due after more than one year	(3,600)	-	(3,600)
Provisions for liabilities and charges	(39,595)	-	(39,595)
	<hr/>	<hr/>	<hr/>
Total Net Assets	780,514	(23,813)	756,701
	<hr/>	<hr/>	<hr/>
	Unrestricted Funds	Restricted Funds	Total
	As restated	As restated	As restated
	£	£	£
Fund balances at 31st March 2022 are			
Tangible Fixed Assets	3,224	-	3,224
Net Current Assets	915,903	23,813	939,716
Creditors due after more than one year	(3,387)	-	(3,387)
Provisions for liabilities and charges	(40,650)	-	(40,650)
	<hr/>	<hr/>	<hr/>
Total Net Assets	875,090	23,813	898,903
	<hr/>	<hr/>	<hr/>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 202319. PRIOR PERIOD ADJUSTMENT

A prior year adjustment has been made to restate the restricted fund. This is due to funds not being fully released in line with submissions to the Department for Education, in prior years.

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 1 April 2021 as previously reported:	210,281	371,612	581,893
Adjustments on restatement:			
Adjustment to grant income recognition		296,709	296,709
Reallocation of restricted grant expenditure	371,612	(371,612)	-
	<hr/>	<hr/>	<hr/>
	581,893	296,709	878,602
	<hr/>	<hr/>	<hr/>
Fund balances at 1 April 2022 as previously reported	400,421	474,669	875,090
Adjustments on restatement:			
Adjustments already reflected in 1 April 2021 restatement	371,612	(74,903)	296,709
Adjustment to grant income recognition	-	(272,896)	(272,896)
Reallocation of restricted grant expenditure	103,057	(103,057)	-
	<hr/>	<hr/>	<hr/>
Fund balances at 1 April 2022 as restated:	875,090	23,813	898,903
	<hr/>	<hr/>	<hr/>
	Unrestricted funds	Restricted funds	Total
Net movements as previously reported for the year ended 31 March 2022	190,140	103,057	293,197
Adjustments on restatement:			
Adjustment to grant income recognition	-	(272,896)	(272,896)
Reallocation of restricted grant expenditure	103,057	(103,057)	-
	<hr/>	<hr/>	<hr/>
Net movements are restated for the year ended 31 March 2022	293,197	(272,896)	20,301
	<hr/>	<hr/>	<hr/>

Legal & Administrative Information

Board of Trustees

Chair: Max Bullough
Treasurer: Geoff Millard
Vic Stenning
Eleanor Emuss
Patricia Scott (To 07/12/22)
Henrietta Lacey-Gutsell
(From 18/04/23)
Tutu Ariyo (From 18/04/23)
Donna Hill (From 18/04/23)
Secretary: Andrew Pease

Registered Auditors

Name: Fiander Tovell Limited
Address: Stag Gates House
63/64 The Avenue
Southampton
SO17 1XS

Bankers

Name: Lloyds Bank
Address: Eastleigh Branch
PO Box 1000
Hampshire
BX1 1LT

Senior Leadership Team

CEO: Richard Chalmers (To 11/11/22)
CEO: Debbie Burns (From 15/08/22)
COO: Karen Brown (From 25/07/22)
Finance Manager: Andrew Pease
Office & Impact
Data Manager: Anna Coad

Registered Office

Address: Wessex House
Upper Market Street
Eastleigh
Hampshire
SO50 9FD
Tel: 02380 696644
Email: headoffice@daybreakfgc.org.uk

Charity Number: 1077607
Company Number: 3780726



DAYBREAK
Family Group Conferences

Daybreak Family Group Conferences
Wessex House
Upper Market Street
Eastleigh
Hampshire
SO50 9FD

Charity Number: 1077607
Company Number: 3780726

DAYBREAK FAMILY GROUP CONFERENCES

England & Wales - Charity number 1077607

Accounts

A new view on an old problem

DAYBREAK

Family Group Conferences

A photograph of a woman with dark hair, smiling warmly as she holds a young child. The child is laughing joyfully, wearing a red headband with white polka dots and a blue long-sleeved shirt. They are positioned in front of a light-colored stone wall. The overall mood is happy and intimate.

**Daybreak Family
Group Conferences
Annual Report 2021-22**

Company No: 3780726
Charity No: 1077607

DAYBREAK FAMILY GROUP CONFERENCES
(a company limited by guarantee)

ANNUAL REPORT FOR THE YEAR ENDED
31ST MARCH 2022

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Report of the Trustees

Chairman's Introduction

The Board of Trustees are very proud of the work of Daybreak over the last year. It has been a triumph that despite very challenging circumstances, staff have been able to maintain the very high quality of Family Group Conferences for which our charity is known.

Our success rates over time in facilitating families to find their own ways of avoiding children moving into the care system brought us to the attention of the Department of Education. In 2019 they commissioned us to take part in delivering a national programme of supporting families who are often described as “being on the edge of care” and this is the year in which Daybreak finalised its management of the roll-out of FGCs to over twenty Local Authorities across England.

Clearly there are temptations, post Covid lockdown experiences, to reduce FGCs to an online experience. However, Daybreak maintains its faith in face-to-face conferencing which we are confident delivers best outcomes and high levels of beneficiary satisfaction.

This has also been a year in which the Board of Trustees has reflected on the outstanding leadership of our charity by its CEO. We have recognised that as Richard Chalmers approaches his well-earned retirement, we had an opportunity to consider future structural change for the charity. Consequently, in addition to recruiting his successor, we have established a new post which concentrates on the operational stewardship of our work, a practice champion, if you will. Following a rigorous process, we are delighted to welcome Karen Brown to this role.

In addition, selecting a new CEO was a demanding process for our Board; we received a large number of applications and following a refining process of shortlisting and successive interviews we have found our ideal candidate. I am proud to welcome Debbie Burns as our next CEO and look forward to working with her as Daybreak grows and develops even further.

Max Bullough.



Chief Executive Officer's Report

Much of 2021/22 continued to be overshadowed by Covid and as such was a continuation of the challenging conditions that Daybreak has faced, in varying ways, over the previous 3 years or so. Covid levels and restrictions seemed to be constantly changing and this impacted hugely on our attempts to get families back together in person for their Family Group Conferences (FGC). Our co-ordinators worked tirelessly to provide safe and secure environments for families to meet but throughout a lot of the year we were frustratingly stuck on 50-75% of FGC's having to take place remotely. It was not until the spring of 2022 that real headway was made with face-to-face meetings quickly being the platform for 80-90% of FGCs held.

Much credit must go to our managers and co-ordinators for their hard work and diligence to ensure that in person meetings were safe and accessible. The strain that this put on staff should not be underestimated.

Our hard work and ability to deliver FGCs did not go unnoticed and over the year we tendered for and were awarded a new contract in Dorset, replacing the expired contract, and we were also awarded a contract in Reading for the first time. In addition to these, Wiltshire extended our contract with them for a further two years and our contact with Hillingdon was also extended.

Securing these programmes was particularly important as this will give stability for the planned CEO succession, allowing the new leadership team time to familiarise themselves with Daybreak before contracts come up for tender.

Balanced against the success listed above was the ending of our contract and longstanding association with Southampton City Council. They made the decision to provide their service to families through an "in house" service, starting from 1st April 22. It is sad to lose this, but we are always open to working with past partners in the future, should the right opportunity arise.

During the year the referral of families for FGCs remained at a high level and we worked hard to ensure that our staffing numbers met the delivery levels asked of us. Throughout the year we delivered 3-day co-ordinator training to help meet our need for new co-ordinators, as well as the needs of other programmes around the country. This training was always fully subscribed, largely because we only deliver this as a face-to-face event. Continuing delivery this way has proved extremely popular with those looking to undertake the FGC co-ordinator training and our strict safety protocols have ensured this has gone smoothly.

Unusually for Daybreak this year saw a significant number of staff and trustee turnaround, seeing some very experienced people leave Daybreak as well as new knowledgeable, enthusiastic people joining us. This has continued throughout the year culminating with the recruitment of a new Chief Executive Officer and new Chief Operations Officer to take Daybreak forward after I step down in November 2022.

Daybreak has finished 2021/2022 in a good financial position. Many tough decisions have been made, and a lot of hard work put in to ensure that we have a strong foundation to carry us forward in the difficult times ahead.

Two of our dedicated and knowledgeable trustees undertook the much-needed task of updating and restructuring our website. This had been largely neglected for some time and needed a considerable amount of work to ensure that it was easily accessible, gave clear information to whoever needed it and gave a true representation of both Daybreak and FGCs.

Throughout the period this report covers, we continued to act as delivery partner for the Department for Education's (DfE) *Supporting Families: Investing in Practice, Family Group Conference, Randomised Control Trial* (RCT). This work has been hugely impacted by Covid, but by the start of this financial year we had all the 21 participating local authorities up and running.

Daybreak worked closely with the DfE, What Works for Children's Social Care, Coram and the 21 local authorities to overcome any problems that emerged and give the maximum number of families the opportunity of having an FGC. We established close contacts with the participating FGC programmes on an individual basis as well as establishing regular network meetings online. These were always well attended and often had representatives from DfE and Coram attending, to answer questions from the local authorities.

During the year we were largely restricted to working remotely with the partnering FGC programmes due to Covid restrictions. To help keep everyone on track we gathered monthly data from each programme and audited them at the halfway stage. This enabled us to identify any concerning issues and work with the programme to rectify them.

One of our end objectives was to have a day's learning event for all that participated in the trial and although this was pushed back twice, due to Covid, we finally held a highly successful and well attended event in Birmingham, on 11th May 2022, some time after the FGC delivery had finished. This was the first time most of those taking part had met face to face for over two years. This underlines what a remarkable effort that all involved with the trial have put in to get it to a conclusion.

The data collected by Daybreak during the RCT was collated and presented at the learning event. This was subsequently sent to Coram, at their request, to help inform their final report on the trial. We await the publishing of the report in the autumn of 2022.

Over the last five years or so we have become conditioned to working under huge pressure and this year was no exception. We have however, yet again, delivered an excellent service to all the families referred to us and empowered them to make positive, safe plans for their future. We must never lose sight of this as it is the reason that Daybreak exists.

Daybreak is now at a point where additional senior management and leadership needs to be put in place so that decisions and responsibility do not fall to one person. My retirement in November 2022 presents a good opportunity to bring in a new structure and the recruitment of a new Chief Executive Officer and new Chief Operations Officer has taken place. Daybreak has appointed both roles, with a 3-month handover period in place.

I have every confidence that the new leadership team, combined with the established and knowledgeable delivery teams, will take Daybreak further forward and empower increasing numbers of families to make safe and positive plans for their wellbeing.

It has been a joy and honour for me to have worked for and led this great charity over the last 19 years and I wish the new team every success and happiness going forward.

Richard Chalmers.

Chief Executive Officer

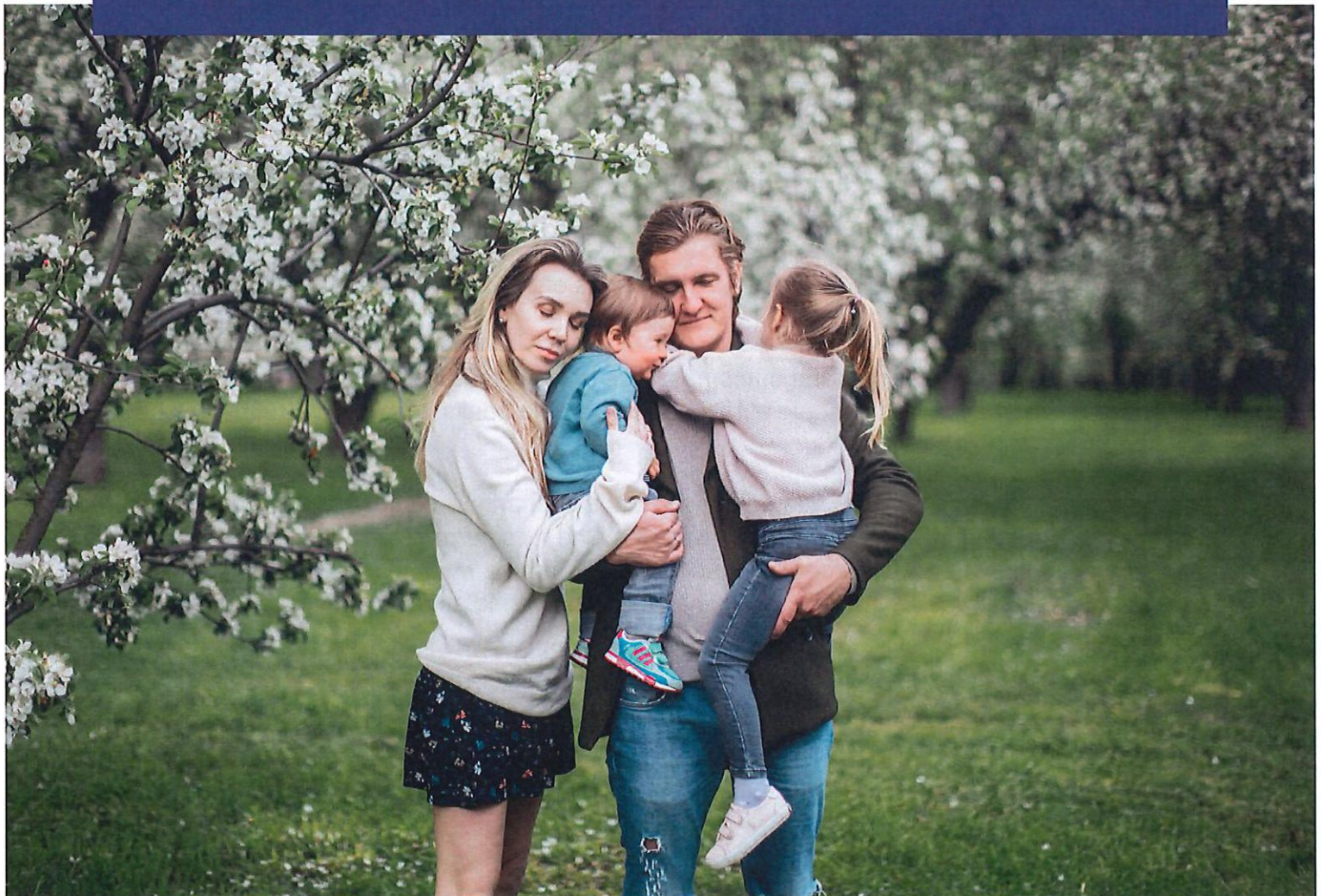


Our Values

Ever since our foundation in 1999, Daybreak has always had strong values that permeate the charity -- these are values that we live every day.

Our values are:

- A belief that families have the **ability** to make good decisions about their own futures.
- A commitment to the **empowerment** of families to make those decisions.
- Recognition and valuing of **difference**.
- The demonstration and promotion of **mutual respect**.
- Promotion of active **participation** by everyone affected by a decision.
- A commitment to **openness** and **transparency**.
- Recognition and valuing of the roles and responsibilities of **agencies**.



Our Purpose and Aims

As at 31 March 2022, the Charity's Purpose as set out in the *Objects* clause in the Charity's Memorandum and Articles of Association (AoA), was to benefit the public by promoting the protection of children, young people and adults. In particular the Aims are:

- a) To set up and maintain a Family Group Conference (FGC) facility to assist children, young people and adults in danger, suffering or being abused physically, sexually or mentally or whose social conditions are such that they require support to enable them and their families to make effective decisions for themselves.
- b) To benefit the community with a view to enhancing the responsibility of such children, young people and adults, their families and extended networks, enriching family life and undertaking any charitable purposes for their benefit.
- c) To advance the education of the community by improving the skills and knowledge of FGC and other related practitioners through the provision of training programmes, workshops, conferences, consultation and advice.

These aims benefit the public by enhancing the responsibilities of all people who are the subject of FGCs and their families and extended networks, thereby leading to greater stability, security and enrichment of family life. Furthermore, the success of the FGC process benefits the public by contributing to the stability and security of society in general.

Ensuring our work delivers its aims

Our aims, objectives and activities are reviewed on a yearly basis. The review encompasses:

- The achievements and outcome of the Charity's work in the previous 12 months.
- The success of key activities as measured by a series of indicators relating to selected outputs and outcomes.
- The benefits that these outputs and outcomes have brought to those groups of people, in particular children and young people at risk and vulnerable adults, whom the Charity has been set up to help.

These reviews enable us, as Trustees, to ensure that the Charity is complying with its purpose and aims as defined in the AoA. Whilst reviewing the Charity's purpose and aims, the general guidance set by the Charity Commission is used as a reference when planning the Charity's future activities. In particular, the Trustees consider how planned activities will contribute to the Purpose and Aims which have been set.

How our activities deliver public benefit

Our main activities and who we try to help are described below. All our charitable activities focus on the protection of at-risk children, young people and vulnerable adults. They are undertaken to further our charitable purpose for the public benefit.

Who uses and benefits from our services?

The amount of funding that the Charity receives from Local Authorities, other agencies and the numbers of referrals determine the services we provide. We currently operate mainly across the southern counties of England and in a number of London Boroughs. The local authorities include the county councils/unitary authorities of Portsmouth, Southampton, Wiltshire, Dorset, Reading and a number of London Boroughs. The majority of funding is received from these sources, but also from other agencies, all in furtherance of our charitable purpose.

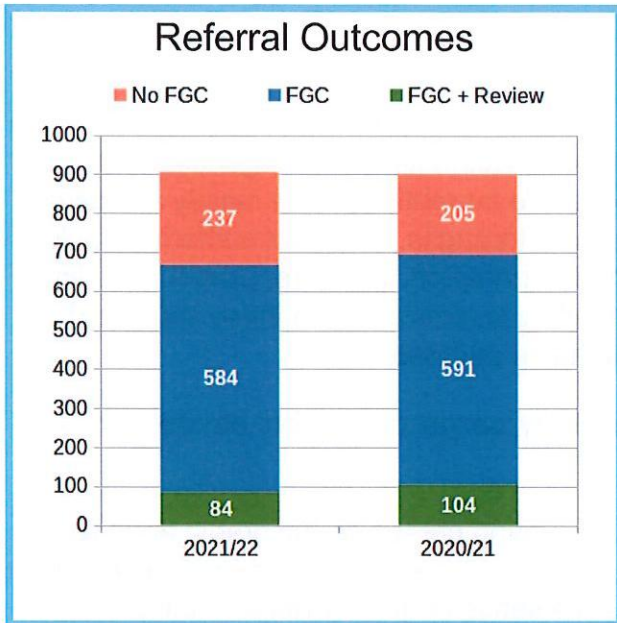
Access to our services is not restricted by gender, disability, sexual orientation, ethnicity or by any financial considerations.

Our work benefits primarily the particular child, children, young person or vulnerable adult who are the subject of the referrals we receive. However, benefits also extend to the immediate family and any extended family network by promoting in them a sense of greater responsibility for, as well as involvement in, the subject's ongoing welfare. This has a further effect of benefiting society as a whole by enhancing the sense of responsibility within children and their families for the welfare of their wider community.



"the arms unfolded and I could see that the family were in unison"

Achievements and performance



74%

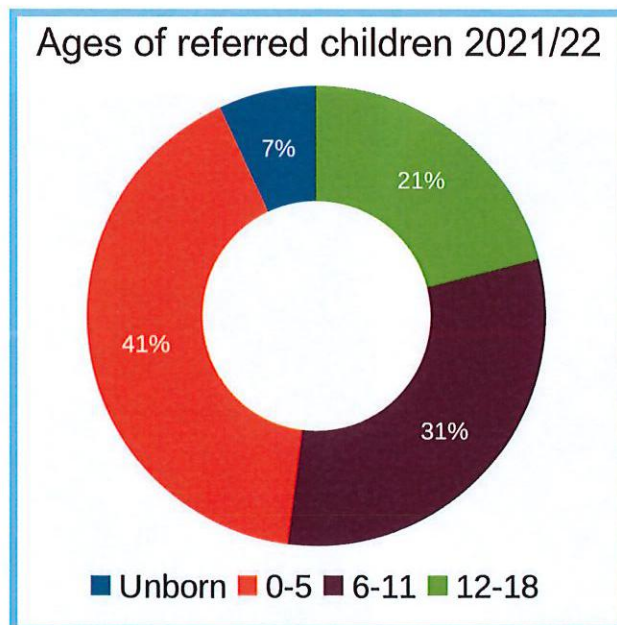
of referrals resulted in an FGC

2021/22

Referrals received	905
FGCs convened	668
Reviews convened	84

13%

of FGCs were followed up by review



1,308 children were the subject of initial FGC meetings

2 Average number of children that were subject to the FGC meetings

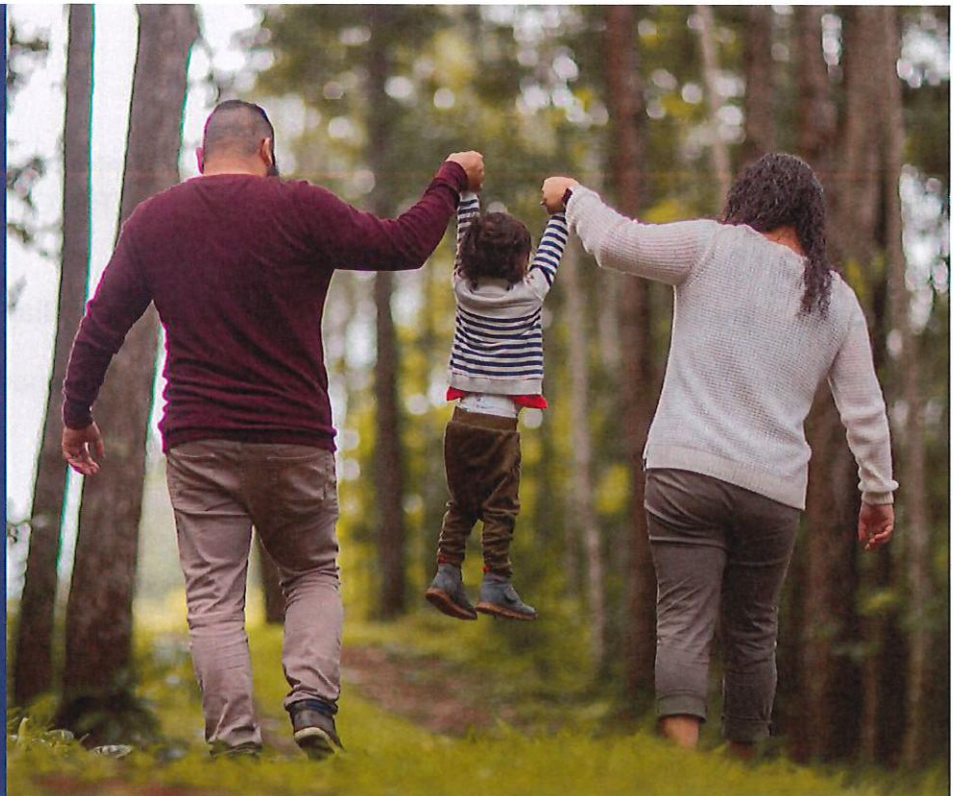
5.5 Average number of family members and friends that attended FGC meetings

2 Average number of professionals attending FGC meetings

Other achievements

1. The Department for Education commissioned the Charity to roll out the model of FGCs developed with Innovation Fund support to 21 Local Authorities. This work started in August 2019 and was completed in May 2022. The experiences in these areas is being used for further evaluation of the effectiveness of the model.
2. A follow up report commissioned by Department for Education "Family Group Conferences in pre-proceedings" (published March 2020) on where the children were 3½ years on from the Innovation programme commissioned by the Department for Education, found that '71% of FGC children lived with their family, compared to 43% of non-FGC children'.
3. In a challenging year we have been able to continue to provide our service to Local Authorities through the use of Remote Family Group Meetings. Although not as effective as face-to-face FGCs, they ensure that families continue to have the opportunity to address the concerns of the Social Worker.
4. We continue to engage with London Boroughs with a view to expand our work in the capital and are benefiting from having a base in the city.
5. Our FGC training provision continues to expand.
6. We continue to have a presence outside the UK. We continue to deliver our training in Germany and have provided training in Singapore.
7. Daybreak received no formal complaints this year.

"It was great to have a meeting to see what help I can get from friends and family"



Structure, Governance and Management

Governing Document

The Charity is a charitable company that is limited by guarantee, established on 1st June 1999. It is governed by its AoA. The members have each guaranteed to contribute such amount as may be required, not exceeding £10, in the event of a winding up of the company.

Recruitment and Appointment of Trustees

With regards to the recruitment of new trustees, potential trustees may be nominated, sought out or volunteer themselves for consideration. Chair of Trustees and the Chief Executive will meet with potential trustees and will then decide whether to invite them to a Trustees' meeting.

The potential trustees can be voted on to the Board of Trustees by a majority vote at a meeting of Trustees. Full trustee status will occur once a DBS check has been obtained.

Trustees retire by rotation over a three-year cycle. In accordance with the AoA, a Trustee shall cease to hold office if he/she is absent without the permission of the Trustees from all their meetings held within a period of six months and the Trustees resolve that his/her office be vacated.

The Board has been very active, with individual Trustees taking an interest in specific programmes and in developing particular policies. This has significantly added to the vitality and strength of the Board.

As at the year ended 31st March 2022 Sohail Husain retired from the Board and Eleanor Emuss was appointed during the year under review.

Trustee Induction and Training

Trustee induction is negotiated on an individual basis taking into account the new Trustee's existing knowledge and experience of FGCs and the Charity. The Chief Executive oversees this process.

By the end of the induction process, the new Trustee must be familiar with the following:

- The Values, Purpose and Aims of the Charity and agree to support and promote them.
- The responsibilities and liability of the Charity Trustees.
- The range and content of the key Charity policies.
- The operational structure of the organisation and core staff.

New Trustees are encouraged to attend seminars held by Fiander Tovell and other organisations in order to familiarise themselves with their responsibilities as Trustees.

Trustees must complete a Declaration of Interests form when they join and each year thereafter.



"a helpful and safe environment to discuss all issues and concerns"

Organisational Structure

During 2021/22 the Trustees met quarterly to administer the Charity, and monitor and review its policies. The Chief Executive is appointed by the Trustees to manage the day-to-day operations. The Chief Executive sits on the Board but has no voting rights.

The Chief Executive is responsible for appointing the Senior Management Team who are then responsible for the day-to-day operations of the Charity. The Senior Management Team consists of Chief Executive Officer, Finance Manager and Office Manager. From 2022/23 this will also include the Chief Operations Officer.

Details of Trustee expenses, related party transactions and staff remuneration are disclosed in notes 8 & 9 to the accounts.

Remuneration of senior managers is reviewed annually in conjunction with annual appraisals.

Risk Management Policy

The Charity has established a risk management policy whereby all perceived risks that may impact the Charity are considered. Systems or policies have been established to mitigate those risks. As part of the risk management policy a risk register has been established. This is updated and then reviewed by the Board at least annually to ensure that systems and controls are adequate. The risk register includes the risk of fraud.



Covid-19

The Covid-19 pandemic has meant that FGCs temporarily cannot go ahead as face-to-face meetings. The face-to-face element of the meetings is a fundamental part of ensuring that family members are committed to the process and understand the implications of the responsibilities for the child that they agree to accept. In response to this, Daybreak have developed an alternative meeting called a 'Remote Family Group Meeting' via video conference. Although it is not as effective as a face-to-face FGC, it will continue to ensure that families have the opportunity to address the concerns of the Social Worker. This has enabled Daybreak to continue to meet the obligations of its contracts.

As restrictions have eased, the Charity has begun to return to face-to-face meetings. 38% of meetings in March 2022 were face-to-face, this has risen to 75% in June 2022.

Volunteers

The Charity is grateful for the unstinting efforts of its volunteers who give their services on the Board of Trustees and in relation to project and administration work. We continue to develop opportunities for volunteers to participate in the Charity's work and their contribution is highly valued.

Financial Review

The Charity continues to deliver on its ongoing contractual commitments, backed by a high level of customer service.

	2022	2021
Income from charitable activities	£1,248,683	£1,256,057
Income from investments	£3,602	£990
	<u>£1,252,285</u>	<u>£1,257,047</u>
Expenditure on charitable activities	£959,088	£991,160
Net Income/Expenditure	<u>£293,197</u>	<u>£265,887</u>

The surplus for 2021/22 included £272,896 (2020/21 £396,369) of restricted income, which was a grant from the Department for Education. This grant has enabled the Charity to roll out of the Innovation Fund model of FGC to 21 Local Authorities across England.

The charity continues to deliver high quality learning programmes. Our training activities remained at a relatively low level with continued concentration on running our accredited course for FGC coordinators since becoming (in July 2010) a Recognised Centre of the Open College Network South East Region (trading as Laser Learning Awards). We continue to seek opportunities for training FGC staff in Local Authorities with appropriate courses designed for their needs.

The continued pressure on Local Authorities to reduce costs inevitably presents organisational challenges which, thanks to the efforts of our loyal and hard-working staff, we are successfully meeting. We aim to keep our costs and charges as low as possible for the benefit of our customers and the families we serve. Our efforts have had impressive results. Through the use of FGCs, children have been diverted from Local Authority care and the high consequential costs to Local Authorities have been avoided. Our success places the Charity in a strong and unique position in the marketplace as it tenders for further business with Local Authorities across the country.

The charity is committed to applying its funds to the fulfilment of its obligations as set out in its AoA for the benefit of the public.

After a difficult few years financially, the work commissioned by the Department for Education to roll out the Charity's Innovation model across 21 Local Authorities will allow the charity to rebuild its reserves. The Trustees therefore believe that the Charity continues to be a Going Concern.

Principal Funding Sources

The principal funding sources for the charity are currently contract income from Local Authorities and grants. Opportunities for funding from alternative sources are constantly reviewed and applications made wherever appropriate.

Reserves Policy

The Board has established a reserves policy to enable the Charity to be managed efficiently and to allow the management sufficient time to find new sources of income if all major pieces of work were to cease. The policy is to hold unrestricted funds to a level that allows between three and six months to generate new funding and if necessary to instigate an orderly closure of the business.

Expressed as a proportion of overhead costs for the coming year 2022/23, this would represent a requirement of unrestricted funds of between £110,000 and £221,000 (2021/22 £91,000 - £182,000). The level of unrestricted operating expenditure is monitored on an ongoing basis throughout the year to ensure that it meets the requirements of the Reserves Policy. The Reserves Policy is reviewed annually by the Board.

The level of unrestricted funds, after designated funds, as at 31 March 2022 of £400,421 (£210,281 at 31 March 2021) meets the requirements of the Reserves Policy for the coming year. The Trustees regularly review how to best utilise reserves whilst giving careful consideration to the fact that the Charity needs to access new funding sources for the future. However, currently this position gives the Charity the opportunity to continue to explore new ways of fulfilling its obligations under its AoA for the benefit of the public and these are explored further under 'Plans for Future Periods' below.



"a good point of focus for family matters, problems and solutions"

Plans for future periods

Our current work mainly focuses on at-risk children, young people and vulnerable adults. Our plans for the future envisage expanding this service and also developing new services. We will do this in order to broaden the use of FGCs, thereby enabling more families and individuals to access FGCs and the benefits that they bring. This will be implemented within the broad framework of the Charity's Strategic Plan. More specific activities will include:

- Delivering support to Local Authorities for implementation of Daybreak's Innovation FGC model.
- Tendering for FGC programmes in areas where programmes are not currently managed by Daybreak.
- Applying for grant funds from charitable trusts and foundations.
- Providing learning programmes and technical assistance to enable our expertise to be transferred to areas where Daybreak cannot deliver effectively itself.
- Expanding our training of FGC staff in Local Authorities across the country.
- Expanding our international training provision and other involvements.
- Exploring the introduction of FGCs in new contexts.
- Working with Local Authorities to explore the use of Community Conferencing.

Statement of Trustees' Responsibilities

The Trustees (who are also Directors of Daybreak Family Group Conferences 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 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;
- 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 adequate 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.

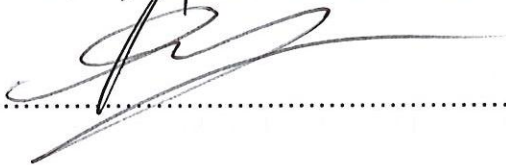
Each Trustee has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

This report was approved by the Board on 7/12/2022 and signed on its behalf by:



Max Bullough, Chair of Trustees



Geoff Millard, Treasurer

Daybreak Family Group Conferences Reference & Administrative Information

Trustees

Max Bullough (Chair)
Sohail Husain (resigned 13/01/22)
Vic Stenning
Geoffrey Millard
Patricia Scott
Eleanor Emuss (appointed 13/01/22)

Charity number

1077607

Company number

3780726

Chief Executive

Richard Chalmers

Auditors

Fiander Tovell Limited
Stag Gates House
63/64 The Avenue
Southampton
Hampshire
S017 1XS

Secretary

Andrew Pease

Registered office / operational address

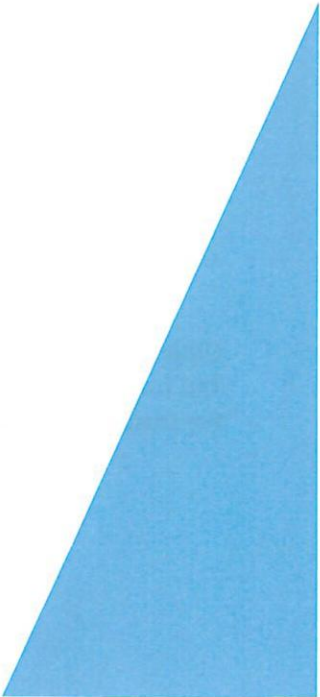
Wessex House
Upper Market Street
Eastleigh
Hampshire
SO50 9FD

Bankers

Lloyds Bank
Eastleigh Branch
PO Box 1000
Hampshire
BX1 1LT

Telephone

02380 696644



Independent Auditor's Report to the Trustees of Daybreak Family Group Conferences

Opinion

We have audited the financial statements of Daybreak Family Group Conferences (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 14], 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 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience.
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the SORP, Charities Act 2011, data protection, employment, environmental and health and safety legislation.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships.
- Tested journal entries to identify unusual transactions.
- Investigated the rationale behind significant or unusual transactions.
- Tested a sample of BACS payments to identify payments being made to unexpected bank accounts

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation.
- Reading the minutes of meetings of those charged with governance.
- Enquiring of management as to actual and potential litigation and claims.

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.

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

Paul Meacher FCA (Senior Statutory Auditor)
For and on behalf of Fiander Tovell Limited
Chartered Accountants and Registered Auditors
Stag Gates House
63/64 The Avenue
Southampton
SO17 1XS



Date: 29.12.22

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


	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2022</u> £	<u>Total</u> <u>2021</u> £
Income and endowments from:					
Charitable activities	3	975,787	272,896	1,248,683	1,256,057
Investment Income	4	3,602	-	3,602	990
Total		<u>979,389</u>	<u>272,896</u>	<u>1,252,285</u>	<u>1,257,047</u>
Resources Expended					
Raising Funds	6	8,494	-	8,494	9,605
Charitable Activities	6	773,768	169,839	943,607	973,295
Other	6	6,987	-	6,987	8,260
Total	6	<u>789,249</u>	<u>169,839</u>	<u>959,088</u>	<u>991,160</u>
Net (Resources Expended)/Incoming Resources	7	190,140	103,057	293,197	265,887
Transfer between Funds		-	-	-	-
Net (Resources Expended)/Incoming Resources after transfer between Funds		190,140	103,057	293,197	265,887
Net Movement in Funds:					
Fund balances brought forward at 1 st April 2021		210,281	371,612	581,893	316,006
Fund balances carried forward at 31 st March 2022	18	<u>400,421</u>	<u>474,669</u>	<u>875,090</u>	<u>581,893</u>

BALANCE SHEET AS AT 31ST MARCH 2022

	Notes	<u>2022</u>		<u>2021</u>	
		£	£	£	£
Fixed Assets					
Tangible Assets	10		3,224		13,466
Current Assets					
Debtors	11	133,131		183,437	
Cash at Bank and in Hand		1,003,560		954,728	
		<u>1,136,691</u>		<u>1,138,165</u>	
Creditors: amounts falling due within one year	12	(220,788)		(513,702)	
Net Current Assets			<u>915,903</u>		<u>624,463</u>
Total Assets less Current Liabilities			<u>919,127</u>		<u>637,929</u>
Creditors: amounts falling due after more than one year	14		(3,387)		(5,325)
Provisions for liabilities and charges	15		(40,650)		(50,711)
Net Assets			<u>875,090</u>		<u>581,893</u>
Funds:					
Unrestricted Funds					
Designated funds		-		-	
General unrestricted funds		400,421	400,421	210,281	210,281
Restricted Funds			474,669		371,612
Total Funds	18		<u>875,090</u>		<u>581,893</u>

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

The financial statements (pages 20 to 34) were approved by the trustees on 7/12/22 and signed on their behalf by:

.....  Max Bullough, Chair of Trustees

.....  Geoff Millard, Treasurer

Company Registration No. 3780726

CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2022

	2022	2021
	£	£
Cash flows from operating activities:		
Net cash provided by operating activities	45,230	589,725
Cash flows from investing activities		
Interest received	3,602	990
Purchase of Equipment	-	(9,669)
	<hr/>	<hr/>
Net cash provided by investing activities	3,602	(8,679)
	<hr/>	<hr/>
Cash flows from financing activities		
Net Cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period	48,832	581,046
Cash and cash equivalents at the beginning of the reporting period	954,728	373,682
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash and cash equivalents at the end of the reporting period	1,003,560	954,728
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	293,197	265,887
Adjusted for:		
Depreciation charges	10,243	10,243
Dividends, interest and rents from investments	(3,602)	(990)
(Increase)/decrease in debtors	50,305	(6,911)
Increase/(decrease) in creditors	(304,913)	321,496
	<hr/>	<hr/>
Net cash provided by operating activities	45,230	589,725
	<hr/>	<hr/>
Analysis of cash and cash equivalents		
Cash in hand	1,003,560	954,728
Notice deposits (less than 3 months)	-	-
	<hr/>	<hr/>
	1,003,560	954,728
	<hr/> <hr/>	<hr/> <hr/>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 20221 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charitable company is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling (GBP), which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

b) Company Status

The Charity is a private limited company limited by guarantee incorporated in England and Wales. The members of the company are the Trustees named on page 16. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

The registered office of the Charity is detailed on page 16.

c) Going concern

Working in a sector where funding continues to be tight, Daybreak continue to apply for alternative sources of funding and reduce costs where necessary. This will enable the charitable company to continue to provide Local Authorities with the best possible service with the limited funds available.

The Covid-19 pandemic has meant that Family Group Conferences temporarily cannot go ahead as face-to-face meetings. The face-to-face element of the meetings is a fundamental part of making sure that the family members are committed to the process and understand the implications of the responsibilities for the child that they agree to undertake. However, Daybreak have taken the decision to implement an alternative 'Remote Family Group Meeting' via video conference to ensure that Families continue to have the opportunity to address the concerns of the Social Worker.

As restrictions have eased, the Charity has begun to return to face-to-face meetings. 38% of meetings in March 2022 were face-to-face, this has risen to 75% in June 2022.

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

d) Fund Accounting

Unrestricted funds 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 funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost 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.

e) Incoming Resources

All incoming resources are recognised when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants, including Government Grants and contracts, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, including government grants and contracts, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income is deferred when the monies being paid over are specifically designated for a future time period.

Donated services and facilities are included at the value to the charity where this can be quantified. No amounts are included in the financial statements for services donated by volunteers.

Investment income is included when receivable.

f) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with submitting applications for new funding.

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly with the exception of the cost of fund raising which has been split as a percentage of the general staff costs and expenses within the Support Costs category. Organisational overheads are allocated directly to an overhead cost centre. The individual projects make a contribution to cover these costs by way of a transfer. The details are set out in note 6.

g) Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets costing less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset on a straight line basis over its expected useful economic life which in all cases is estimated at 3 years.

h) Impairment

At each reporting end date, the charitable company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

i) Debtors

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

j) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

k) Creditors

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

l) 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.

m) Pension Costs

The Charity contributes to either an employee's individual pension plan or to a stakeholder pension scheme which Daybreak administers on behalf of its employees. Expenditure is charged on an accruals basis in accordance with the employee's contract of employment.

n) Operating Leases

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

o) Provisions

Provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

q) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 ESTIMATES AND JUDGEMENTS

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

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

There were no key estimates or judgements that would materially affect the accounts.

3. GRANTS AND CONTRACTS

	2022	2021
	£	£
Income arising from the provision of Family Group Conferences and related activities	1,248,683	1,256,057
	<hr/>	<hr/>
Represented by:		
Restricted Income	272,896	396,369
Unrestricted Income	975,787	859,688

4. INVESTMENT INCOME

	2022	2021
	£	£
Interest received	3,602	990
	<hr/>	<hr/>

Investment income was unrestricted in both current and prior years

5. GOVERNMENT GRANTS

	2022	2021
	£	£
Deferred Income b/fwd	296,709	111,395
Income received from Government Grants	0	581,683
Amount released to income	-272,896	-396,369
Deferred Income c/fwd	23,813	296,709

Funding received from the Department for Education to further test the Innovations FGC programme across 21 local authorities. The original Innovation grant was to test the effectiveness of delivering FGCs to families in receipt of a letter of pre-proceedings. Due to DfE procedures the full grant was paid in full during the first 2 years of the 3-year project.

6. TOTAL RESOURCES EXPENDED

	2022	2021
	£	£
Costs directly allocated to activities		
Staff costs and expenses	329,325	316,277
Cost of family meetings	368,620	394,571
Evaluation and research	-	-
Office costs	4,522	4,522
Audit fees	6,930	8,260
Trustee & regulatory	57	-
Support costs to which the projects make a contribution		
General staff costs & expenses	169,872	192,099
Office costs	57,890	54,744
Legal & professional	7,164	7,873
Bank charges	1,819	656
Insurance	2,646	1,915
Depreciation	10,243	10,243
	<hr/>	<hr/>
Total Resources expended	959,088	991,160
Represented by:		
Restricted Expenditure	169,839	206,605
Unrestricted Expenditure	789,249	784,555
	<hr/>	<hr/>
	959,088	991,160
	<hr/>	<hr/>

7. NET INCOMING RESOURCES FOR THE YEAR

	2022	2021
	£	£
Total Resources expended include:		
Auditors' Fees:		
Audit	6,930	8,260
Other Services	1,674	1,656
Depreciation	10,243	10,423

8. STAFF COSTS

	2022	2021
	£	£
Wages and Salaries	418,590	433,613
Social Security costs	41,185	42,739
Pension costs	29,816	29,684
	489,591	506,036

Total remuneration and benefits of Key Management Personnel was £123,655 (2021 £128,955).

One employee received emoluments of £60,000 to £70,000 p.a.

The average monthly number of employees during the year was 16 (2021 - 14)

	<u>2022</u>	<u>2021</u>
Full Time Staff	9	9
Part Time staff	7	5
Full Time equivalents	14	12

Retirement benefit schemes**Defined contribution schemes**

The charitable company operates a defined pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to income and expenditure in respect of defined contribution schemes is £29,816 (2021 - £29,684) of these £2,769 (2021 - £2,911) contributions are unpaid as at the balance sheet date.

9. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

There are no related party transactions in the year.

No Trustees received any remuneration during the year whilst in office (2021 - £nil).

No Trustees (2021 - nil) received reimbursement of travel and accommodation expenses.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity.

10. TANGIBLE FIXED ASSETS

	Project and Office Equipment	Software Development	Total
<u>Cost</u>	£	£	£
At 1st April 2021	9,669	21,060	30,729
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31st March 2022	9,669	21,060	30,729
	<hr/>	<hr/>	<hr/>
<u>Depreciation</u>			
At 1st April 2021	3,222	14,040	17,262
Charge for year	3,223	7,020	10,243
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31st March 2022	6,445	21,060	27,505
	<hr/>	<hr/>	<hr/>
<u>Net Book Value</u>			
At 31st March 2021	6,447	7,020	13,467
	<hr/>	<hr/>	<hr/>
At 31st March 2022	3,224	0	3,224
	<hr/>	<hr/>	<hr/>

Included in the above are assets held under hire purchase contracts with net book value of £3,224 (2021 - £6,447) and depreciation charged in the year of £3,223 (2021 - £3,222).

Software Development is a Management Information System that has been developed and went live in April 2019. This is being depreciated over 3 years in accordance with the Tangible Fixed Assets accounting policy.

11. DEBTORS

	2022	2021
	£	£
Grants & Contracts Receivable	102,412	177,042
Prepayments and accrued income	30,719	6,395
	<hr/>	<hr/>
	133,131	183,437
	<hr/>	<hr/>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Taxation and Social Security costs	10,409	16,677
Net Obligations under hire purchase contracts	1,935	1,935
Other creditors	36,682	42,174
Accruals and deferred income	171,762	452,916
	<hr/>	<hr/>
	220,789	513,702
	<hr/>	<hr/>

Net obligations under hire purchase contracts are secured on the assets concerned.

13. DEFERRED INCOME

Deferred income comprises monies received in advance for activities that are specified to take place in a future accounting period.

	£
Balance as at 1 April 2021	430,804
Amounts released to incoming resources	(430,804)
Amount deferred in year	125,514
	<hr/>
Balance as at 31 March 2022	125,514
	<hr/>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**Net obligations under hire purchase contracts**

	2022	2021
	£	£
Repayable within one year	1,935	1,935
Repayable within one and five years	3,387	5,325
	<hr/>	<hr/>
	5,322	7,260
Included in liabilities falling due within one year	(1,935)	(1,935)
	<hr/>	<hr/>
	3,387	5,325
	<hr/>	<hr/>

Net obligations under hire purchase contracts are secured on the assets concerned.

15. PROVISIONS FOR LIABILITIES AND CHARGES

	£
Balance as at 1 April 2021	50,711
Amounts released to incoming resources	(50,711)
Amount deferred in year	40,650
	<hr/>
Balance as at 31 March 2022	40,650
	<hr/>

The provision relates to family group conferences and associated work that has been commissioned prior to the year end. The exact cost of each family meeting can vary, and the provision is calculated using best estimates.

16. FINANCIAL COMMITMENTS

At 31 March 2022, the charitable company was committed to making the following payments under non-cancellable operating leases.

	2022	2021
	£	£
Operating leases which expire:		
Less than 1 year	1,307	1,307
Between 2 and 5 years	-	-
Over 5 years	-	-
	<hr/>	<hr/>
	1,307	1,307
	<hr/>	<hr/>

Total operating lease payments in the year were £9,114 (2021 £9,114).

17. FINANCIAL INSTRUMENTS

Carrying amount of financial assets:		
Debt instruments measured at amortised cost	1,105,972	1,131,770
Carrying amount of financial liabilities:		
Measured at amortised cost	40,480	47,912

18. MOVEMENT IN FUNDS

	<u>Notes</u>	At 1st April 2021 £	Income £	Expenditure £	Transfers £	At 31st March 2022 £
Restricted Funds:						
Department for Education Grant	18.1	371,612	272,896	(169,839)	0	474,669
Total Restricted Funds		371,612	272,896	(169,839)	0	474,669
Unrestricted Funds		210,281	979,389	(789,249)	0	400,421
Designated Funds		0	0	0	0	0
Total Funds		581,893	1,252,285	(959,088)	0	875,090

	<u>Notes</u>	At 1st April 2020 £	Income £	Expenditure £	Transfers £	At 31st March 2021 £
Restricted Funds:						
Department for Education Grant	18.1	181,848	396,369	(206,605)	0	371,612
Total Restricted Funds		181,848	396,369	(206,605)	0	371,612
Unrestricted Funds		134,158	860,678	(784,555)	0	210,281
Designated Funds		0	0	0	0	0
Total Funds		316,006	1,257,047	(991,160)	0	581,893

18.1 Grant from the Department for Education to implement the rollout of the Innovations model of FGC to 21 Local Authorities across England.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31st March 2022 are represented by:			
Tangible Fixed Assets	3,224	0	3,224
Net Current Assets	441,234	474,669	915,903
Creditors due after more than one year	(3,387)	0	(3,387)
Provisions for liabilities and charges	(40,650)	0	(40,650)
	<hr/>	<hr/>	<hr/>
Total Net Assets	400,421	474,669	875,090
	<hr/>	<hr/>	<hr/>

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31st March 2021 are represented by:			
Tangible Fixed Assets	13,466	0	13,466
Net Current Assets	252,851	371,612	624,463
Creditors due after more than one year	(5,325)	0	(5,325)
Provisions for liabilities and charges	(50,711)	0	(50,711)
	<hr/>	<hr/>	<hr/>
Total Net Assets	210,281	371,612	581,893
	<hr/>	<hr/>	<hr/>

DAYBREAK FAMILY GROUP CONFERENCES

England & Wales - Charity number 1077607

Accounts

Company No: 3780726
Charity No: 1077607

DAYBREAK FAMILY GROUP CONFERENCES
(a company limited by guarantee)

ANNUAL REPORT FOR THE YEAR ENDED
31ST MARCH 2021

DAYBREAK FAMILY GROUP CONFERENCES

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DAYBREAK FAMILY GROUP CONFERENCES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

The Trustees, who are also Directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31st March 2021.

Reference and Administrative Information

Charity name: Daybreak Family Group Conferences

Charity registration number: 1077607

Company Registration number: 3780726

Registered office and operational address: Wessex House
Upper Market Street
Eastleigh
Hampshire
SO50 9FD

Telephone: 02380 696644

Fax: 02380 696655

Trustees: Max Bullough (Chair)
Sohail Husain
Vic Stenning
Geoffrey Millard
Patricia Scott

Chief Executive: Richard Chalmers

Company Secretary: Andrew Pease

Auditors: Fiander Tovell Limited
Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Bankers: Lloyds Bank
Eastleigh Branch
PO Box 1000
Hampshire
BX1 1LT

DAYBREAK FAMILY GROUP CONFERENCES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Our Values

A belief that families have the ability to make good decisions about their own futures.

A commitment to the empowerment of families to make those decisions.

Recognition and valuing of difference.

The demonstration and promotion of mutual respect.

Promotion of active participation by everyone affected by a decision.

A commitment to openness and transparency.

Recognition and valuing of the roles and responsibilities of agencies.

Our Purpose and Aims

As at 31 March 2021, the charity's Purpose as set out in the objects enclosed in the company's Memorandum and Articles of Association ("AoA"), was to benefit the public by promoting the protection of children, young people and adults.

In particular its Aims were:

- a) to set up and maintain a Family Group Conference ("FGC") facility to assist children, young people and adults in danger, suffering or being abused physically, sexually or mentally or whose social conditions are such that they require support to enable them and their families to make effective decisions for themselves.
- b) to benefit the community with a view to enhancing the responsibility of such children, young people and adults, their families and extended networks, enriching family life and undertaking any charitable purposes for their benefit.
- c) to advance the education of the community by improving the skills and knowledge of FGC and other related practitioners through the provision of training programmes, workshops, conferences, consultation and advice.

These aims benefit the public by enhancing the responsibilities of all people who are the subject of FGCs and their families and extended networks, thereby leading to greater stability, security and enrichment of family life.

Furthermore, the success of the FGC process benefits the public by contributing to the stability and security of society in general.

Ensuring our work delivers its Aims

We review our Aims, objectives and activities on a yearly basis. The review encompasses at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of key activities as measured by a series of indicators relating to selected outputs and outcomes and the benefits that these outputs and outcomes have brought to those groups of people, in particular children and young people at risk and vulnerable adults, who we have been set up to help. This helps us to ensure that we are meeting the Purpose and Aims of our charity. We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our Purpose and Aims and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the Purpose and Aims they have set.

How our activities deliver public benefit

Our main activities and who we try to help are described below. All our charitable activities focus on the protection of at-risk children and young people and vulnerable adults. They are undertaken to further our charitable Purpose for the public benefit.

DAYBREAK FAMILY GROUP CONFERENCES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Who used and benefited from our services?

The amount of funding that we receive from Local Authorities, other agencies and the numbers of referrals we receive determine the services we provide. We currently operate mainly across the southern counties of England from Dorset to East Sussex and in a number of London Boroughs. The local authorities include the county councils/unitary authorities of Portsmouth, Southampton, Wiltshire, Dorset and a number of London Boroughs. Funding is received from these sources, but also from other agencies, all in furtherance of our charitable Purpose.

Access to our services is not restricted by gender, disability, sexual orientation or ethnicity or by any financial considerations.

Our work benefits primarily the particular child, children, young people or vulnerable adults who are the subject of the referrals we receive. However, benefits extend to the immediate family and any extended family network by promoting in them a sense of greater responsibility for, as well as involvement in, the subject's ongoing welfare. This has a further effect of benefiting society as a whole by enhancing the sense of responsibility within children and their families for the welfare of their wider community.

the county councils/unitary authorities of Portsmouth, Southampton, Wiltshire, Dorset and a number of London Boroughs. Funding is received from these sources, but also from other agencies, all in furtherance of our charitable Purpose.

Achievements and performance

Outputs

In order to monitor our performance, we have identified six key outputs. These outputs, together with their measurement indicators, for 2020/21 are as follows:

1. The number of referrals received in each of Daybreak's programmes

In 2020/21 Daybreak received 105% of the number of referrals originally foreseen in its contracts (107% in 2019/20). Daybreak and its partners have again demonstrated great success in generating referrals from social workers and other professionals and having them accepted by families.

2. The number of initial FGCs convened

695 initial FGCs were convened (573 in 2019/20) from 900 referrals (756 2019/20). This is a conversion rate of 77% (76% in 2019/20).

3. The number of review FGCs convened

104 review FGCs were convened (66 in 2019/20).

4. The number of children who were the subject of these meetings

1,323 children were the subject of initial FGC meetings (967 in 2019/20). This is an average of 1.9 children per meeting (1.7 in 2019/20).

5. Partnership with families

An average of 5.5 family members and friends attended an FGC (4.8 in 2019/20). This is a very positive result compared to more traditional decision-making meetings.

6. Partnership with agencies

An average of 1.96 referrers and other support providers attended FGCs (1.8 in 2019/20).

DAYBREAK FAMILY GROUP CONFERENCES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Other achievements

1. The Department for Education commissioned Daybreak to roll out the model of FGCs developed with Innovation Fund support to 22 Local Authorities. This work started August 2019 and will complete February 2022. The experiences in these areas will be used for further evaluation of the effectiveness of the model.
2. A follow up report commissioned by Department for Education "Family Group Conferences in pre-proceedings" (published March 2020) on where the children were 3½ years on from the Innovation programme commissioned by the Department for Education, found that '71% of FGC children lived with their family, compared to 43% of non-FGC children'.
3. In a challenging year We have been able to continue to provide our service to local Authorities through the use of Remote Family Group Meetings. Although not as effective as a face-to-face Family Group Conference it ensures that families continue to have the opportunity to address the concerns of the Social Worker.
4. We continue to engage with London Boroughs with a view to expand our work in the capital and are benefiting from having a base in the city.
5. Our FGC training provision continues to expand.
6. We continue to have a presence outside the UK. We continue to deliver our training in Potsdam, Germany and have provided training in Singapore.
7. Daybreak received no formal complaints this year.

DAYBREAK FAMILY GROUP CONFERENCES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Structure, Governance and Management

Governing Document

The charity is a charitable company, limited by guarantee, established on 1st June 1999. It is governed by a Memorandum and Articles of Association. The members have each guaranteed to contribute such amount as may be required, not exceeding £10, in the event of a winding up of the company.

Recruitment and Appointment of Trustees

Potential Trustees may be nominated, sought out or volunteer themselves for consideration. Chair of Trustees and The Chief Executive will meet with potential Trustees and will then decide whether to invite the potential Trustees to a Trustees' meeting.

Potential Trustees can be voted on to the Board of Trustees by a majority vote at a meeting of Trustees. Full Trustee status will occur once a DBS check has been obtained.

Trustees retire by rotation over a three-year cycle. In accordance with the AoA, a Trustee shall cease to hold office if he/she is absent without the permission of the Trustees from all their meetings held within a period of six months and that the Trustees resolve that his/her office be vacated.

The Board of Trustees has been very active, with individual Trustees taking an interest in specific programmes, and in developing particular policies. This has significantly added to the vitality and strength of the Board.

Trustee Induction and Training

Trustee induction is negotiated on an individual basis taking into account the new Trustee's existing knowledge and experience of FGCs and Daybreak. The Chief Executive oversees this process.

By the end of the induction process, the new Trustee must be familiar with the following:

- The Values, Purpose and Aims of Daybreak and agree to support and promote them.
- The responsibilities and liability of Daybreak Trustees.
- The range and content of the key Daybreak policies.
- The operational structure of the organisation and core staff.

New Trustees are encouraged to attend seminars held by Fiander Tovell and other organisations in order to familiarise themselves with their responsibilities as Trustees.

Trustees must complete a Declaration of Interests form when they join and each year thereafter.

DAYBREAK FAMILY GROUP CONFERENCES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Organisational Structure

During 2020/21 the Trustees met approximately every three months to administer the charity, and monitor and review its policies. The Chief Executive is appointed by the Trustees to manage the day-to-day operations. The Chief Executive sits on the Board of Trustees but has no voting rights.

The Chief Executive is responsible for appointing the Senior Management Team who are responsible for the day-to-day operations of the charity. The Senior Management Team consists of Chief Executive Officer, Finance Manager and Office Manager.

Details of Trustee expenses, related party transactions and staff remuneration are disclosed in note 7 & 8 to the accounts.

Remuneration of senior managers is reviewed annually in conjunction with annual appraisals.

Risk Management Policy

Daybreak has established a risk management policy whereby all perceived risks that may impact the charity are considered. Systems or policies have been established to mitigate those risks. As part of the risk management policy a risk register has been established and is updated at least annually to ensure that systems and controls are adequate. The risk register includes the risk of fraud.

Covid-19

The Covid-19 pandemic has meant that FGC temporarily cannot go ahead as face-to-face meetings. The face-to-face element of the meetings is a fundamental part of ensuring that family members are committed to the process and understand the implications of the responsibilities for the child that they agree to accept. In response to this, Daybreak have developed an alternative meeting called a 'Remote Family Group Meeting' via video conference. Although it is not as effective as a face-to-face FGC, it will continue to ensure that families have the opportunity to address the concerns of the Social Worker. This has enabled Daybreak to continue to meet the obligations of its contracts.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who give their services on the Board of Trustees and in relation to project and administration work. We continue to develop opportunities for volunteers to participate in Daybreak's work and their contribution is highly valued.

Financial Review

Daybreak continues to deliver on its ongoing contractual commitments, backed by a high level of customer service. Our income from charitable activities for the year was £1,256,057, compared to income in the previous year of £1,063,642. We have reported a surplus of £265,887, compared to a surplus last year of £175,514.

The surplus for 2020/21 included £396,369 (2019/20 £291,686) of restricted income, which was a grant from the Department for Education. This grant is to enable to roll out of the Innovation Fund model of FGC to 22 Local Authorities across England.

DAYBREAK FAMILY GROUP CONFERENCES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Daybreak continues to deliver high quality learning programmes. Our training activities remained at a relatively low level with continued concentration on running our accredited course for FGC coordinators since becoming (in July 2010) a Recognised Centre of the Open College Network South East Region (trading as Laser Learning Awards). We continue to seek opportunities for training FGC staff in Local Authorities with appropriate courses designed for their needs.

The continued pressure on Local Authorities to reduce costs inevitably presents organisational challenges which, thanks to the efforts of our loyal and hard-working staff, we are successfully meeting. We aim to keep our costs and charges as low as possible for the benefit of our customers and the families we serve. Our efforts have had impressive results. Through the use of FGCs, children have been diverted from Local Authority care and the high consequential costs to Local Authorities have been avoided. Our success places Daybreak in a strong and unique position in the marketplace as it tenders for further business with Local Authorities across the country.

Daybreak is committed to applying its funds to the fulfilment of its obligations as set out in its Memorandum and Articles for the benefit of the public.

After a difficult few years financially, the work commissioned by the Department for Education to roll out Daybreak's Innovation model across 22 local Authorities will allow the charity to rebuild its reserves. The Trustees therefore believe that Daybreak continues to be a Going Concern.

Principal Funding Sources

The principal funding sources for the charity are currently contract income from Local Authorities and grants. Opportunities for funding from alternative sources are constantly reviewed and applications made wherever appropriate.

Reserves Policy

The Trustees have established a reserves policy to enable the charity to be managed efficiently and to allow the management sufficient time to find new sources of income if all major pieces of work were to cease. The policy is to hold unrestricted funds to a level that allows between three and six months within which to generate new funding and if necessary to instigate an orderly closure of the business.

Expressed as a proportion of overhead costs for the coming year 2021/22, this would represent a requirement of unrestricted funds of between £91,000 and £182,000 (2020/21 £91,000 - £182,000). The level of unrestricted operating expenditure is monitored on an ongoing basis throughout the year to ensure that it meets the requirements of the Reserves Policy. The Reserves Policy is reviewed annually by the Board of Trustees.

The level of unrestricted funds, after designated funds, as at 31 March 2021 of £210,281 (£134,158 at 31 March 2020) meets the requirements of the Reserves Policy for the coming year. The Trustees regularly review how to best utilise reserves whilst giving careful consideration to the fact that Daybreak needs to access new funding sources for the future. However, currently this position gives Daybreak the opportunity to continue to explore new ways of fulfilling its obligations under its AoA for the benefit of the public and these are explored further under 'Plans for Future Periods' below.

DAYBREAK FAMILY GROUP CONFERENCES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Plans for future periods

Our current work mainly focuses on at-risk children and young people and vulnerable adults. Our plans for the future envisage expanding this service and also developing new services. We will do this in order to broaden the use of FGCs, thereby enabling more families and individuals to access FGCs and the benefits that they bring. This will be implemented within the broad framework of Daybreak's strategic Plan. More specific activities will include:

- Delivering support to Local Authorities for implementation of Daybreak's Innovation FGC model.
- Return to face-to-face Family Group Conferences when it is safe to do so under Covid 19 guidelines.
- Tendering for FGC programmes in areas where programmes are not currently managed by Daybreak.
- Applying for grant funds from charitable trusts and foundations.
- Providing learning programmes and technical assistance to enable our expertise to be transferred to areas where Daybreak cannot deliver effectively itself.
- Expanding our training of FGC staff in Local Authorities across the country.
- Expanding our international training provision and other involvements.
- Exploring the introduction of FGCs in new contexts.
- Working with Local Authorities to explore the use of Community Conferencing.

DAYBREAK FAMILY GROUP CONFERENCES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Statement of Trustees' Responsibilities

The Trustees (who are also Directors of Daybreak Family Group Conferences 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 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:

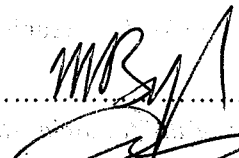
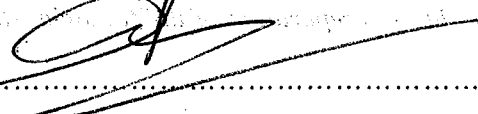
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate 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.

Each Trustee 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 auditor is aware of such information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

This report was approved by the Board on 16/12/21 and signed on its behalf by:


.....

.....

Max Bullough, Chair of Trustees

Geoff Millard, Treasurer

Independent Auditor's Report to the Trustees of Daybreak Family Group Conferences

Opinion

We have audited the financial statements of Daybreak Family Group Conferences (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- *the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or*
- *the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.*

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report¹, other than the financial statements and our auditor's report thereon. Our opinion on the financial

statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 12], 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 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience.
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the SORP, Charities Act 2011, data protection, employment, environmental and health and safety legislation.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships.
- Tested journal entries to identify unusual transactions.
- Investigated the rationale behind significant or unusual transactions.
- Tested a sample of BACS payments to identify payments being made to unexpected bank accounts

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation.
- Reading the minutes of meetings of those charged with governance.
- Enquiring of management as to actual and potential litigation and claims.

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.

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

Fiander Tovell

Paul Meacher FCA (Senior Statutory Auditor)
For and on behalf of Fiander Tovell Limited
Chartered Accountants and Registered Auditors
Stag Gates House
63/64 The Avenue
Southampton
SO17 1XS

Date: 21 December 2021

DAYBREAK FAMILY GROUP CONFERENCES

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31ST MARCH 2021

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2021</u>	<u>Total 2020</u>
		£	£	£	£
Income and endowments from:					
Charitable activities	3	859,688	396,369	1,256,057	1,063,642
Investment Income		990	-	990	319
Total		<u>860,678</u>	<u>396,369</u>	<u>1,257,047</u>	<u>1,063,961</u>
Resources Expended					
Raising Funds	5	9,605	-	9,605	8,286
Charitable Activities	5	766,690	206,605	973,295	872,026
Other	5	8,260	-	8,260	8,135
Total	5	<u>784,555</u>	<u>206,605</u>	<u>991,160</u>	<u>888,447</u>
Net (Resources Expended)/Incoming Resources	6	<u>76,123</u>	<u>189,764</u>	<u>265,887</u>	<u>175,514</u>
Transfer between Funds		0	(0)	-	-
Net (Resources Expended)/Incoming Resources after transfer between Funds		<u>76,123</u>	<u>189,764</u>	<u>265,887</u>	<u>175,514</u>
Net Movement in Funds:					
Fund balances brought forward at 1 st April 2020		<u>134,158</u>	<u>181,848</u>	<u>316,006</u>	<u>140,492</u>
Fund balances carried forward at 31 st March 2021	17	<u>210,281</u>	<u>371,612</u>	<u>581,893</u>	<u>316,006</u>

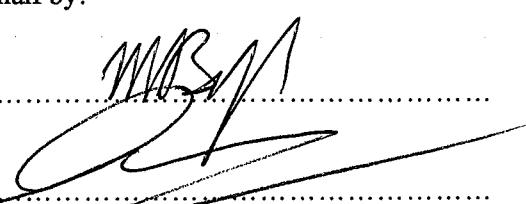
DAYBREAK FAMILY GROUP CONFERENCES

BALANCE SHEET AS AT 31ST MARCH 2021

	Notes	<u>2021</u>		<u>2020</u>	
		£	£	£	£
Fixed Assets					
Tangible Assets	9		13,466		14,040
Current Assets					
Debtors	10	183,437		176,526	
Cash at Bank and in Hand		954,728		373,682	
		<u>1,138,165</u>		<u>550,208</u>	
Creditors: amounts falling due within one year	11	(513,702)		(215,715)	
Net Current Assets			<u>624,463</u>		<u>334,493</u>
Total Assets less Current Liabilities			637,929		348,533
Creditors: amounts falling due after more than one year	13		(5,325)		(1,119)
Provisions for liabilities and charges	14		(50,711)		(31,408)
Net Assets			<u>581,893</u>		<u>316,006</u>
Funds:					
Unrestricted Funds					
Designated funds		-		-	
General unrestricted funds		<u>210,281</u>	210,281	<u>134,158</u>	134,158
Restricted Funds			371,612		181,848
Total Funds	17		<u>581,893</u>		<u>316,006</u>

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

The financial statements (on pages 15 to 27) were approved by the trustees on 16/12/21 and signed on their behalf by:

.....


Max Bullough, Chair of Trustees

Geoff Millard, Treasurer

Company Registration No. 3780726

DAYBREAK FAMILY GROUP CONFERENCES

**CASH FLOW FOR THE YEAR ENDED
31ST MARCH 2021**

	<u>2021</u>	<u>2020</u>
	£	£
Cash flows from operating activities:		
Net cash provided by operating activities	589,725	265,482
Cash flows from investing activities		
Interest received	990	319
Purchase of Equipment	(9,669)	0
Net cash provided by investing activities	(8,679)	319
Cash flows from financing activities		
Net Cash provided by financing activities	-	-
Change in cash and cash equivalents in the reporting period	581,046	265,801
Cash and cash equivalents at the beginning of the reporting period	373,682	107,881
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash and cash equivalents at the end of the reporting period	954,728	373,682
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	265,887	175,515
Adjusted for:		
Depreciation charges	10,243	8,668
Dividends, interest and rents from investments	(990)	(319)
(Increase)/decrease in debtors	(6,911)	(45,267)
Increase/(decrease) in creditors	321,496	126,885
Net cash provided by operating activities	589,725	265,482
Analysis of cash and cash equivalents		
Cash in hand	954,728	253,413
Notice deposits (less than 3 months)	0	120,269
	954,728	373,682

DAYBREAK FAMILY GROUP CONFERENCES

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charitable company is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

b) Company Status

The charity is a company limited by guarantee. The members of the company are the trustees named on page 3. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

The registered office of the charity is detailed on page 3.

c) Going concern

Working in a sector where funding continues to be tight, Daybreak continue to apply for alternative sources of funding and reduce costs where necessary. This will enable the charitable company to continue to provide Local Authorities with the best possible service with the limited funds available.

The Covid-19 pandemic has meant that Family Group Conferences temporarily cannot go ahead as face-to-face meetings. The Face to Face element of the meetings is a fundamental part of making sure that the family members are committed to the process and understand the implications of the responsibilities for the child that they agree to undertake. However, Daybreak have taken the decision to implement an alternative 'Remote Family Group Meeting' via video conference to ensure that Families continue to have the opportunity to address the concerns of the Social Worker.

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, the charitable company continues to adopt the going concern basis of accounting in preparing the accounts.

DAYBREAK FAMILY GROUP CONFERENCES

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

d) Fund Accounting

Unrestricted funds 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 funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost 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.

e) Incoming Resources

All incoming resources are recognised when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants, including Government Grants and contracts, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, including government grants and contracts, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income is deferred when the monies being paid over are specifically designated for a future time period.

Donated services and facilities are included at the value to the charity where this can be quantified. No amounts are included in the financial statements for services donated by volunteers.

Investment income is included when receivable.

f) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with submitting applications for new funding.

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly with the exception of the cost of fund raising which has been split as a percentage of the general staff costs and expenses within the Support Costs category. Organisational overheads are allocated directly to an overhead cost centre. The individual projects make a contribution to cover these costs by way of a transfer. The details are set out in note 5.

DAYBREAK FAMILY GROUP CONFERENCES

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

g) Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets costing less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset on a straight line basis over its expected useful economic life which in all cases is estimated at 3 years.

h) Impairment

At each reporting end date, the charitable company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

i) Debtors

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

j) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

k) Creditors

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

l) Financial instruments

The trust 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.

m) Pension Costs

The charity contributes to either an employee's individual pension plan or to a stakeholder pension scheme which Daybreak administers on behalf of its employees. Expenditure is charged on an accruals basis in accordance with the employee's contract of employment.

n) Operating Leases

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

DAYBREAK FAMILY GROUP CONFERENCES

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

o) Provisions

Provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

q) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2. ESTIMATES AND JUDGEMENTS

There were no key estimates or judgements that would materially affect the accounts.

3. GRANTS AND CONTRACTS

	<u>Total 2021</u>	<u>Total 2020</u>
	£	£
Income arising from the provision of Family Group Conferences and related activities	1,256,057	1,063,642
Represented by:		
Restricted Income	396,369	291,686
Unrestricted Income	859,688	771,956

DAYBREAK FAMILY GROUP CONFERENCES

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021**

4. GOVERNMENT GRANTS

	Total 2021	Total 2020
	£	£
Deferred Income b/fwd	111,395	0
Income received from Government Grants	581,683	403,081
Amount released to income	(396,369)	(291,686)
Deferred Income c/fwd	296,709	111,395

Funding received from the Department for Education to further test the Innovations FGC programme across 22 local authorities. The original Innovation grant was to test the effectiveness of delivering FGCs to families in receipt of a letter of pre-proceedings. Due to DfE procedures the full grant was paid in full during the first 2 years of the 3-year project.

5. TOTAL RESOURCES EXPENDED

	Total 2021	Total 2020
	£	£
Costs directly allocated to activities		
Staff costs and expenses	316,277	256,243
Cost of family meetings	394,571	358,758
Evaluation and research	-	-
Office costs	4,522	4,522
Audit fees	8,260	7,942
Trustee & regulatory	0	193
Support costs to which the projects make a contribution		
General staff costs & expenses	192,099	165,717
Office costs	54,744	75,851
Legal & professional	7,873	7,534
Bank charges	656	750
Insurance	1,915	2,269
Depreciation	10,243	8,668
Total Resources expended	991,160	888,447
Represented by:		
Restricted Expenditure	206,605	109,838
Unrestricted Expenditure	784,555	778,609
	991,160	888,447

DAYBREAK FAMILY GROUP CONFERENCES

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021

6. **NET INCOMING RESOURCES FOR THE YEAR**

	<u>2021</u>	<u>2020</u>
	£	£
Total Resources expended include:		
Auditors' Fees:		
Audit	8,260	7,942
Other Services	1,656	1,656
Depreciation	10,243	8,668

7. **STAFF COSTS**

	<u>2021</u>	<u>2020</u>
	£	£
Wages and Salaries	433,613	338,866
Social Security costs	42,739	33,189
Pension costs	29,684	26,189
	<hr/>	<hr/>
	506,036	398,244
	<hr/>	<hr/>

Total remuneration and benefits of Key Management Personnel was £128,955 (2020 £144,254).

One employee received emoluments of more than £60,000 p.a.

The average monthly number of employees during the year was 14 (2020 - 18).

	<u>2021</u>	<u>2020</u>
Full Time Staff	9	9
Part Time staff	5	9
Full Time equivalents	12	14

The charity contributed to a stakeholder pension schemes for 15 (2020 - 18) members of staff.

Contributions outstanding at the balance sheet date were £2,911 (2020 - £3,170).

8. **TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS**

No Trustees received any remuneration during the year whilst in office (2020 - £nil).

No Trustees (2020 - 2) received reimbursement of travel and accommodation expenses.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity.

DAYBREAK FAMILY GROUP CONFERENCES

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021**

9. TANGIBLE FIXED ASSETS

	<u>Project and Office Equipment</u>	<u>Software Development</u>	<u>Total</u>
<u>Cost</u>	£	£	£
At 1 st April 2020	17,029	21,060	38,089
Additions	9,669	0	9,669
Disposals	(17,029)	(0)	(17,029)
	<hr/>	<hr/>	<hr/>
At 31 st March 2021	9,669	21,060	30,729
	<hr/>	<hr/>	<hr/>
<u>Depreciation</u>			
At 1 st April 2020	17,029	7,020	24,049
Charge for year	3,223	7,020	10,243
Disposals	(17,029)	(0)	(17,029)
	<hr/>	<hr/>	<hr/>
At 31 st March 2021	3,223	14,040	17,263
	<hr/>	<hr/>	<hr/>
<u>Net Book Value</u>			
at 31 st March 2020	0	14,040	14,040
	<hr/>	<hr/>	<hr/>
at 31 st March 2021	6,446	7,020	13,466
	<hr/>	<hr/>	<hr/>

Included in the above are assets held under hire purchase contracts with net book value of £6,446 (2020 - £0) and depreciation charged in the year of £3,223 (2020 - £1,649).

Software Development is a Management Information System that has been developed and went live in April 2019. This is being depreciated over 3 years in accordance with the Tangible Fixed Assets accounting policy.

10. DEBTORS

	<u>2021</u>	<u>2020</u>
	£	£
Grants and Contracts Receivable	177,042	163,648
Prepayments & accrued income	6,395	12,878
	<hr/>	<hr/>
	183,437	176,526
	<hr/>	<hr/>

DAYBREAK FAMILY GROUP CONFERENCES

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021**

**11. CREDITORS: AMOUNTS FALLING DUE
WITHIN ONE YEAR**

	<u>2021</u>	<u>2020</u>
	£	£
Taxation and Social Security Costs	16,677	11,373
Net obligations under hire purchase contracts	1,935	2,245
Other Creditors	42,174	41,704
Accruals and Deferred Income	452,916	160,393
	<u>513,702</u>	<u>215,715</u>

Net obligations under hire purchase contracts are secured on the assets concerned.

12. DEFERRED INCOME

Deferred income comprises monies received in advance for activities that are specified to take place in a future accounting period.

	£
Balance as at 1 April 2020	140,268
Amount released to incoming resources	(140,268)
Amount deferred in year	430,804
	<u>430,804</u>
Balance as at 31 March 2021	430,804

**13. CREDITORS: AMOUNTS FALLING DUE
AFTER MORE THAN ONE YEAR**

Net obligations under hire purchase contracts

	<u>2021</u>	<u>2020</u>
	£	£
Repayable within one year	1,935	2,245
Repayable within one and five years	5,325	1,119
	<u>7,261</u>	<u>3,364</u>
Included in liabilities falling due within one year	(1,935)	(2,245)
	<u>5,325</u>	<u>1,119</u>

Net obligations under hire purchase contracts are secured on the assets concerned.

DAYBREAK FAMILY GROUP CONFERENCES

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

14. PROVISIONS FOR LIABILITIES AND CHARGES

	£
Balance as at 1 st April 2020	31,408
Amount released to incoming resources	(31,408)
Amount provided in year	50,711
	<hr/>
Balance as at 31 st March 2021	50,711
	<hr/>

The provision relates to family group conferences and associated work that has been commissioned prior to the year end. The exact cost of each family meeting can vary and the provision is calculated using best estimates.

15. FINANCIAL COMMITMENTS

At 31 March 2021, the charitable company was committed to making the following payments under non-cancellable operating leases.

	<u>2021</u>	<u>2020</u>
	£	£
Operating leases which expire:		
Less than 1 year	1,307	1,307
Between 2 and 5 years		
Over 5 years	-	-
	<hr/>	<hr/>
	1,307	1,307
	<hr/>	<hr/>

Total operating lease payments in the year were £9,114 (2020 £9,114).

16. FINANCIAL INSTRUMENTS

	<u>2021</u>	<u>2020</u>
	£	£
Carry amount of financial assets:		
Debt instruments measured at amortised cost	1,131,770	537,330
Carry amount of financial liabilities:		
Measured at amortised cost	47,912	43,617

DAYBREAK FAMILY GROUP CONFERENCES

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021**

17. MOVEMENT IN FUNDS

	Notes	At 1 st April 2020 £	Income £	Expenditure £	Transfers £	At 31 st March 2021 £
Restricted Funds:						
Department for Education Grant	17.1	181,848	396,369	(206,605)	-	371,612
Total Restricted Funds		181,848	396,369	(206,605)	-	371,612
Unrestricted Funds		134,158	860,678	(784,555)	-	210,281
Designated Funds		-	-	-	-	-
Total Funds		316,006	1,257,047	(991,160)	-	581,893

	Notes	At 1 st April 2019 £	Income £	Expenditure £	Transfers £	At 31 st March 2020 £
Restricted Funds:						
Department for Education Grant	17.1	-	291,686	(109,838)	-	181,848
Total Restricted Funds		-	291,686	(109,838)	-	181,848
Unrestricted Funds		140,492	772,275	(778,609)	-	134,158
Designated Funds		-	-	-	-	-
Total Funds		140,492	1,063,961	(888,447)	-	316,006

17.1 Grant from the Department for Education to implement the roll out of the Innovations model of FGC to 22 Local Authorities across the England.

DAYBREAK FAMILY GROUP CONFERENCES

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021**

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 st March 2021 are represented by:			
Tangible Fixed Assets	13,466	-	13,466
Net Current Assets	252,851	371,612	624,463
Creditors due after more than one year	(5,325)	-	(5,325)
Provisions for liabilities and charges	(50,711)	-	(50,711)
Total Net Assets	210,281	371,612	581,893

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 st March 2020 are represented by:			
Tangible Fixed Assets	14,040	-	14,040
Net Current Assets	152,645	181,848	334,493
Creditors due after more than one year	(1,119)	-	(1,119)
Provisions for liabilities and charges	(31,408)	-	(31,408)
Total Net Assets	134,158	181,848	316,006