



Trustees Annual Report

2022-2023

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Message from the Chair and CEO

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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

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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



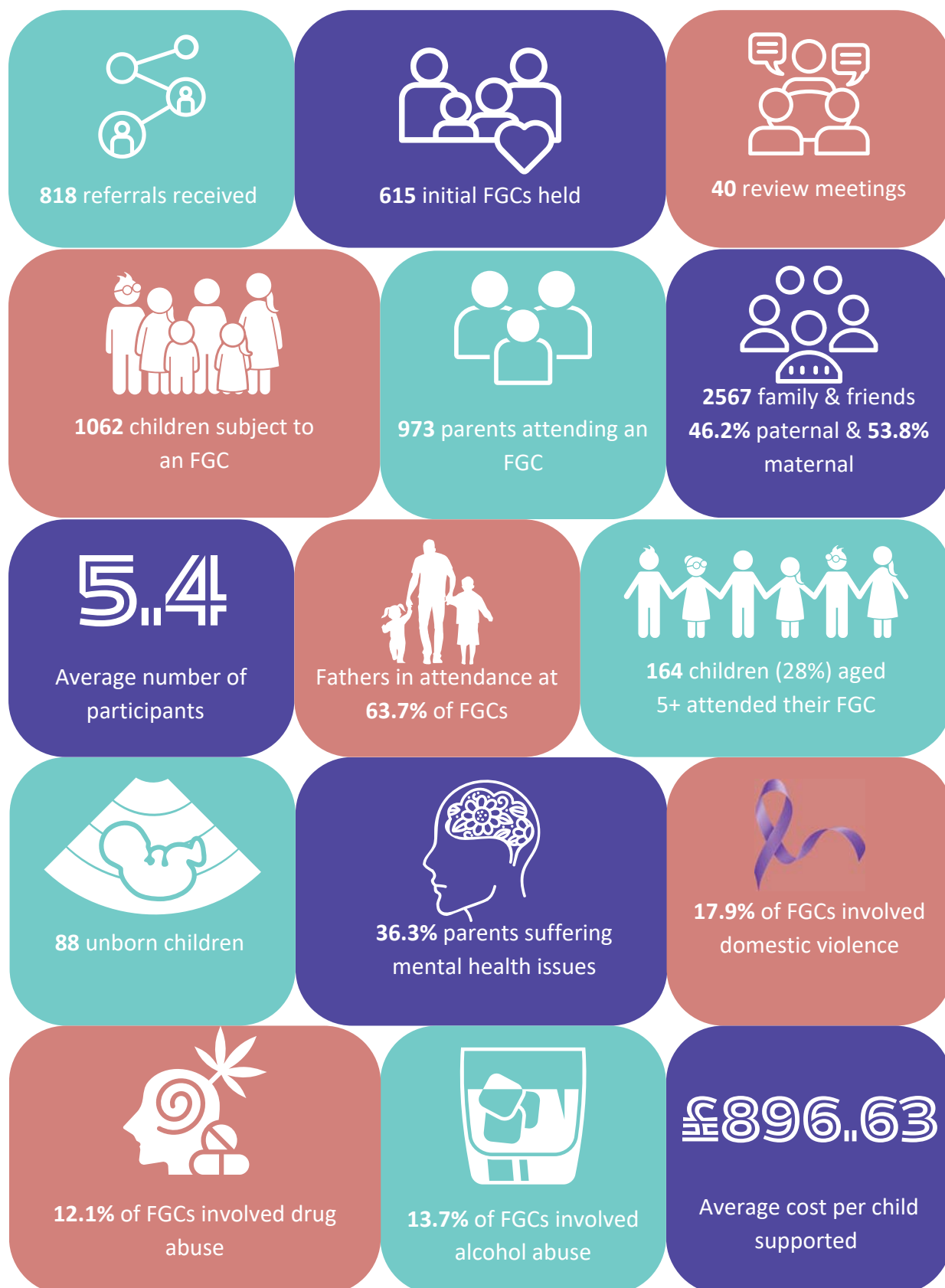
Reading



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

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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

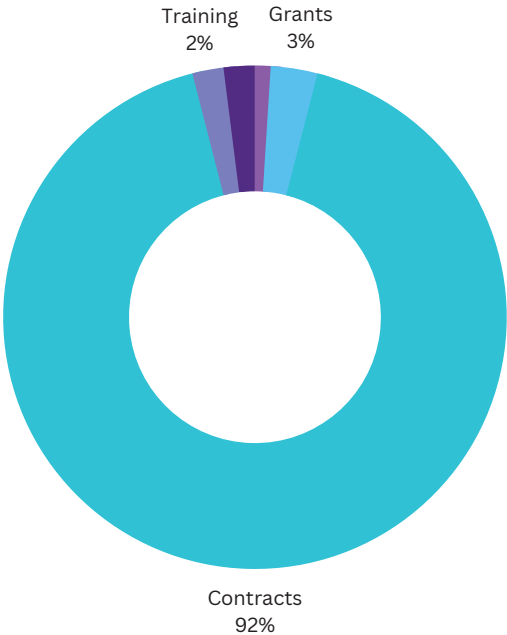
DAYBREAK

Financial Review

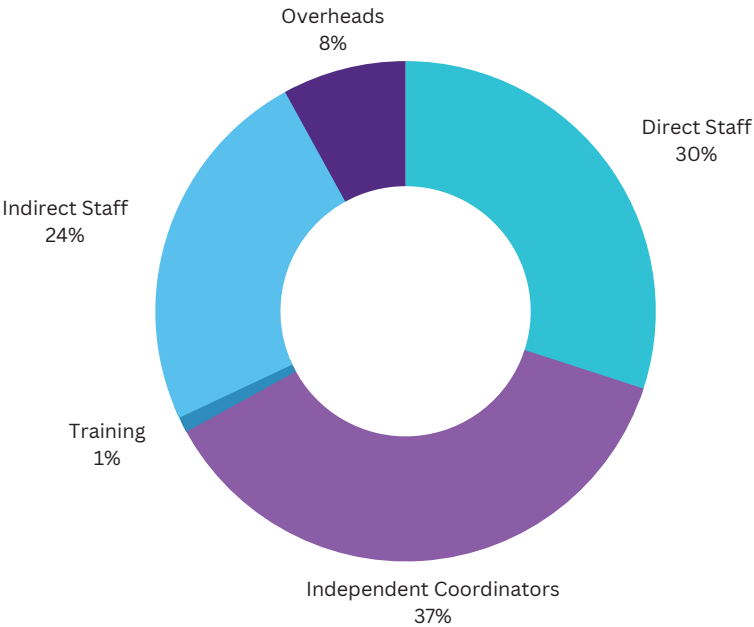
Summary

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

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

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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

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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		833,833	0	833,833	979,389
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	952,222	23,813	976,035	959,088
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	756,701	-	756,701	898,903

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)	
		<u></u>	<u></u>	
Net Current Assets		799,896		939,716
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
Net cash provided by investing activities	12,696	3,602
Cash flows from financing activities		
Net Cash provided by financing activities	-	-
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)
Net cash provided by operating activities	(200,917)	45,230
Analysis of cash and cash equivalents		
Cash in hand	815,339	1,003,560
Notice deposits (less than 3 months)	-	-
	815,339	1,003,560

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 20231. 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 2023p) 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 2023**6. 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
	<hr/>	<hr/>
	529,176	489,591
	<hr/>	<hr/>

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 2023**17. 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 role 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)
Total Net Assets	780,514	(23,813)	756,701
	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)
Total Net Assets	875,090	23,813	898,903

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023**19. 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