

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!*

A handwritten signature in black ink, appearing to read 'Debbie Burns'.

Debbie Burns, CEO

A handwritten signature in black ink, appearing to read 'Eleanor Emuss'.

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.

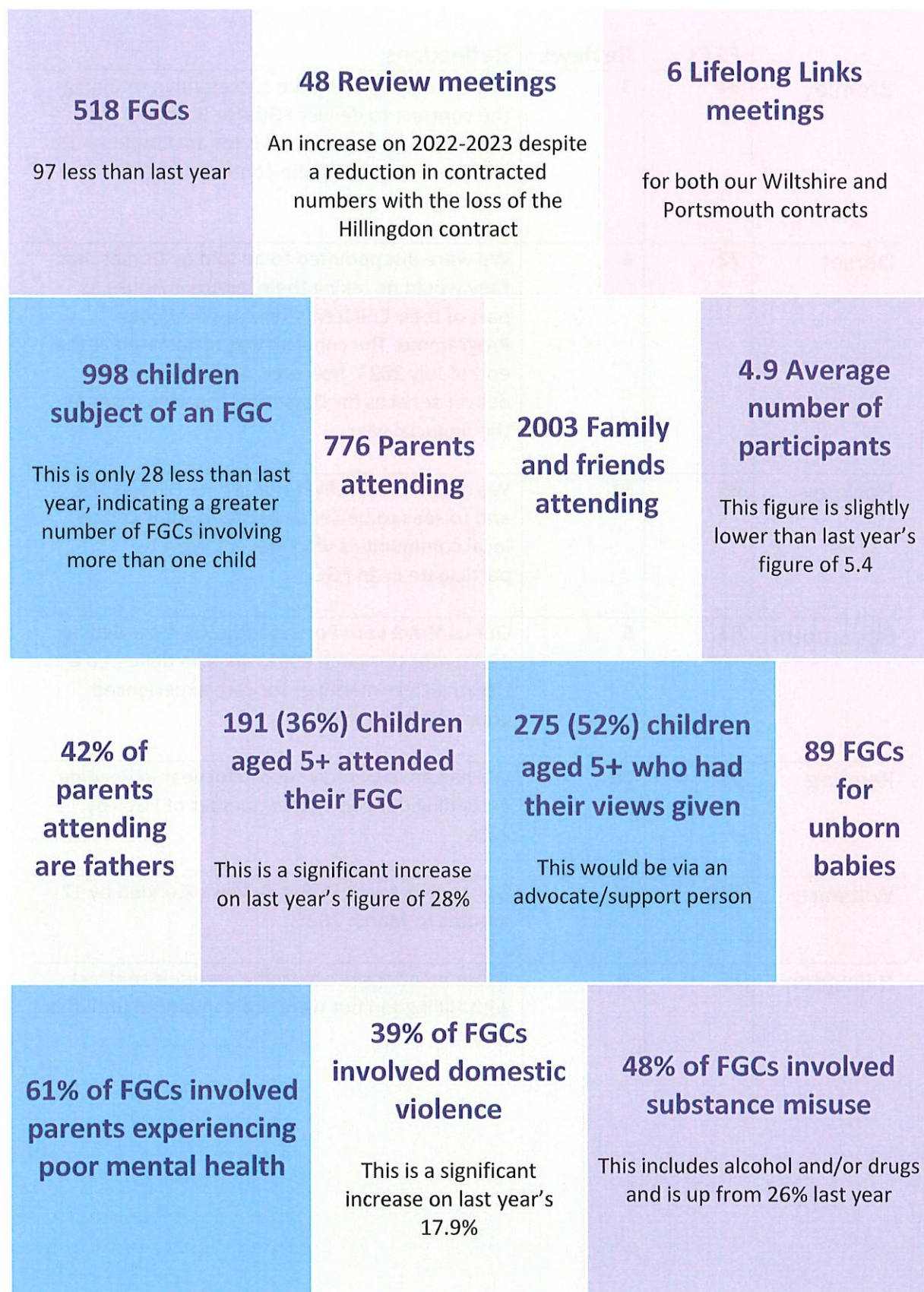
Achievements and Performance

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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:

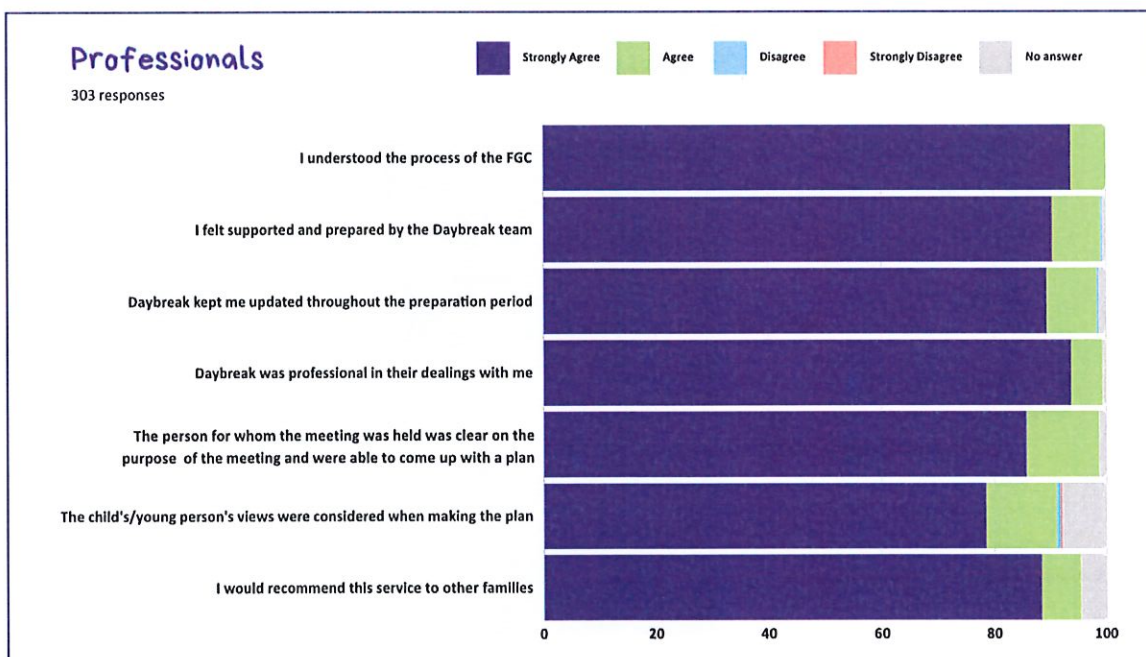
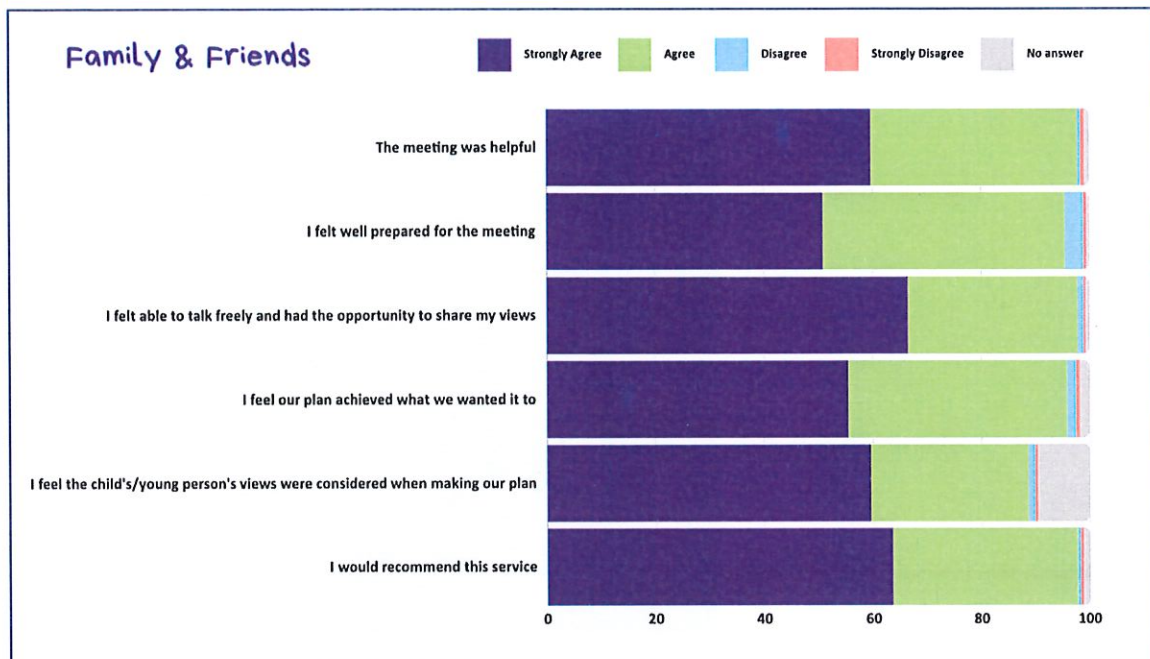
- Feedback from 32% of professionals involved in FGCs; this rises to 58% if we assume responses are mainly from referring Social Workers
- Feedback from 39% of family and friends (including parents) participating in an FGC
- Of the 6-11 year olds attending their FGC this year 39% provided feedback and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

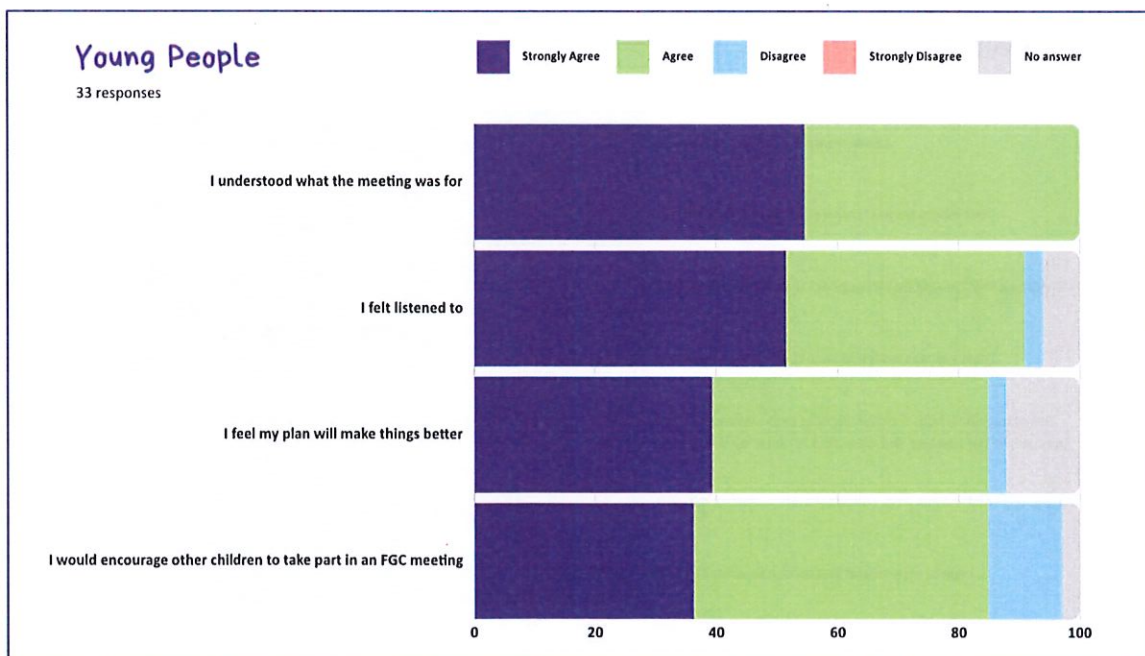
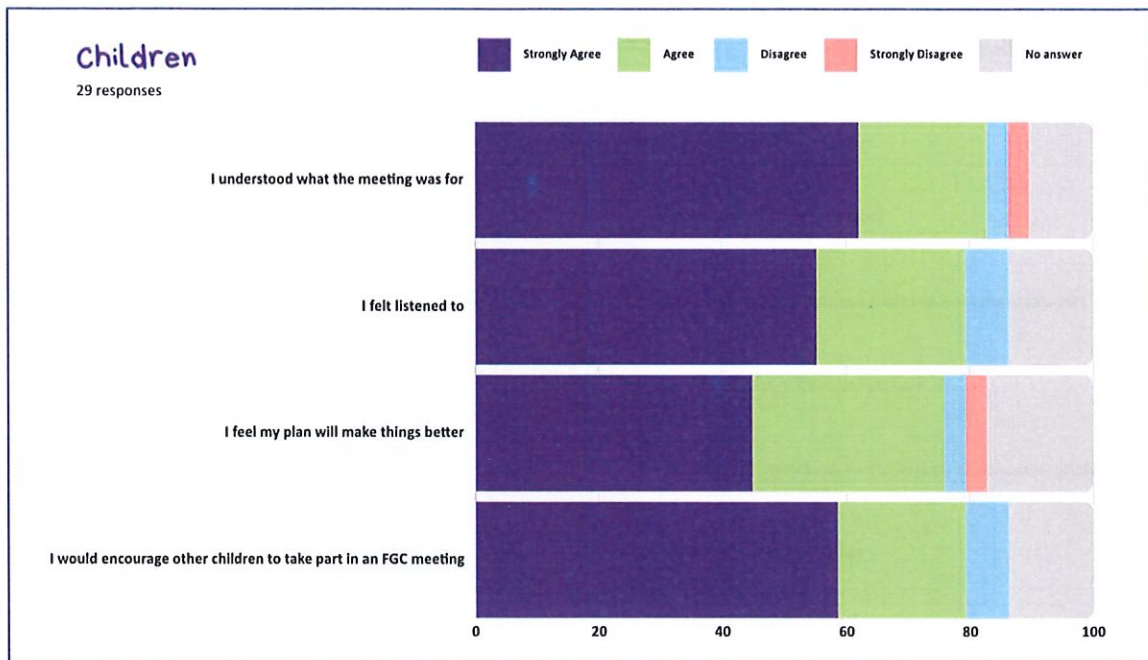
For professionals, all but one of the statements receive 95%+ positive feedback and this will now be our standard moving into next year. The weakest response is in the belief that the child's/young person's views were considered when making the plan, which sits at 91%.



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.

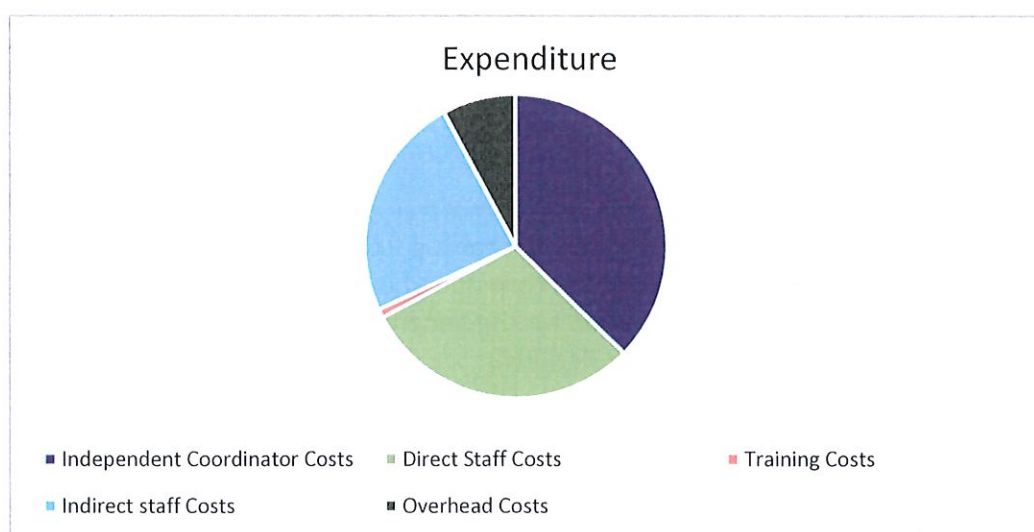
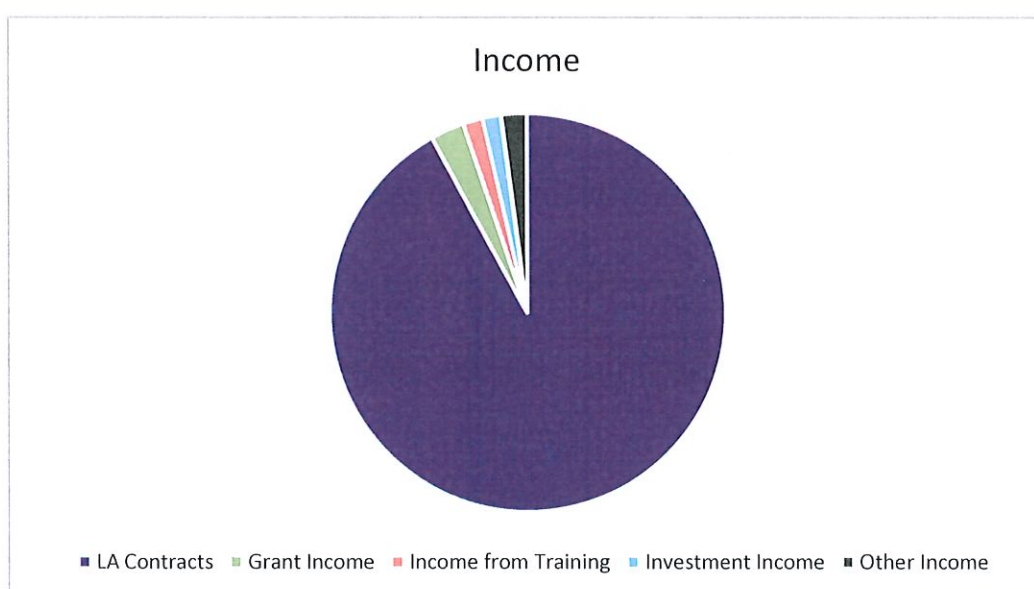
Financial Review

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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

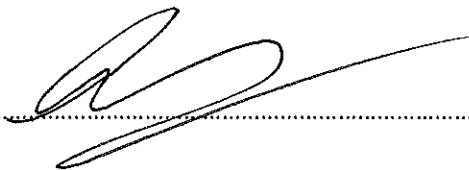
BALANCE SHEET AS AT 31ST MARCH 2024

	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></u>		<u></u>	
Net Current Assets			668,043		799,896
Total Assets less Current Liabilities			668,043		799,896
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

 Geoff Millard, Treasurer

Company Registration No. 3780726

DAYBREAK FAMILY GROUP CONFERENCES

CASH 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	-	-
Net cash provided by investing activities	26,767	12,696
Cash flows from financing activities		
Net Cash provided by financing activities	-	-
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)
Net cash provided by operating activities	(220,840)	(200,917)
Analysis of cash and cash equivalents		
Cash in hand	621,266	815,339
Notice deposits (less than 3 months)	-	-
	621,266	815,339

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.

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

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.

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	-	-	-
At 31st March 2024	9,669	21,060	30,729
<u>Depreciation</u>			
At 1st April 2023	9,669	21,060	30,729
Charge for year	-	-	-
At 31st March 2024	9,669	21,060	30,729
<u>Net Book Value</u>			
At 31st March 2023	-	-	-
At 31st March 2024	-	-	-

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
	184,174	82,862

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.

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 202418. 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.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 202419. 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)
Total Net Assets	614,941	15,000	629,941
	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)
Total Net Assets	756,701	-	756,701

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 24 th October 2023) Eleanor Emuss (Elected 24 th October 2023)
Treasurer:	Geoffrey Millard
Vice Chair:	Donna Hill (Appointed 18 th April 2023, Elected 24 th October 2023) Vic Stenning Henrietta Lacey-Gutsell (Appointed 18 th April 2023) Tutu Ariyo (Appointed 18 th April 2023) Wendy Eves (Appointed 24 th 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

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

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