

Company registration number: 06798854

Charity registration number: 1139077

# We Stand with Families Ltd

(formely MOSAC)

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Field Sullivan Limited  
9 Hare & Billet Road  
Blackheath  
SE3 0RB

**We Stand with Families Ltd**

**formerly MOSAC**

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**We Stand with Families Ltd**

**formerly MOSAC**

**Reference and Administrative Details**

|                                    |                                                                                                                    |
|------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| <b>Chair</b>                       | Madhu Gohil                                                                                                        |
| <b>Trustees</b>                    | Matthew Bradley<br>Madhu Gohil<br>David Richards<br>Robert Sargent<br>Ayesha Jade Alves-Hey<br>Anne-Marie Lawrence |
| <b>Secretary</b>                   | Matthew Bradley                                                                                                    |
| <b>Charity Registration Number</b> | 1139077                                                                                                            |
| <b>Company Registration Number</b> | 06798854                                                                                                           |
| <b>Registered Office</b>           | The charity is incorporated in England & Wales.<br>86-90 Paul Street<br>London<br>EC2A 4NE                         |
| <b>Independent Examiner</b>        | Field Sullivan Limited<br>9 Hare & Billet Road<br>Blackheath<br>SE3 0RB                                            |
| <b>Solicitors:</b>                 | Latham & Watkins<br>99 Bishopsgate<br>London<br>EC2M 3XF                                                           |
| <b>Bankers</b>                     | Unity Trust Bank<br>Nine Brindleyplace<br>Birmingham<br>B1 2HB                                                     |

## **We Stand with Families Ltd**

**formerly MOSAC**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024. This is a Director's Report required by s417 of the companies Act 2006. The Financial Statements comply with the current statutory requirements and the requirements of the Memorandum and Articles of Association.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Matthew Bradley
- Tessa Cole (resigned 14 May 2024)
- Tracey Georgio (resigned 14 May 2024)
- Madhu Gohil
- Lauren McCann (resigned 12 September 2023)
- David Richards
- Robert Sargent
- Ayesha Jade Alves-Hey (appointed 10 September 2024)
- Anne-Marie Lawrence (appointed 6 August 2024)

Chair:

- Tessa Cole (resigned 14 May 2024)
- Madhu Gohil

Secretary: Matthew Bradley

#### **Summary of the year:**

2023 - 2024 was the second year of our three-year strategy, we have seen good progress against our strategic objectives this year.

Our 2022 - 2025 Strategy:

#### **Overarching strategic aim:**

*Transition from a local organisation with a national helpline, to a organisation where all services are accessible for families across the UK*

#### **Strategic Objectives:**

**1. Widen services offer to ensure more holistic support for families/carers of children who have been sexually abused**

By 2025, we will have designed and launched the following new services:

- Parent and Child Relational Play

- Young People's Counselling

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### **Trustees' Report**

Family Counselling

Legal services department

#### **2. Expand national online services to increase the scale and accessibility of our services**

By 2025 we will have developed a hybrid model of delivery of all our services that has supported 5000 families

#### **3. Launch face-to-face services in partnership with local partners in two new regions in the UK**

We will have designed, funded and launched the following services in the North West England and South Wales:

Parent/Carer Counselling

Play Therapy

Parent Training

Young People's Counselling

#### **4. Develop a suite of training resources and programs for professionals in key services**

By 2025 we will have reached 1500 professionals through our online and face-to-face training program and resources

#### **Summary**

After a challenging start to the year, following a significant reduction in funding during 2022–2023, The tireless efforts of dedicated staff, board, and volunteers ensured we not only maintained the highest quality services for our existing clients but also identified and responded to emerging needs. This year, we focused on developing innovative new services to support families impacted by child sexual abuse, reinforcing our mission to stand alongside those who need us most.

We would like to take this opportunity to express our heartfelt gratitude to our passionate, resilient, and dedicated team. Each staff member, board member, and volunteer brought their expertise and compassion to every challenge, and their collective efforts have been the backbone of our progress. We also extend our deepest thanks to our stakeholders, funders, and partners, whose generous contributions of time, resources, and expertise have been instrumental in helping us achieve our goals.

Despite the difficulties, 2023 has been a pivotal year in our journey. We made significant strides toward our 2023–2025 strategy, with several key milestones worth celebrating. Among our most notable achievements was the expansion of our children and young people's services in London. We proudly launched our pro-bono legal services, offering critical support to families navigating complex legal challenges. Additionally, our new services in Wales marked an important step in extending our reach, ensuring that even more communities benefit from the resources and care they deserve.

#### **Our Services in 2023 - 2024**

Child sexual abuse is a deeply pervasive and systemic trauma that profoundly impacts the entire family unit. For child victims, the consequences can be devastating, with an increased likelihood of experiencing further abuse and enduring life-limiting challenges, such as mental health issues, difficulties in education and relationships, and diminished future opportunities.

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### **Trustees' Report**

Simultaneously, families often face overwhelming emotional and practical challenges, leaving them ill-equipped to navigate the collective trauma. Without timely and appropriate support, families may struggle to create the stability, safety, and care that a child victim urgently needs to begin the healing process.

The scale of this issue is staggering. It is estimated that one in 20 children in the UK has been sexually abused (NSPCC, 2021), and the reported cases of child sexual abuse have risen sharply in recent years. Between 2014 and 2019, there was a 57% increase in offences reported, and in 2021/22 alone, the identification of child sexual abuse by police and children's services increased by 15%. Referrals to Sexual Assault Referral Centres (SARCs) have also risen significantly, reflecting the growing demand for specialist support. Yet, despite this increased reporting, the criminal justice system has faltered—prosecutions have dropped by nearly half in just four years (NSPCC, 2022), and cases are taking longer to resolve. Tragically, many children impacted by sexual abuse remain invisible, with an estimated gap between the number of abused children and those identified by services (CECSA, 2023).

In the face of these challenges, We Stand occupies a unique and vital role. We are the only national charity dedicated to supporting non-abusing parents and carers in their mission to protect and nurture their sexually abused children. Every day, we receive calls from parents and carers who are grappling with the immediate aftermath of discovering their child has been abused. In these moments of crisis, we provide a lifeline.

While many organizations focus solely on the child, our holistic model empowers the entire non-abusing family to heal and move forward together.

We Stand serves as a 'one-stop' resource, offering comprehensive information, practical guidance, therapeutic support, and tailored training to address the multifaceted needs of families. Our approach acknowledges the essential role of non-abusing parents and carers in fostering resilience, rebuilding trust, and creating a safe environment where children can begin to recover. By focusing on the whole family, we aim to break the cycle of trauma, ensuring that no one faces this journey alone

#### **Our Services:**

|                       |                                                                                                                                                                                                                                                            |
|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Helpline              | Available nationwide, a safe, non-judgmental space; a listening ear and invaluable support for often in times of crisis.                                                                                                                                   |
| Creative therapy      | Child victims and their siblings are supported to make sense of traumatic and confusing experiences in a safe supportive environment.                                                                                                                      |
| Parent counselling    | Protective parents and carers are supported to rebuild their confidence, alleviate isolation, and gain skills to safeguard their children going forward.                                                                                                   |
| Parent training       | Non-abusing parents and carers can attend one-to-one and group sessions including 'Therapeutic Parenting', and 'Having Difficult Conversations'.                                                                                                           |
| Legal advice          | Practical help and guidance with court proceedings; advocating with third parties such as social services; and support with issues such as divorce.                                                                                                        |
| Professional Training | A safe space for professionals to learn more about the impact of child sexual abuse on the victim and their families, how to work more effectively with non-abusing parents and carers, and how to manage their own response to these difficult situations |

## **We Stand with Families Ltd**

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### **Trustees' Report**

#### **Outputs for 2023 - 2024:**

| <b>Service</b>                                   | <b>23 - 24</b> |
|--------------------------------------------------|----------------|
| Helpline calls                                   | 797            |
| Clients in face-to-face counselling              | 50             |
| Clients in online counselling                    | 79             |
| Clients receiving advocacy support               | 176            |
| Children in children and young people's services | 27             |

Number of attendees at training programs (parents and professionals) 276

Our national helpline continues to be the primary gateway to accessing all We Stand services. However, challenges in recruiting skilled volunteers this year have led to a lower-than-expected volume of calls. To address this, we are introducing a streamlined induction programme, covering essential topics such as cultural considerations and the broader impact of sexual abuse.

Like many organisations, the pandemic prompted us to transition our services online, ensuring parents and carers continued to receive therapeutic support without interruption. This shift provided an opportunity to test all aspects of online counselling and evaluate its impact before deciding to make it a permanent part of our services. The move online has enabled us to expand our services with consistently positive outcomes. It has become our fastest-growing service and is now central to our mission of reaching families across the UK.

Our newly established Legal Support service has become a valuable addition to our broader advocacy work. This provides parents and carers with access to qualified legal advice in family law, offering critical support in complex situations. This year, our work has included immediate risk reduction measures, such as obtaining non-molestation orders, explaining family law and its processes, and guiding clients in accessing justice. Additionally, we offer complementary advice beyond family law, such as guidance on engaging with statutory services.

Our parent training programme is now a core part of our services. Initially focused solely on safeguarding, it has evolved into a structured four-week programme covering topics such as *'the impact of trauma on the brain'* and *'how to have difficult conversations'*. Parents and carers who have completed the training consistently highlight the value of the peer support elements, which provide a safe space to connect and share experiences. In the coming year, we plan to build on this, creating more opportunities for families to meet and drive positive change together.

This year, we successfully maintained a full timetable of creative arts therapy for children up to the age of 16. Children have access to a range of tools, including toys, artistic activities, and sand trays, which they use to express themselves and work through trauma at their own pace. To enhance our delivery, we welcomed a dedicated creative arts volunteer this year, adding valuable expertise and diversifying the service's skill set. Volunteers now meet once a term to discuss cases and share ideas, fostering collaboration and continuous improvement in practice.

At the time of our last report, we were in the process of launching a new Young People's Counselling service for those aged 14 to 21. Some young people had expressed that they felt discouraged by the idea of 'play therapy' and preferred a more mature approach, similar to traditional 'two-chair' therapy. Following a period of development, the new service is now active, complementing the existing creative arts therapy for younger children. It uses a combination of talking therapy and creative tools to help young people process trauma in a way that is age-appropriate..

## **We Stand with Families Ltd**

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### **Trustees' Report**

In response to feedback and requests from parents and carers, we have introduced Parent-Child Relational Play, a programme designed as a viable alternative to in-person support. This initiative focuses on helping parents and caregivers repair and rebuild relational trust through attachment-based play at home. The programme empowers participants by providing insights into: 1. Viewing play as a form of communication, 2. Understanding how trauma can impact relationships, and 3. Recognising how child-led play within a structured environment creates trust.

Our professional training programme for those working with families faced delays due to the pandemic. However, this year marked a significant milestone as we secured our first sizable delivery contract with the NHS. The programme provides comprehensive support for social workers, community workers, and youth workers, with workshops including: *'Working with Non-abusing Parents and Carers'* and *'Sibling Sexual Abuse'*. Feedback so far has been overwhelmingly positive, highlighting the programme's value in enhancing professional skills.

With initial support from the Ministry of Justice, we are establishing our first in-person services outside London, beginning in Cardiff and South Wales - an area currently lacking specialist services that take a whole-family approach to addressing the consequences of Child Sexual Abuse. Starting in April 2024, we will offer adult therapy, parent training, and legal support. Access to these services will continue to be through our national helpline, whether families reach out directly or are referred by a local partner organisation.

#### **Structure, governance and management**

The organisation is a company limited by guarantee and was incorporated on 22 January 2009. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association. In the event of it being wound up, members are required to contribute an amount not exceeding £10.

#### **Board of Trustees**

We Stand is governed by a Board of Trustees. Details of those serving on the Board during the year and those serving currently are shown on page 2. The Board of Trustees meets around eight times a year. We Stand actively encourages applications from people interested in becoming trustees through the charity's website and Charity Job's free on-line advertising for volunteers. Potential candidates are first interviewed by the Chair and one other trustee. If successful, they are invited to observe a Board meeting and meet existing trustees. Once appointed, all new Trustees receive an induction/ introduction to We Stand.

The Board of Trustees delegates responsibility to the senior management team, through the Chief Executive, to execute the day-to-day operations of We Stand in accordance with the policies, procedures and budgets approved by the Board of Trustees.

#### **Appointment of Directors**

The directors may appoint a person who is willing to serve as a director and have been implementing re-elections every three years. All directors give of their time voluntarily.

#### **Public Benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the objectives and activities and in the planning of future activities. It is the judgement of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity. In delivering services and in the appointment of staff, volunteers and trustees the charity operates a strict policy of no discrimination on any grounds.

## **We Stand with Families Ltd**

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### **Trustees' Report**

#### **Financial Review**

This year our in-year income was £517,049, our brought forward funds were £116,831. The expenditure for the year was £468,896. Our carried forward funds to 24-25 is £164,984

Following a challenging year for fundraising in 22-23. This was a combination of some key funds closing while they reviewed their strategy, a decrease in funds being given out following the large amount of funding being released during Covid and specifically for us, we were unable to secure government funding for the first time since 2018.

2023 – 2024 was a positive year for fundraising. We secured a significant funding to launch our services in Wales and secured new unrestricted funding to cover core costs. This enabled us to develop new services and new locations to grow the reach and impact of our work.

#### **Reserve Policy**

We took the challenging decision in 2022 – 2023, to use some of our reserves to maintain our services during a year when we experienced a drop in our funding levels. Alongside this, we made efficiency savings to ensure that we were in the best position going into 2023 – 2024. At the end of 2023, our reserves position was £82,679. This was below our target of 3 months of all costs but is over 3 months of our unrestricted costs (£61,747).

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of We Stand with Families Ltd 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**We Stand with Families Ltd**

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**Trustees' Report**

The annual report was approved by the trustees of the charity on 29 January 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M Gohil', is written over a horizontal dotted line.

Madhu Gohil  
Chair of trustees

## **We Stand with Families Ltd**

**formerly MOSAC**

### **Independent Examiner's Report to the trustees of We Stand with Families Ltd ('the Company')**

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the We Stand with Families Ltd ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes 3 to 20.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

As the charity's trustees of We Stand with Families Ltd you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An Independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### **Independent examiner's statement**

Since We Stand with Families Ltd 's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

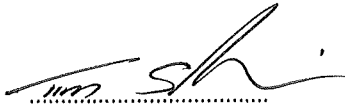
1. accounting records were not kept in respect of We Stand with Families Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that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

**We Stand with Families Ltd**

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**Independent Examiner's Report to the trustees of We Stand with Families Ltd ('the Company')**

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



Tim Sullivan FCA  
Field Sullivan Limited  
ICAEW

9 Hare & Billet Road  
Blackheath  
SE3 ORB

29 January 2025

**We Stand with Families Ltd**

**formerly MOSAC**

**Statement of Financial Activities for the Year Ended 31 March 2024**  
**(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

|                                    | Note | Unrestricted<br>£ | Restricted<br>£  | Total 2024<br>£  | Unrestricted<br>£ | Restricted<br>£  | Total 2023<br>£  |
|------------------------------------|------|-------------------|------------------|------------------|-------------------|------------------|------------------|
| <b>Income and Endowments from:</b> |      |                   |                  |                  |                   |                  |                  |
| Donations and legacies             | 3    | 149,331           | 336,049          | 485,380          | 88,272            | 196,630          | 284,902          |
| Charitable activities              | 4    | 30,460            | -                | 30,460           | 11,718            | -                | 11,718           |
| Investment income                  | 5    | 1,209             | -                | 1,209            | 830               | -                | 830              |
| <b>Total income</b>                |      | <b>181,000</b>    | <b>336,049</b>   | <b>517,049</b>   | <b>100,820</b>    | <b>196,630</b>   | <b>297,450</b>   |
| <b>Expenditure on:</b>             |      |                   |                  |                  |                   |                  |                  |
| Raising funds                      | 6    | (23,625)          | -                | (23,625)         | (23,750)          | -                | (23,750)         |
| Charitable activities              | 7    | (223,363)         | (221,908)        | (445,271)        | (297,295)         | (252,446)        | (549,741)        |
| <b>Total expenditure</b>           |      | <b>(246,988)</b>  | <b>(221,908)</b> | <b>(468,896)</b> | <b>(321,045)</b>  | <b>(252,446)</b> | <b>(573,491)</b> |
| <b>Net (expenditure)/income</b>    |      | <b>(65,988)</b>   | <b>114,141</b>   | <b>48,153</b>    | <b>(220,225)</b>  | <b>(55,816)</b>  | <b>(276,041)</b> |
| Transfers between funds            |      | 104,215           | (104,215)        | -                | 74,115            | (74,115)         | -                |
| <b>Net movement in funds</b>       |      | <b>38,227</b>     | <b>9,926</b>     | <b>48,153</b>    | <b>(146,110)</b>  | <b>(129,931)</b> | <b>(276,041)</b> |
| <b>Reconciliation of funds</b>     |      |                   |                  |                  |                   |                  |                  |
| <b>Total funds brought forward</b> |      | <b>44,452</b>     | <b>72,379</b>    | <b>116,831</b>   | <b>190,562</b>    | <b>202,310</b>   | <b>392,872</b>   |
| <b>Total funds carried forward</b> | 19   | <b>82,679</b>     | <b>82,305</b>    | <b>164,984</b>   | <b>44,452</b>     | <b>72,379</b>    | <b>116,831</b>   |

The notes on pages 14 to 25 form an integral part of these financial statements.

**We Stand with Families Ltd**

**formerly MOSAC**

**Statement of Financial Activities for the Year Ended 31 March 2024  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

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

The funds breakdown for 2023 is shown in note 19.

The notes on pages 14 to 25 form an integral part of these financial statements.

**We Stand with Families Ltd**

**formerly MOSAC**

**(Registration number: 06798854)  
Balance Sheet as at 31 March 2024**

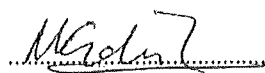
|                                                       | Note | 2024<br>£ | 2023<br>£ |
|-------------------------------------------------------|------|-----------|-----------|
| <b>Fixed assets</b>                                   |      |           |           |
| Tangible assets                                       | 15   | 1,561     | 2,343     |
| <b>Current assets</b>                                 |      |           |           |
| Debtors                                               | 16   | 38,967    | 10,813    |
| Cash at bank and in hand                              | 17   | 151,001   | 166,396   |
|                                                       |      | 189,968   | 177,209   |
| <b>Creditors: Amounts falling due within one year</b> | 18   | (26,545)  | (62,721)  |
| <b>Net current assets</b>                             |      | 163,423   | 114,488   |
| <b>Net assets</b>                                     |      | 164,984   | 116,831   |
| <b>Funds of the charity:</b>                          |      |           |           |
| <b>Restricted income funds</b>                        |      |           |           |
| Restricted funds                                      |      | 82,305    | 72,379    |
| <b>Unrestricted income funds</b>                      |      |           |           |
| Unrestricted funds                                    |      | 82,679    | 44,452    |
| <b>Total funds</b>                                    | 19   | 164,984   | 116,831   |

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

Directors' responsibilities:

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

The financial statements on pages 11 to 25 were approved by the trustees, and authorised for issue on 29 January 2025 and signed on their behalf by:

  
Madhu Gohil  
Chair and trustee

The notes on pages 14 to 25 form an integral part of these financial statements.

## **We Stand with Families Ltd**

**formerly MOSAC**

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

#### **1 Charity status**

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

The address of its registered office is:

86-90 Paul Street

London

EC2A 4NE

These financial statements were authorised for issue by the trustees on 29 January 2025.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

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

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### **Basis of preparation**

We Stand with Families Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

## **We Stand with Families Ltd**

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

#### **Judgements and key sources of estimation uncertainty**

In the application of the charity'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 periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

#### **Income and endowments**

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

#### ***Donations and legacies***

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

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

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.

## **We Stand with Families Ltd**

**formerly MOSAC**

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

#### ***Grant expenditure***

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Statement of Financial Activities once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are recognised in the accounts when a commitment has been made and communicated to the recipient, and there are no conditions to be met relating to the grant which remain in the control of the charity.

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### ***Support costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ***Taxation***

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

#### ***Tangible fixed assets***

Individual fixed assets costing £500.00 or more are initially recorded at cost.

#### ***Depreciation and amortisation***

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

| <b>Asset class</b> | <b>Depreciation method and rate</b> |
|--------------------|-------------------------------------|
| Office equipment   | 25% straight line                   |

## **We Stand with Families Ltd**

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

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

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

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

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

#### **Pensions and other post retirement obligations**

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

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

**We Stand with Families Ltd**

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

**3 Income from donations and legacies**

|                                                   | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|---------------------------------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Donations and legacies;                           |                                       |                          |                    |                    |
| Donations from volunteers                         | -                                     | -                        | -                  | 15,000             |
| 29th of May 1961                                  | -                                     | -                        | -                  | 5,000              |
| Donations from individuals                        | 4,331                                 | -                        | 4,331              | 3,992              |
| Grants, including capital grants;                 |                                       |                          |                    |                    |
| City Bridge Trust                                 | -                                     | 52,800                   | 52,800             | 36,380             |
| BBC Children in Need                              | -                                     | 20,799                   | 20,799             | 41,709             |
| Big Lottery                                       | -                                     | 62,500                   | 62,500             | 87,500             |
| Sir Halley Stewart Trust                          | -                                     | 12,235                   | 12,235             | 16,321             |
| Tudor Trust                                       | 25,000                                | -                        | 25,000             | -                  |
| The Henry Smith Charity                           | 40,000                                | -                        | 40,000             | 35,000             |
| Leathersellers Company<br>Charitable Fund         | 20,000                                | -                        | 20,000             | -                  |
| Garfield Weston Foundation                        | 30,000                                | -                        | 30,000             | 25,000             |
| The David & Ruth Lewis Family<br>Charitable Trust | -                                     | 40,000                   | 40,000             | -                  |
| Porticus UK                                       | -                                     | 38,525                   | 38,525             | -                  |
| London Catalyst                                   | -                                     | -                        | -                  | 4,000              |
| Rayne Foundation                                  | -                                     | 15,000                   | 15,000             | 15,000             |
| Ministry of Justice                               | -                                     | 65,190                   | 65,190             | -                  |
| The Legal Education                               | -                                     | 29,000                   | 29,000             | -                  |
| Aquila Family Charitable Trust                    | 30,000                                | -                        | 30,000             | -                  |
|                                                   | <u>149,331</u>                        | <u>336,049</u>           | <u>485,380</u>     | <u>284,902</u>     |

**4 Income from charitable activities**

|                   | Unrestricted<br>funds<br>General<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-------------------|---------------------------------------|--------------------|--------------------|
| Fees and supplies | <u>30,460</u>                         | <u>30,460</u>      | <u>11,718</u>      |

**We Stand with Families Ltd**

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

**5 Investment income**

|                                                                                 | Total<br>2024<br>£ | Total<br>2023<br>£ |
|---------------------------------------------------------------------------------|--------------------|--------------------|
| Interest receivable and similar income;<br>Interest receivable on bank deposits | <u>1,209</u>       | <u>830</u>         |

**6 Expenditure on raising funds**

**a) Costs of generating donations and legacies**

|                   | Note | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-------------------|------|--------------------|--------------------|
| Fundraising costs |      | <u>23,625</u>      | <u>23,750</u>      |

**7 Expenditure on charitable activities**

|                    | Note | Total<br>2024<br>£ | Total<br>2023<br>£ |
|--------------------|------|--------------------|--------------------|
| Supervision        |      | 28,121             | 28,453             |
| Volunteer expenses |      | 1,021              | 3,560              |
| Consultancy        |      | 19,812             | 29,132             |
| Staff costs        | 11   | 305,367            | 390,601            |
| Support costs      | 8    | <u>90,950</u>      | <u>97,995</u>      |
|                    |      | <u>445,271</u>     | <u>549,741</u>     |

In addition to the expenditure analysed above, there are also support costs of £90,950 (2023 - £97,995) which relate directly to charitable activities. See note 8 for further details.

# **We Stand with Families Ltd**

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

### **8 Analysis of support costs**

#### **Support costs**

|                                                    | <b>Total<br/>2024<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
|----------------------------------------------------|-----------------------------|-----------------------------|
| (Profit)/loss on disposal of tangible fixed assets | -                           | 1,035                       |
| Staff welfare                                      | 2,375                       | 1,064                       |
| Training and travelling                            | 4,503                       | 7,476                       |
| Rent and rates                                     | 45,197                      | 37,029                      |
| Insurance                                          | (657)                       | 1,908                       |
| Repairs and maintenance                            | 154                         | 2,378                       |
| Equipment and materials                            | 2,295                       | 5,250                       |
| Telephone and fax                                  | 5,200                       | 5,508                       |
| Computer software and maintenance                  | 9,013                       | 10,667                      |
| Printing, postage and stationery                   | 2,756                       | 4,580                       |
| Trade subscriptions                                | 874                         | 382                         |
| Other expenses                                     | 5,136                       | 2,584                       |
| Recruitment                                        | 2,755                       | 3,580                       |
| Independent examination                            | 3,300                       | 3,204                       |
| Legal and professional                             | 6,762                       | 9,017                       |
| Bad debts written off                              | 200                         | -                           |
| Bank charges                                       | 200                         | 241                         |
| Other interest payable                             | 106                         | -                           |
| Depreciation                                       | <u>781</u>                  | <u>2,092</u>                |
|                                                    | <u><u>90,950</u></u>        | <u><u>97,995</u></u>        |

### **9 Net incoming/outgoing resources**

Net incoming/(outgoing) resources for the year include:

|                              | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|------------------------------|-------------------|-------------------|
| Depreciation of fixed assets | <u>781</u>        | <u>2,092</u>      |

## **We Stand with Families Ltd**

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

#### **10 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### **11 Staff costs**

The aggregate payroll costs were as follows:

|                                          | <b>2024</b>           | <b>2023</b>           |
|------------------------------------------|-----------------------|-----------------------|
|                                          | <b>£</b>              | <b>£</b>              |
| <b>Staff costs during the year were:</b> |                       |                       |
| Wages and salaries                       | 275,977               | 352,138               |
| Social security costs                    | 20,261                | 27,095                |
| Pension costs                            | <u>9,129</u>          | <u>11,368</u>         |
|                                          | <u><b>305,367</b></u> | <u><b>390,601</b></u> |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

|                       | <b>2024</b> | <b>2023</b> |
|-----------------------|-------------|-------------|
|                       | <b>No</b>   | <b>No</b>   |
| Charitable activities | <u>11</u>   | <u>12</u>   |

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

#### **12 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

#### **13 Pension and other schemes**

##### **Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £9,129 (2023 - £11,368).

#### **14 Related party transactions**

There were no related party transactions in the year.

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

**15 Tangible fixed assets**

|                       | <b>Furniture and<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------|------------------------------------------|--------------------|
| <b>Cost</b>           |                                          |                    |
| At 1 April 2023       | <u>8,021</u>                             | <u>8,021</u>       |
| At 31 March 2024      | <u>8,021</u>                             | <u>8,021</u>       |
| <b>Depreciation</b>   |                                          |                    |
| At 1 April 2023       | 5,679                                    | 5,679              |
| Charge for the year   | <u>781</u>                               | <u>781</u>         |
| At 31 March 2024      | <u>6,460</u>                             | <u>6,460</u>       |
| <b>Net book value</b> |                                          |                    |
| At 31 March 2024      | <u>1,561</u>                             | <u>1,561</u>       |
| At 31 March 2023      | <u>2,342</u>                             | <u>2,342</u>       |

**16 Debtors**

|               | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|---------------|-------------------|-------------------|
| Prepayments   | 8,857             | 10,123            |
| Other debtors | <u>30,110</u>     | <u>690</u>        |
|               | <u>38,967</u>     | <u>10,813</u>     |

**17 Cash and cash equivalents**

|              | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|--------------|-------------------|-------------------|
| Cash on hand | 25                | 25                |
| Cash at bank | <u>150,976</u>    | <u>166,371</u>    |
|              | <u>151,001</u>    | <u>166,396</u>    |

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

**18 Creditors: amounts falling due within one year**

|                                    | 2024<br>£     | 2023<br>£     |
|------------------------------------|---------------|---------------|
| Trade creditors                    | 6,059         | 12,315        |
| Other taxation and social security | 6,389         | 8,404         |
| Other creditors                    | 1,197         | 1,778         |
| Accruals                           | 12,900        | 40,224        |
|                                    | <u>26,545</u> | <u>62,721</u> |

**19 Funds**

|                                                   | Balance at 1<br>April 2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£   | Balance at<br>31 March<br>2024<br>£ |
|---------------------------------------------------|---------------------------------|----------------------------|----------------------------|------------------|-------------------------------------|
| <b>Unrestricted funds</b>                         |                                 |                            |                            |                  |                                     |
| <i>General</i>                                    |                                 |                            |                            |                  |                                     |
| General Funds                                     | 44,452                          | 181,000                    | (246,988)                  | 104,215          | 82,679                              |
| <b>Restricted funds</b>                           |                                 |                            |                            |                  |                                     |
| BBC Children in Need                              | 28,983                          | 20,799                     | (34,274)                   | (15,508)         | -                                   |
| Big Lottery                                       | 7,222                           | 62,500                     | (42,160)                   | (12,876)         | 14,686                              |
| RASASF                                            | -                               | 65,190                     | (23,162)                   | (6,343)          | 35,685                              |
| City Bridge Trust                                 | 8,670                           | 52,800                     | (25,302)                   | (25,422)         | 10,746                              |
| Legal Education                                   | -                               | 29,000                     | (15,714)                   | (12,123)         | 1,163                               |
| Sir Halley Stewart Trust                          | 876                             | 12,235                     | (12,078)                   | (1,033)          | -                                   |
| The David & Ruth Lewis<br>Family Charitable Trust | -                               | 40,000                     | (33,053)                   | (6,947)          | -                                   |
| The Dulverton Trust                               | 2,428                           | -                          | (1,793)                    | (635)            | -                                   |
| Porticus UK                                       | 24,200                          | 38,525                     | (34,372)                   | (8,328)          | 20,025                              |
| Rayne Foundation                                  | -                               | 15,000                     | -                          | (15,000)         | -                                   |
|                                                   | <u>72,379</u>                   | <u>336,049</u>             | <u>(221,908)</u>           | <u>(104,215)</u> | <u>82,305</u>                       |
| <b>Total funds</b>                                | <u>116,831</u>                  | <u>517,049</u>             | <u>(468,896)</u>           | <u>-</u>         | <u>164,984</u>                      |

Transfers from all the restricted funds to unrestricted fund is the agreed contribution to core costs.

**We Stand with Families Ltd**

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

|                                                   | Balance at 1<br>April 2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£  | Balance at<br>31 March<br>2023<br>£ |
|---------------------------------------------------|---------------------------------|----------------------------|----------------------------|-----------------|-------------------------------------|
| <b>Unrestricted funds</b>                         |                                 |                            |                            |                 |                                     |
| <i>General</i>                                    |                                 |                            |                            |                 |                                     |
| General Funds                                     | 190,562                         | 100,820                    | (321,045)                  | 74,115          | 44,452                              |
| <b>Restricted funds</b>                           |                                 |                            |                            |                 |                                     |
| BBC Children in Need                              | 30,641                          | 41,709                     | (33,281)                   | (10,086)        | 28,983                              |
| Big Lottery                                       | 44,371                          | 87,500                     | (115,767)                  | (8,882)         | 7,222                               |
| City Bridge Trust                                 | 17,825                          | 32,100                     | (24,828)                   | (16,427)        | 8,670                               |
| The Survivors Trust                               | 4,800                           | -                          | -                          | (4,800)         | -                                   |
| Sir Halley Stewart Trust                          | (735)                           | 16,321                     | (14,710)                   | -               | 876                                 |
| Postcode Society                                  | 20,000                          | -                          | (8,581)                    | (11,419)        | -                                   |
| The David & Ruth Lewis<br>Family Charitable Trust | 19,420                          | -                          | (24,325)                   | 4,905           | -                                   |
| The Dulverton Trust                               | 27,363                          | -                          | (15,655)                   | (9,280)         | 2,428                               |
| Porticus UK                                       | 38,525                          | -                          | (14,325)                   | -               | 24,200                              |
| Other Trusts                                      | 100                             | -                          | -                          | (100)           | -                                   |
| London Catalyst                                   | -                               | 4,000                      | -                          | (4,000)         | -                                   |
| Rayne Foundation                                  | -                               | 15,000                     | (974)                      | (14,026)        | -                                   |
|                                                   | <u>202,310</u>                  | <u>196,630</u>             | <u>(252,446)</u>           | <u>(74,115)</u> | <u>72,379</u>                       |
| <b>Total funds</b>                                | <u>392,872</u>                  | <u>297,450</u>             | <u>(573,491)</u>           | <u>-</u>        | <u>116,831</u>                      |

# **We Stand with Families Ltd**

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

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

City Bridge Trust- the grant covers our direct work with parents/ carers in London, including contribution to salaries of London Therapy Manager and Helpline Manager

BBC Children in Need- the grant covers the costs of the Play therapy services including the salary of the Play therapist.

Big Lottery- the grant supports the salaries of Helpline Manager, Therapy Manager- London as well as rent, running costs and associated costs of the services.

Sir Halley Stewart Trust- the grant contributes to our online counselling service

Tudor Trust- the grant contributes to core costs in the provision of all services

The Henry Smith Charity- the grant contributes to core costs in the provision of all services

Leathersellers Company Charitable Fund- the grant contributes to core costs in the provision of all services

Garfield Weston Foundation- the grant contributes to core costs in the provision of all services

The David&Ruth Lewis Family Charitable Trust- the grant contributes to core costs in the provision of all services

London Catalyst- the grant contributes to our online counselling service

Rayne Foundation- the grant contributes to our parent training and support service

Ministry of Justice- the grant funds our development of services in South East Wales

The Legal Education Trust- the grant contributes to our Advocacy and Legal Advice Service, including contributing the the Service Manager's Salary

Aquilla Family Charitable Trust- the grant contributes to core costs in the provision of all services

### **20 Analysis of net assets between funds**

|                         | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total funds at<br/>31 March<br/>2024<br/>£</b> |
|-------------------------|-------------------------------------------------|-----------------------------------|---------------------------------------------------|
| Tangible fixed assets   | -                                               | 1,561                             | 1,561                                             |
| Current assets          | 108,025                                         | 81,943                            | 189,968                                           |
| Current liabilities     | (25,346)                                        | (1,199)                           | (26,545)                                          |
| <b>Total net assets</b> | <b>82,679</b>                                   | <b>82,305</b>                     | <b>164,984</b>                                    |
|                         | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total funds at<br/>31 March<br/>2023<br/>£</b> |
| Tangible fixed assets   | -                                               | 2,343                             | 2,343                                             |
| Current assets          | 70,153                                          | 107,056                           | 177,209                                           |
| Current liabilities     | (25,701)                                        | (37,020)                          | (62,721)                                          |
| <b>Total net assets</b> | <b>44,452</b>                                   | <b>72,379</b>                     | <b>116,831</b>                                    |