

FAMILIES FORWARD

England & Wales · Charity number 1139557

Details

Status Registered

Legal form Charitable company

Company number [05323430](#)

Registered 2010-12-29

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

Contact

Address Cuthbertson Laird Group
Oaktree House
408 Oakwood Lane
Leeds
LS8 3LG

Phone 01132359322

Email familiesforward@btconnect.com

Activities

Objects: TO RELIEVE THE HARDSHIP AND DISTRESS CAUSED TO CHILDREN BY THE BREAKDOWN OF FAMILY RELATIONSHIPS AND TO PRESERVE AND PROTECT THE GOOD PHYSICAL AND MENTAL HEALTH OF SUCH CHILDREN WHO ARE PRIMARILY LIVING IN WEST YORKSHIRE BY: A. THE PROVISION OF A RANGE OF INTERVENTIONS AND ASSESSMENTS ON BEHALF OF FAMILIES IN COURT PROCEEDINGS OR IN THE COMMUNITY AND OTHER PROFESSIONAL AGENDA AS THE PROVISION AND MAINTENANCE OF SUPERVISED CONTACT FACILITIES WHERE CHILDREN CAN MEET ONE OR BOTH PARENTS AND/OR OTHER ESTRANGED FAMILY MEMBERS IN A COMFORTABLE AND SAFE ENVIRONMENT. C. THE PROVISION OF EDUCATION, TRAINING AND OTHER SUPPORT FOR PROFESSIONAL WORKERS AND OTHERS INVOLVED IN FAMILY INTERVENTION AND ASSESSMENT.

Activities: Families Forward are dedicated to helping parents and children cope with the aftermath of separation and divorce. Our expert team of social workers and experienced project workers have many years experience in helping children maintain their relationship with the parent or relative who does not live with them.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** WEST YORKSHIRE
- Bradford City
- City Of Wakefield
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£127,553	£94,793	-	-
2024-03-31	£105,169	£103,459	-	-
2023-03-31	£110,577	£104,799	-	-
2022-03-31	£108,639	£118,708	-	-
2021-03-31	£99,356	£110,609	-	-
2020-03-31	£142,075	£145,359	-	-

Trustees

Name	Role	Appointed
Rebecca Roberts	Chair	
ALICE MURPHY		2015-09-10
LISA PHILLIPS		
Michael Wood		2014-10-02
Mohammed Balal Butt		2014-10-02
RICHARD SORTON		
SaRA Sutcliffe		2017-11-09
Shasta Ahmed		2018-11-08

FAMILIES FORWARD

England & Wales - Charity number 1139557

Accounts

COMPANY REGISTRATION NUMBER: 5323430

CHARITY REGISTRATION NUMBER: 1139557

Families Forward

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

WYATT & CO

Chartered accountants

125 Main Street

Garforth

Leeds

LS25 1AF

Families Forward
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2025

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Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and Administrative Details

Registered charity name Families Forward

Charity registration number 1139557

Company registration number 5323430

Principal office and registered office Oaktree House
Oakwood Lane
Leeds
West Yorkshire
LS8 3LG

The Trustees

R Sorton (Director)
L Phillips
R Roberts (Chair)
M Wood (Director)
B Butt
A Murphy
R Roberts (Director)
S Ahmed

Company Secretary R Sorton

Independent Examiner Nigel Wyatt BSC FCA
125 Main Street
Garforth
Leeds
LS25 1AF

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2025

Structure, Governance and Management

Organisational structure

Families Forward is a Limited Company and Registered Charity and was constituted on 5 January 2005. The organisation is managed by the Trustee Board which currently has six members, four of whom are Directors of the Company. The Trustees include a family law solicitor, two local authority children's legal services solicitors, a teacher, a Senior Impact Officer with a Community Foundation, and a retired social worker. The Rt Hon Judge Greenan continues to be the Patron of the organisation.

The Trustee Board is responsible for the governance and overall strategic direction of the organisation and the Manager is responsible for the day-to-day operation of the organisation and reports directly to the Trustee board every three months. Standing agenda items for Board meetings are the organisation's financial standing, with quarterly financial reports, staff issues, information security and operational information.

An Annual General Meeting elects Trustee Board members to the position of Chair, Vice Chair, Treasurer, Complaints Officer and GDPR Officer, approves the Final Annual Financial Accounts and signs off the predicted budget and cash flow forecast for the following year.

The organisation continues to ensure that it works within it means whilst offering a professional service to clients and funders.

Recruitment appointment and training of trustees

As part of our work involves the training of social workers we are able to offer in-house training around operational issues and we make Board members aware of the course and seminars run by the local Leeds Voluntary Action who have a programme of training courses for voluntary sector trustees and management board members. We have induction programmes held several times a year for groups of social work students and Board members are able to attend all or some of those sessions. Aspects covered are: 1. the ethics of the organisation; 2. working with diversity; 3. delivering services to vulnerable service users; 4. familiarity with the organisation's policy and procedures; 5. safeguarding children;

Risk management

It has been our practice in past years for the Manager to report annually on any issues where risk has been either identified or occurred. Following the contraction of funding streams at the end of the 12-13 financial year, the organisation has continued to operate in a reduced capacity, ensuring that it works within its means whilst offering a professional service to clients and funders.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2025

Objectives

The Objectives of the Families Forward are as follows:

To relieve the hardship and distress caused to children by the breakdown of family relationships and to preserve and protect the good physical and mental health of such children who are primarily living in West Yorkshire by:

- a. The provision of a range of interventions and assessments on behalf of families in court proceedings or in the community and other professional agendas;
- b. The provision and maintenance of supervised contact facilities where children can meet one or both parents and/or other estranged family members in a comfortable and safe environment;
- c. The provision of education, training and other support for professional workers and others involved in family intervention and assessment;

The main objective of Families Forward is to work with families that have broken down and where the parents have separated or divorced but where there is a major conflict around the parent not living at home having contact with their children. These situations are characterised by the bitterness and animosity between parents which results in them losing sight of the sometimes devastating impact that has on the children. There is a great deal of research on how such situations adversely impact on children's ability to develop into confident and achieving adults.

Activities

As there are often allegations of risk to children, physically, emotionally or both, and there may have been a period where a parent has lost touch with their child, supervised family time is required to provide that assessment of the risk. A major part of the work is with the separated parents in helping them overcome their feelings about each other and to consider the needs of their child. As the parents are locked into conflict, we have to be skilled and imaginative in dealing with their fears and anxieties. We do this by managing or mitigating the risks by carefully supervising time spent between children and parents. We overcome barriers to progression to unsupervised family time, by working with parents to address their feelings of hurt and anger and focus on the needs of the children, who simply want their parents to not fight.

We are also increasingly facilitating family time between children and their extended family members, usually where the non-resident parent is not involved, but grandparents or aunts and uncles wish to remain part of the children's lives.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. Our work providing a safe environment for supervised contact between parents and children benefits the individual families and especially the children involved. In the long term it is anticipated that this should also have a positive influence on the children's ability to develop into confident and achieving adult members of society. In the short term the opportunity for positive communication between all parties should also reduce the need for further court time and costs to be incurred. As this work is challenging and involves direct work with parents and children and constant assessment of risk, this is ideal for social work students who need to satisfy work based learning requirements before qualifying as a social worker. In offering placements we receive fees and we can work with more families at no cost. We also help turn out skilled newly qualified social workers to the wider benefit.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2025

Achievements and Performance

We continue to provide a significant amount of supervised Private Law family time as described in b. above, and demand for this has remained high. During this financial year, Families Forward has continued to meet its target of initial meetings being offered to parties within two weeks of the referral being received. Referrals for our non-commissioned service, either by means of self-referral or through a solicitor, remain constant.

During the 24-25 financial year we have continued to provide the ICFA Service (Improving Child and Family Arrangements), on behalf of CAFCASS. A total of 55 referrals were received during the year.

In terms of the supervised family time, it has been difficult to obtain consistent information as to the success of the work, as the parents are in conflictual relationships and involved with the Court. Though we are successful in moving the majority of families to a position where they can make their own arrangements, and do not need to use the Centre, or the Courts, we also provide evidence where it is clear that parents are not able to meet their children's needs, and where Courts decide to curtail contact. During the 24-25 financial year, 76 private referrals were received, only two of which were without a Court Order.

However, we have significant anecdotal evidence that parents value our service, particularly as it may be the only way a parent maintains a relationship with their child. In addition, evaluation forms completed by both parents and Family Court Advisors involved in the ICFA project, rate Families Forward very highly. CAFCASS management have stated that they consider us to be a vital resource and acknowledge the high quality of the service. This is also demonstrated by the referral rate of services funded by CAFCASS, and receipt of private referrals from Family Court Advisors.

The availability of Supervised Family Time Centres is very limited due to the lack of centralised or local funding. We have strenuously worked to keep the cost of family time to parents as low as possible, although in November 2024, we were in the position of having to increase our charges, for the first time in four years. We do, however, continue to be a prized service and both parents and judges have acknowledged that without our presence and skills in working in this difficult area the outcomes for children would not be as positive. Our added value is that we offer high quality assessments of time spent between children and their parent and our records and evaluations on the quality of relationships is frequently used by the Courts in determining outcomes in the Family Court.

In many cases statutory agencies such as CAFCASS and Social Care end their involvement as they only focus on acute cases and without our continuing involvement many children would lose contact with the parent who does not live with them or be damaged by intermittent contact as the parents continue their conflictual relationship. This is where we add significant added value.

Challenges

The inflation and cost of living situation continued to be a significant factor during the 24-25 financial year. Although some families have benefitted from the ICFA service funded by CAFCASS, there has been a number of occasions where further work is required but parents are unable to fund the costs. This has also affected the rate of private referrals that have been received, both from the point of view of them not being able to afford Court costs, as well as the costs involved in providing family time.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2025

A further challenge that the organisation had to face was the uncertainty of the CAFCASS ICFA service, which had been initially granted for a three-year period ending on 30 April 2024, with a one-year extension being given until the end of April 2025 (a 1+1 year extension period had been built into the original contract). Further to this, an additional six months extension was awarded, to end on 30 October 2025, to allow for a decision on the tender process for the next three-year ICFA programme to be finalized in June 2025.

During the 24-25 financial year, due to an increase in the number of ICFA and private referrals, Families Forward agreed to transfer to a larger space in Oaktree House, which would give the organisation a practice room and separate office, and would be more accessible to families as it was located on the ground floor of the building. This was taken on for a three-year period from 1 January 2025, with a lease break after one year. This was felt to be a manageable risk as the break clause could be activated if necessary, after the outcome of the ICFA tender process was known. Families Forward continued to use The Old Fire Station in Gipton on alternate Saturdays.

Financial Review

During the 23-24 financial year, our principal funding sources were:

- Provision of work through the ICFA contract for CAFCASS
- Fees from parents for providing family time sessions

These are ranked in terms of their value.

We do not have any restricted funds other than income we receive to deliver specific contracted services.

Our reserve policy is to have three months operating costs to cover any unexpected eventualities or loss of funding so that we can meet legal requirements, but due to the financial difficulties described above, this has not been achieved. Having reduced our outgoings in respect of rent, it would be our intention to improve the financial reserves position during 24-25.

During the 2024/25 financial year, total income was £127,052 (2023/24: £105,169) and total expenditure was £94,793 (2023/24: £103,459), resulting in a net surplus of £32,259 (2023/24: £1,710). As a result, the charity's unrestricted reserves at 31 March 2025 stood at £32,706 (2024: £447). The trustees are pleased to note the strengthening of the charity's reserves during the year, improving resilience ahead of the planned wind-down.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2025

Plans for Future Periods

At their meeting in September 2025, the Board of Families Forward unanimously agreed that Families Forward would cease to offer a service to families on 31 December 2025. This decision was made in the light of forthcoming changes in family law, both with regard to funding and the initiatives introduced through the Ministry of Justice and the Courts, which had led to an uncertainty with regard to its sustainability in the long term. The lack of clarity with regard to the future of private law contact, especially in respect of unpredictable referral numbers in the future, led Board members to draw the only conclusion where both staff and families received equal consideration, being the need to close the organisation.

This information was conveyed to all stakeholders, including staff members, referrers, CAFCASS, and existing service users, both by email, letter and through the Families Forward website. Efforts were made to ensure that families received sufficient notice to make alternative arrangements from January 2026, and they received signposting to other agencies that would be able to help them.

Following the cessation of services in December 2025, senior staff would continue to work with Wyatt & Co to close the agency down in an effective and timely manner.

The Board conveyed their thanks to all staff and Board members, past and present, for their commitment to the work of Families Forward and the service that they had provided for over twenty years to families in Leeds.

Small Company Provisions

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

The trustees' annual report was approved signed on behalf of the board of trustees by:



Trustee Rebecca Roberts



Richard Sorton

Date: 15/12/2025

12/12/2025

Families Forward

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Families Forward

Year Ended 31 March 2025

I report to the trustees on my examination of the financial statements of Families Forward ('the charity') for the year ended 31 March 2025.

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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.

Independent Examiner's Statement

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 the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Nigel Wyatt BSC FCA
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

Families Forward

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	127,552	127,553	105,169
Total income		<u>127,552</u>	<u>127,553</u>	<u>105,169</u>
Expenditure				
Expenditure on charitable activities	6,7	94,793	94,793	103,459
Total expenditure		<u>94,793</u>	<u>94,793</u>	<u>103,459</u>
Net income and net movement in funds		<u>32,259</u>	<u>32,260</u>	<u>1,710</u>
Reconciliation of funds				
Total funds brought forward		447	447	(1,263)
Total funds carried forward		<u>33,206</u>	<u>33,206</u>	<u>447</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 16 form part of these financial statements.

Families Forward

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible fixed assets	13	–	39
Current Assets			
Debtors	14	10,312	9,972
Cash at bank and in hand		24,452	135
		<u>34,764</u>	<u>10,107</u>
Creditors: amounts falling due within one year	15	<u>1,558</u>	<u>9,699</u>
Net Current Assets		<u>33,206</u>	<u>408</u>
Total Assets Less Current Liabilities		<u>33,206</u>	<u>447</u>
Net Assets		<u>33,206</u>	<u>447</u>
Funds of the Charity			
Unrestricted funds		<u>33,206</u>	<u>447</u>
Total charity funds	16	<u>33,206</u>	<u>447</u>

For the year ending 31 March 2025 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue are signed on behalf of the board by:



Rebecca Roberts



Richard Sorton

Director

Date

15/12/2025

12/12/2025

The notes on pages 10 to 16 form part of these financial statements.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31 March 2025

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Oaktree House, Oakwood Lane, Leeds, West Yorkshire, LS8 3LG.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

Families Forward meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated otherwise in the relevant accounting policy note. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

The trustees have made the decision, after the balance sheet date, to wind down the charity and bring its operations to a close on a voluntary basis. This decision has been taken not due to any financial difficulty, but as a strategic choice by the board following a period of reflection on the long-term sustainability and direction of the organisation.

At the time of approving the accounts, the charity remains financially solvent, holds sufficient reserves, and continues to meet its obligations in the ordinary course of business. There is no material uncertainty regarding the charity's ability to continue to operate in the short term and to meet its existing commitments, including the conclusion of the current ICFA contract and closure obligations.

Although the charity is expected to cease operations in the foreseeable future, the financial statements have been prepared on the going concern basis as the charity continues to operate and deliver services at the date of approval, and the wind-down process will be managed over a structured timeframe. The trustees are confident that all liabilities will be met and that the charity will continue to function for a sufficient period to allow for an orderly closure. Accordingly, the going concern basis remains appropriate for the preparation of these financial statements.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. 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.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

3. Accounting Policies *(continued)*

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

3. Accounting Policies *(continued)*

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by Guarantee

Families Forward is a company limited by guarantee. The liability of its members is limited. Every member promises that if the company is dissolved while he or she remains a member or within 12 months afterwards, to contribute up to £1 towards the cost of dissolution and the liabilities incurred by the company while the contributor was a member.

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	4,628	4,628	21,690	21,690
Grants				
Grants receivable	6,500	6,500	3,500	3,500
Other Donations and Legacies				
Supervised contact fees	40,457	40,457	27,832	27,832
PIP Fees and ICFA income	75,968	75,968	52,147	52,147
	<u>127,552</u>	<u>127,553</u>	<u>105,169</u>	<u>105,169</u>

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

6. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Child and family support services	88,666	88,666	98,586	98,586
Support costs	6,127	6,127	4,873	4,873
	<u>94,793</u>	<u>94,793</u>	<u>103,459</u>	<u>103,459</u>

7. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Child and family support services	<u>88,666</u>	<u>6,127</u>	<u>94,793</u>	<u>103,459</u>

8. Analysis of Support Costs

	Child and family support services £	Total 2025 £	Total 2024 £
Governance costs	1,415	1,415	373
Accountancy	4,712	4,712	4,500
	<u>6,127</u>	<u>6,127</u>	<u>4,873</u>

9. Net Income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>39</u>	<u>13</u>

10. Independent Examination Fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,060	1,020
Other financial services	3,652	3,380
	<u>4,712</u>	<u>4,500</u>

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

11. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	<u>70,682</u>	<u>65,614</u>

The average head count of employees during the year was 7 (2024: 6).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £39,948 (2024: £37,647).

12. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or any related entity were received by the trustees.

13. Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 April 2024 and 31 March 2025	<u>1,419</u>	<u>1,419</u>
Depreciation		
At 1 April 2024	1,380	1,380
Charge for the year	39	39
At 31 March 2025	<u>1,419</u>	<u>1,419</u>
Carrying amount		
At 31 March 2025	<u>–</u>	<u>–</u>
At 31 March 2024	<u>39</u>	<u>39</u>

14. Debtors

	2025	2024
	£	£
Trade debtors	5,858	5,280
Prepayments and accrued income	4,454	4,692
	<u>10,312</u>	<u>9,972</u>

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	–	5,649
Accruals and deferred income	496	3,093
Social security and other taxes	149	487
Other creditors	1,413	470
	<u>2,058</u>	<u>9,699</u>

16. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	<u>447</u>	<u>127,052</u>	<u>(94,793)</u>	<u>32,706</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>(1,263)</u>	<u>105,169</u>	<u>(103,459)</u>	<u>447</u>

17. Post Balance Sheet Events

On 25th September 2025 the trustees formally resolved to begin the process of winding down Families Forward and ceasing all charitable operations. This decision was made on a voluntary basis, reflecting a strategic choice by the Board of Trustees in light of long-term sustainability considerations.

The organisation will continue to operate in the short term to ensure appropriate closure of ongoing cases and contractual obligations, including the remaining term of the ICFA contract (due to end 31 October 2025).

The trustees are working closely with advisors to manage the wind-down process in accordance with best practice and regulatory requirements.

18. Related Parties

During the financial year no related party transactions took place.

Families Forward

Company Limited by Guarantee

Management Information

Year Ended 31 March 2025

The Following Pages Do Not Form Part of the Financial Statements.

Families Forward

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year Ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	4,628	21,690
Grants receivable	6,500	3,500
Supervised contact fees	37,973	25,205
Letter box facility	2,484	2,627
PIP Fees and ICFA Income	75,968	52,147
	<u>127,553</u>	<u>105,169</u>
Total income	<u>127,553</u>	<u>105,169</u>
Expenditure on charitable activities		
Child and family support services		
<i>Activities undertaken directly</i>		
Salaries	70,682	65,614
Rent rates & water	16,814	16,425
Premise expenses	–	4,405
Repairs & maintenance	100	–
Insurance	1,912	1,718
Health & safety	245	–
Travel Costs	194	6
Staff Training	208	–
Telephone Costs	369	492
Other Office Costs	(2,965)	9,744
Service Delivery	657	182
Sundry Expenses	450	–
	<u>88,666</u>	<u>98,586</u>
<i>Support costs</i>		
Accountancy Costs	4,712	4,500
Depreciation	40	13
Governance Costs	1,375	360
	<u>6,127</u>	<u>4,873</u>
Total expenditure	<u>94,793</u>	<u>103,459</u>
Net income	<u>32,760</u>	<u>1,710</u>

FAMILIES FORWARD

England & Wales - Charity number 1139557

Accounts

COMPANY REGISTRATION NUMBER: 5323430

CHARITY REGISTRATION NUMBER: 1139557

Families Forward

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

WYATT & CO

Chartered accountants

125 Main Street

Garforth

Leeds

LS25 1AF

Families Forward
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2024

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Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and Administrative Details

Registered charity name Families Forward

Charity registration number 1139557

Company registration number 5323430

Principal office and registered office Oaktree House
Oakwood Lane
Leeds
West Yorkshire
LS8 3LG

The Trustees

R Sorton (Director)
L Phillips
R Roberts (Chair)
M Wood (Director)
B Butt
A Murphy
R Roberts (Director)
S Ahmed
S Sutcliffe

Company Secretary R Sorton

Independent Examiner Nigel Wyatt BSC FCA
125 Main Street
Garforth
Leeds
LS25 1AF

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2024

Structure, Governance and Management

Organisational structure

Families Forward is a Limited Company and Registered Charity and was constituted on 5 January 2005. The organisation is managed by the Trustee Board which currently has six members, four of whom are Directors of the Company. The Trustees include a family law solicitor, two local authority children's legal services solicitors, a teacher, a Senior Impact Officer with a Community Foundation, and a retired social worker. The Rt Hon Judge Grennan continues to be the Patron of the organisation.

The Trustee Board is responsible for the governance and overall strategic direction of the organisation and the Manager is responsible for the day-to-day operation of the organisation and reports directly to the Trustee board every three months. Standing agenda items for Board meetings are the organisation's financial standing, with quarterly financial reports, staff issues, information security and operational information.

An Annual General Meeting elects Trustee Board members to the position of Chair, Vice Chair, Treasurer, Complaints Officer and GDPR Officer, approves the Final Annual Financial Accounts and signs off the predicted budget and cash flow forecast for the following year.

Board members are made aware of courses and seminars run by Voluntary Action Leeds/Doing Good Leeds, who have a programme of training courses for voluntary sector trustees and management board members.

The organisation continues to ensure that it works within it means whilst offering a professional service to clients and funders.

Recruitment appointment and training of trustees

As part of our work involves the training of social workers we are able to offer in-house training around operational issues and we make Board members aware of the course and seminars run by the local Leeds Voluntary Action who have a programme of training courses for voluntary sector trustees and management board members. We have induction programmes held several times a year for groups of social work students and Board members are able to attend all or some of those sessions. Aspects covered are: 1. the ethics of the organisation; 2. working with diversity; 3. delivering services to vulnerable service users; 4. familiarity with the organisation's policy and procedures; 5. safeguarding children;

Risk management

It has been our practice in past years for the Manager to report annually on any issues where risk has been either identified or occurred. Following the contraction of funding streams at the end of the 12-13 financial year, the organisation has continued to operate in a reduced capacity, ensuring that it works within its means whilst offering a professional service to clients and funders.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2024

Objectives and Activities

Objectives

The Objectives of the Families Forward are as follows:

To relieve the hardship and distress caused to children by the breakdown of family relationships and to preserve and protect the good physical and mental health of such children who are primarily living in West Yorkshire by:

- a. The provision of a range of interventions and assessments on behalf of families in court proceedings or in the community and other professional agendas;
- b. The provision and maintenance of supervised contact facilities where children can meet one or both parents and/or other estranged family members in a comfortable and safe environment;
- c. The provision of education, training and other support for professional workers and others involved in family intervention and assessment;

The main objective of Families Forward is to work with families that have broken down and where the parents have separated or divorced but where there is a major conflict around the parent not living at home having contact with their children. These situations are characterised by the bitterness and animosity between parents which results in them losing sight of the sometimes devastating impact that has on the children. There is a great deal of research on how such situations adversely impact on children's ability to develop into confident and achieving adults.

Activities

As there are often allegations of risk to children, physically, emotionally or both, and there may have been a period where a parent has lost touch with their child, supervised family time is required to provide that assessment of the risk. A major part of the work is with the separated parents in helping them overcome their feelings about each other and to consider the needs of their child. As the parents are locked into conflict, we have to be skilled and imaginative in dealing with their fears and anxieties. We do this by managing or mitigating the risks by carefully supervising time spent between children and parents. We overcome barriers to progression to unsupervised family time, by working with parents to address their feelings of hurt and anger and focus on the needs of the children, who simply want their parents to not fight.

We are also increasingly facilitating family time between children and their extended family members, usually where the non-resident parent is not involved, but grandparents or aunts and uncles wish to remain part of the children's lives.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2024

Objectives and Activities *(continued)*

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. Our work providing a safe environment for supervised contact between parents and children benefits the individual families and especially the children involved. In the long term it is anticipated that this should also have a positive influence on the children's ability to develop into confident and achieving adult members of society. In the short term the opportunity for positive communication between all parties should also reduce the need for further court time and costs to be incurred. As this work is challenging and involves direct work with parents and children and constant assessment of risk, this is ideal for social work students who need to satisfy work based learning requirements before qualifying as a social worker. In offering placements we receive fees and we can work with more families at no cost. We also help turn out skilled newly qualified social workers to the wider benefit.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2024

Achievements and Performance

We continue to provide a significant amount of supervised Private Law family time as described in b. above, and demand for this has remained high. During this financial year, Families Forward has continued to meet its target of initial meeting being offered to parties within two weeks of the referral being received. Referrals for our non-commissioned service, either by means of self-referral or through a solicitor, remain constant. During the 23-24 financial year we have continued to provide the ICFA Service (Improving Child and Family Arrangements), on behalf of CAFCASS.

In terms of the supervised family time, it has been difficult to obtain consistent information as to the success of the work, as the parents are in conflictual relationships and involved with the Court. Though we are successful in moving the majority of families to a position where they can make their own arrangements, and do not need to use the Centre, or the Courts, we also provide evidence where it is clear that parents are not able to meet their children's needs, and where Courts decide to curtail contact. During the 23-24 financial, 83 referrals were received, only two of which were without a Court Order.

However, we have significant anecdotal evidence that parents value our service, particularly as it may be the only way a parent maintains a relationship with their child. In addition, evaluation forms completed by both parents and Family Court Advisors involved in the ICFA project, rate Families Forward very highly. CAFCASS management have stated that they consider us to be a vital resource and acknowledge the high quality of the service. This is also demonstrated by the referral rate of services funded by CAFCASS, and receipt of private referrals from Family Court Advisors.

The availability of Supervised Family Time Centres is very limited due to the lack of centralised or local funding. We have strenuously worked to keep the cost of family time to parents as low as possible. We continue to be a prized service and both parents and judges have acknowledged that without our presence and skills in working in this difficult area the outcomes for children would not be as positive. Our added value is that we offer high quality assessments of time spent between children and their parent and our records and evaluations on the quality of relationships is frequently used by the Courts in determining outcomes in the Family Court.

In many cases statutory agencies such as CAFCASS and Social Care end their involvement as they only focus on acute cases and without our continuing involvement many children would lose contact with the parent who does not live with them or be damaged by intermittent contact as the parents continue their conflictual relationship. This is where we add significant added value.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2024

Challenges

The inflation and cost of living situation continued to be a significant factor during the 23-24 financial year. Although some families have benefitted from the ICFA service funded by CAFCASS, there has been a number of occasions where further work is required but parents are unable to fund the costs. This has also affected the rate of private referrals that have been received, both from the point of view of them not being able to afford Court costs, as well as the costs involved in providing family time.

A further challenge that the organisation had to face was the uncertainty of the CAFCASS ICFA service, which had been initially granted for a three-year period ending in May 2024, with a potential 1+1 year extension period built into the original contract. The decision to extend this project for a further year until May 2025 was not confirmed until late February 2024. We were also informed at this point that a subsequent programme would go out to tender in Autumn 2024 to start in May 2025.

During the 23-24 financial year, Families Forward actioned its decision to occupy a smaller office space at Oaktree House. This had been taken on for a three-year period commencing June 2023, with a lease break after one year. Although the future of the ICFA service was unclear at the point where the break in lease needed to be actioned, the Board took the decision that it was a manageable risk to continue with the last two years of the lease of Oaktree House, even if additional external funds had to be sought in the event of the ICFA contract not being extended. Accommodation was also secured for use on alternate Saturdays at The Old Fire Station in Gipton.

Financial Review

During the 23-24 financial year, our principal funding sources were:

- Provision of work through the ICFA contract for CAFCASS
- Fees from parents for providing family time sessions

These are ranked in terms of their value.

We do not have any restricted funds other than income we receive to deliver specific contracted services.

Our reserve policy is to have three months operating costs to cover any unexpected eventualities or loss of funding so that we can meet legal requirements, but due to the financial difficulties described above, this has not been achieved. Having reduced our outgoings in respect of rent, it would be our intention to improve the financial reserves position during 24-25.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2024

Plans for Future Periods

Families Forward will continue to ensure that our expenditure falls within a conservative budget, and we will not be speculative in taking on staff members in anticipation of work being brought in. We will continue to offer a professional and effective service to all parties. Staff and Board members will continue to consider whether Families Forward is working in the most cost-effective way and make decisions accordingly.

Following the successful recruitment of two volunteers during the year, it is the intention that this should be continued into the next financial year.

We will explore new initiatives and funding streams to reduce the dependency on the CAF/CASS contract, and the Families Forward Board have agreed that they need to work with staff to find new lines of work and new funders.

Small Company Provisions

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

The trustees' annual report was approved signed on behalf of the board of trustees by:



Rebecca Roberts

Trustee

Date:

Families Forward

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Families Forward

Year Ended 31 March 2024

I report to the trustees on my examination of the financial statements of Families Forward ('the charity') for the year ended 31 March 2024.

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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.

Independent Examiner's Statement

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 the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Emphasis of matter

I would like to draw the reader of accounts attention to the fact that there are material uncertainties regarding the Charity's ability to continue operating as a going concern at the point of the accounts being signed. The details of these uncertainties have been outlined the trustees report.



Nigel Wyatt BSC FCA
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

12/12/2024

Families Forward

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	105,169	105,169	110,577
Total income		<u>105,169</u>	<u>105,169</u>	<u>110,577</u>
Expenditure				
Expenditure on charitable activities	6,7	103,459	103,459	104,799
Total expenditure		<u>103,459</u>	<u>103,459</u>	<u>104,799</u>
Net income and net movement in funds		<u>1,710</u>	<u>1,710</u>	<u>5,778</u>
Reconciliation of funds				
Total funds brought forward		(1,263)	(1,263)	(7,041)
Total funds carried forward		<u>447</u>	<u>447</u>	<u>(1,263)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these financial statements.

Families Forward

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible fixed assets	13	39	52
Current Assets			
Debtors	14	9,972	14,681
Cash at bank and in hand		135	135
		<u>10,107</u>	<u>14,816</u>
Creditors: amounts falling due within one year	15	<u>9,699</u>	<u>16,131</u>
Net Current Assets		<u>408</u>	<u>(1,315)</u>
Total Assets Less Current Liabilities		<u>447</u>	<u>(1,263)</u>
Net Assets		<u>447</u>	<u>(1,263)</u>
Funds of the Charity			
Unrestricted funds		<u>447</u>	<u>(1,263)</u>
Total charity funds	16	<u>447</u>	<u>(1,263)</u>

For the 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue and are signed on behalf of the board by:



Rebecca Roberts

Trustee

Date: 11/12/2024

The notes on pages 11 to 17 form part of these financial statements.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31 March 2024

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Oaktree House, Oakwood Lane, Leeds, West Yorkshire, LS8 3LG.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

Families Forward meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated otherwise in the relevant accounting policy note. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

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

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. 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.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

3. Accounting Policies *(continued)*

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

3. Accounting Policies *(continued)*

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 classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment	- 25% reducing balance
------------------	------------------------

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

3. Accounting Policies *(continued)*

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by Guarantee

Families Forward is a company limited by guarantee. The liability of its members is limited. Every member promises that if the company is dissolved while he or she remains a member or within 12 months afterwards, to contribute up to £1 towards the cost of dissolution and the liabilities incurred by the company while the contributor was a member.

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	21,690	21,690	9,352	9,352
Grants				
Grants receivable	3,500	3,500	–	–
Other Donations and Legacies				
Supervised contact fees	27,832	27,832	36,435	36,435
Student placements	–	–	5,320	5,320
PIP Fees and ICFA Income	52,147	52,147	59,470	59,470
	<u>105,169</u>	<u>105,169</u>	<u>110,577</u>	<u>110,577</u>

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

6. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Child and family support services	98,586	98,586	100,207	100,207
Support costs	4,873	4,873	4,592	4,592
	<u>103,459</u>	<u>103,459</u>	<u>104,799</u>	<u>104,799</u>

7. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Child and family support services	<u>98,586</u>	<u>4,873</u>	<u>103,459</u>	<u>104,799</u>

8. Analysis of Support Costs

	Child and family support services £	Total 2024 £	Total 2023 £
Governance costs	373	373	351
Accountancy	4,500	4,500	4,224
	<u>4,873</u>	<u>4,873</u>	<u>4,575</u>

9. Net Income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>13</u>	<u>18</u>

10. Independent Examination Fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,020	954
Other financial services	3,480	3,270
	<u>4,500</u>	<u>4,224</u>

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

11. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	<u>65,614</u>	<u>67,866</u>

The average head count of employees during the year was 6 (2023: 6).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £37,647 (2023:£37,647).

12. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or any related entity were received by the trustees.

13. Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 April 2023 and 31 March 2024	<u>1,419</u>	<u>1,419</u>
Depreciation		
At 1 April 2023	1,367	1,367
Charge for the year	<u>13</u>	<u>13</u>
At 31 March 2024	<u>1,380</u>	<u>1,380</u>
Carrying amount		
At 31 March 2024	<u>39</u>	<u>39</u>
At 31 March 2023	<u>52</u>	<u>52</u>

14. Debtors

	2024	2023
	£	£
Trade debtors	5,280	8,058
Prepayments and accrued income	4,692	6,623
	<u>9,972</u>	<u>14,681</u>

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	5,649	7,335
Accruals and deferred income	3,093	–
Social security and other taxes	487	571
Other creditors	470	8,225
	<u>9,699</u>	<u>16,131</u>

16. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>(1,263)</u>	<u>105,169</u>	<u>(103,459)</u>	<u>447</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>(7,041)</u>	<u>110,577</u>	<u>(104,799)</u>	<u>(1,263)</u>

17. Related Parties

During the financial year no related party transactions took place.

Families Forward

Company Limited by Guarantee

Management Information

Year Ended 31 March 2024

The Following Pages Do Not Form Part of the Financial Statements.

Families Forward

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year Ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	21,690	9,352
Grants receivable	3,500	–
Supervised contact fees	25,205	34,418
Letter box facility	2,627	2,017
Student placements	–	5,320
PIP Fees and ICFA Income	52,147	59,470
	<u>105,169</u>	<u>110,577</u>
Total income	<u>105,169</u>	<u>110,577</u>
	2024 £	2023 £
Expenditure on charitable activities		
Child and family support services		
<i>Activities undertaken directly</i>		
Salaries	65,614	67,866
Rent rates & water	16,425	22,387
Premise expenses	4,405	–
Repairs & maintenance	–	8
Insurance	1,718	1,974
Travel Costs	6	89
Telephone Costs	492	198
Other Office Costs	9,744	7,250
Service Delivery	182	–
Sundry Expenses	–	435
	<u>98,586</u>	<u>100,207</u>
<i>Support costs</i>		
Accountancy Costs	4,500	4,224
Depreciation	13	18
Governance Costs	360	350
	<u>4,873</u>	<u>4,592</u>
Expenditure on charitable activities	<u>103,459</u>	<u>104,799</u>
Net income	<u>1,710</u>	<u>5,778</u>

FAMILIES FORWARD

England & Wales - Charity number 1139557

Accounts

COMPANY REGISTRATION NUMBER: 5323430

CHARITY REGISTRATION NUMBER: 1139557

Families Forward

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

WYATT & CO

Chartered accountants

125 Main Street

Garforth

Leeds

LS25 1AF

Families Forward
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2023

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Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and Administrative Details

Registered charity name Families Forward

Charity registration number 1139557

Company registration number 5323430

Principal office and registered office Oaktree House
Oakwood Lane
Leeds
West Yorkshire
LS8 3LG

The Trustees

R Sorton (Director)
L Phillips
R Roberts (Chair)
M Wood (Director)
B Butt
A Murphy
R Roberts (Director)
S Ahmed

Company Secretary R Sorton

Independent Examiner Nigel Wyatt BSC FCA
125 Main Street
Garforth
Leeds
LS25 1AF

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2023

Structure, governance and management

Families Forward is a Limited Company and was constituted on 5 January 2005. The organisation is managed by the Trustee Board with currently eight members, four of whom are Directors of the company. The Trustees include a family law solicitor, two local authority children's legal services solicitors, a teacher, a Community Partnership Manager for a housing trust, and a retired social worker. Work is being undertaken to increase the membership of the Board. During the 22-23 financial year, the Rt Hon Judge Greenan kindly agreed to take on the role of Patron of the organisation.

The Trustee Board is responsible for the governance and overall strategic direction of the organisation and the Manager is responsible for the day-to-day operation of the organisation and reports directly to the Trustee Board every three months. Standing agenda items for Board meetings are the organisation's financial standing, with quarterly financial reports, staff issues, information security and operational information.

An Annual General Meeting elects Trustee Board members to the position of Chair, Vice Chair, Treasurer, Complaints Officer and GDPR Officer, approves the Final Annual Financial Accounts and signs off the predicted budget and cash flow forecast for the following year.

As part of our work involves the training of social workers, we are able to offer in- house training around operational issues, and we make Board members aware of the course and seminars run by Voluntary Action Leeds/Doing Good Leeds, who have a programme of training courses for voluntary sector trustees and management board members. We hold induction programmes for groups of social work students, and Board members are able to attend all or some of those sessions. Aspects covered are:

- the ethics of the organisation,
- working with diversity,
- delivering services to vulnerable service users,
- familiarity with the organisation's policy and procedures, including Health and Safety and information management,
- safeguarding children.

The organisation continues to ensure that it works within its means whilst offering a professional service to clients and funders.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2023

Objectives and activities

The Objectives of the Families Forward are as follows:

To relieve the hardship and distress caused to children by the breakdown of family relationships and to preserve and protect the good physical and mental health of such children who are primarily living in West Yorkshire by:

- a. The provision of a range of interventions and assessments on behalf of families in court proceedings or in the community and other professional agendas.
- b. The provision and maintenance of supervised family time facilities where children can meet one or both parents and/or other estranged family members in a comfortable and safe environment.
- c. The provision of education, training and other support for professional workers and others involved in family intervention and assessment.

The main objective of Families Forward is to work with families whose relationships have broken down. This is usually with parents who have separated or divorced but there remains considerable conflict around the arrangements for spending time with their children. These situations are characterised by the bitterness and animosity between parents, which often results in them losing sight of the sometimes, devastating impact that this may have upon their children. There is a great deal of research on how such situations adversely impact upon children's ability to develop into confident and achieving adults.

As there are often allegations of risk to children, physically, emotionally, or both, and there may have been a period where a parent has lost touch with their child, supervised family time is required to provide that assessment of the risk. A major part of the work is with the separated parents in helping them overcome their feelings about each other and to consider the needs of their child. As the parents are locked into conflict, we have to be skilled and imaginative in dealing with their fears and anxieties. We do this by managing or mitigating the risks by carefully supervising time spent between children and parents. We overcome barriers to progression to unsupervised family time, by working with parents to address their feelings of hurt and anger and focus on the needs of the children, who simply want their parents to not fight.

We are also increasingly facilitating family time between children and their extended family members, usually where the non-resident parent is not involved, but grandparents or aunts and uncles wish to remain part of the children's lives.

As this work is challenging and involves direct work with parents and children and constant assessment of risk, this is ideal for social work students who need to satisfy work-based learning requirements before qualifying as a social worker. In offering placements, we receive fees and this in turn allows the organisation to keep their fees to a minimum. We also support the output of skilled, newly qualified social workers for the wider benefit, and promote the recruitment and retention of this essential workforce.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2023

Achievements and performance

We continue to provide a significant amount of supervised Private Law family time as described in b) above, and demand for this has remained high. During this financial year, Families Forward has continued to meet its target of initial meetings being offered to parties within two weeks of the referral being received. Referrals for our non-commissioned service, either by means of self-referral or through a solicitor, remain constant. During the 22-23 financial year we have continued to provide the ICFA service (Improving Child and Family Arrangements), on behalf of CAFCASS.

A major part of our work involves offering work-based training placements to social work students. Over the year we offered placements to students from the University of York. Students use a mixture of office and home-based working, in agreement with the University. Our role is to assess students' competency and fitness for social work practice.

The social work students complete confidential evaluations at the end of placements, and we have again had consistently high scores in satisfaction. Our reports on their suitability for practice are monitored by their University and have consistently been of a high standard.

The social work placements are also an added value factor. The students, in effect, allow us to offer the service to a larger number of families. There is also added value in that we train students to a high standard of skill. Families Forward has used paid, long-arm practice teachers to assist with the management of students to enable more students to benefit from this opportunity.

In terms of the supervised family time, it has been difficult to obtain consistent information as to the success of this work, as the parents are in conflictual relationships and involved with the Court. Though we are successful in moving the majority of families to a position where they make their own arrangements and do not need to use the Centres, or the Courts, we also provide evidence where it is clear that parents are not able to meet their children's needs and where Courts decided to curtail contact.

However, we have significant anecdotal evidence that parents value our service, particularly as it may be the only way a parent maintains a relationship with their child. CAFCASS management have stated that they consider us to be a vital resource and acknowledge the high quality of the service. This is also demonstrated by the referral rate for services funded by CAFCASS, and receipt of private referrals from Family Court Advisors.

The availability of Supervised Contact Centres is very limited due to the lack of any centralised or local funding. We have strenuously worked to keep the cost of family time to parents a low as possible. We continue to be a prized service and both parents and Judges have acknowledged that without our presence and skills in working in this difficult area the outcomes for children would not be as positive. Our added value is that we offer high quality assessments of time spent between children and their parent and our records and evaluations on the quality of relationships is frequently used by the Courts in determining outcomes in the Family Court.

In many cases statutory agencies such as CAFCASS and Social Care end their involvement as they only focus on acute cases and without our continuing involvement many children would lose contact with the parent who does not live with them or be damaged by intermittent contact as the parents continue their conflictual relationship. This is where we add significant added value.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2023

Challenges

The inflation and cost of living situation proved a significant factor during the 22-23 financial year. Although some families have benefitted from the ICFA service funded by CAFCASS, there has been a number of occasions where further work is required but parents are unable to fund the costs. This has also affected the rate of private referrals that have been received, both from the point of view of them not being able to afford Court costs, as well as the costs involved in providing family time.

A further challenge encountered during the 22-23 financial year was the ending of our lease at Oaktree House, and the difficult decision about whether this would be renewed. Given the current financial situation, and the uncertainty about the future of the ICFA contract at the end of its term, the Board took the difficult decision to end our tenancy at Oaktree House, and seek alternative premises for office and family time space. Agreement was reached for smaller office space at Oaktree House, on a shorter lease period than previously held, and with a break in the contract after a year, at which point the future of the ICFA project beyond March 2024 would be known. If this project ends, and alternative sources of funding or contract work are not secured, Families Forward would use the break to end the contract without financial penalty. Accommodation was also secured for the provision of our services on alternate Saturdays at The Old Fire Station, a community centre in Gipton.

Financial Review

During the 22-23 financial year, our principal funding sources were:

- Provision of work through the ICFA contract for CAFCASS,
- Fees from parents for providing contact,
- Fees for undertaking student placements.

These are ranked in terms of their value.

We do not have any restricted funds other than income we receive to deliver specific contracted services.

Our reserve policy is to have three months operating costs in reserve to cover any unexpected eventualities or loss of funding so that we can meet legal requirements, but due to the Covid-19 crisis, and the financial difficulties described above, this has not been achieved. Having reduced our outgoings in respect of rent, it would be our intention to improve the financial reserves position during 23-24.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2023

Plans for future periods

Families Forward will continue to ensure that our expenditure falls within a conservative budget, and we will not be speculative in taking on staff members in anticipation of work being brought in. We will continue to offer a professional and effective service to family time parties. Staff and Board members will continue to consider whether Families Forward is working in the most cost-effective way and make decisions accordingly.

We will explore new initiatives and funding streams to reduce the dependency on the CAFCASS contract, and the Families Forward Board have agreed that they need to work with staff to find new lines of work and new funders.

Small Company Provisions

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

The trustees' annual report was approved on 28/11/2023 and signed on behalf of the board of trustees by:



R Sorton
Charity Secretary

Families Forward

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Families Forward

Year Ended 31 March 2023

I report to the trustees on my examination of the financial statements of Families Forward ('the charity') for the year ended 31 March 2023.

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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.

Independent Examiner's Statement

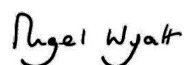
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Emphasis of matter

I would like to draw the reader of accounts attention to the fact that there are material uncertainties regarding the Charity's ability to continue operating as a going concern at the point of the accounts being signed. The details of these uncertainties have been outlined the trustees report.



Nigel Wyatt BSC FCA
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

14/12/2023

Families Forward

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	110,577	110,577	108,639
Total income		<u>110,577</u>	<u>110,577</u>	<u>108,639</u>
Expenditure				
Expenditure on charitable activities	6,7	104,799	104,799	118,708
Total expenditure		<u>104,799</u>	<u>104,799</u>	<u>118,708</u>
Net income/(expenditure) and net movement in funds		<u>5,778</u>	<u>5,778</u>	<u>(10,069)</u>
Reconciliation of funds				
Total funds brought forward		(7,041)	(7,041)	3,028
Total funds carried forward		<u>(1,263)</u>	<u>(1,263)</u>	<u>(7,041)</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

Families Forward

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible fixed assets	13		70
Current Assets			
Debtors	14	14,681	4,581
Cash at bank and in hand		135	135
		<u>14,816</u>	<u>4,716</u>
Creditors: amounts falling due within one year	15	<u>16,131</u>	<u>11,827</u>
Net Current Liabilities			<u>7,111</u>
Total Assets Less Current Liabilities			<u>(1,263)</u>
Funds of the Charity			
Unrestricted funds			<u>(7,041)</u>
Total charity funds	17		<u>(1,263)</u>

For the year ending 31 March 2023 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 6 November 2023, and are signed on behalf of the board by:



R Roberts (Director)
Director

The notes on pages 10 to 17 form part of these financial statements.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31 March 2023

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Oaktree House, Oakwood Lane, Leeds, West Yorkshire, LS8 3LG.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

Families Forward meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated otherwise in the relevant accounting policy note. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

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

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. 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.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

3. Accounting Policies *(continued)*

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

3. Accounting Policies *(continued)*

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 classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment	- 25% reducing balance
------------------	------------------------

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

3. Accounting Policies *(continued)*

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by Guarantee

Families Forward is a company limited by guarantee. The liability of its members is limited. Every member promises that if the company is dissolved while he or she remains a member or within 12 months afterwards, to contribute up to £1 towards the cost of dissolution and the liabilities incurred by the company while the contributor was a member.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	9,352	9,352	9,487	9,487
Other Donations and Legacies				
Supervised contact fees	36,435	36,435	39,773	39,773
Student placements	5,320	5,320	(360)	(360)
PIP Fees and ICFA Income	59,470	59,470	59,739	59,739
	<u>110,577</u>	<u>110,577</u>	<u>108,639</u>	<u>108,639</u>

6. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Child and family support services	100,207	100,207	113,758	113,758
Support costs	4,592	4,592	4,950	4,950
	<u>104,799</u>	<u>104,799</u>	<u>118,708</u>	<u>118,708</u>

7. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Child and family support services	<u>100,207</u>	<u>4,592</u>	<u>104,799</u>	<u>118,708</u>

8. Analysis of Support Costs

	Child and family support services £	Total 2023 £	Total 2022 £
Governance costs	368	368	838
Accountancy	4,224	4,224	3,996
	<u>4,592</u>	<u>4,592</u>	<u>4,834</u>

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

9. Net Income/(Expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	18	23

10. Independent Examination Fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	954	900
Other financial services	3,270	3,096
	4,224	3,996

11. Staff Costs

The average head count of employees during the year was 6 (2022: 8).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £37,647 (2022: £33,139).

12. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or any related entity were received by the trustees.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

13. Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 April 2022 and 31 March 2023	1,419	1,419
Depreciation		
At 1 April 2022	1,349	1,349
Charge for the year	18	18
At 31 March 2023	1,367	1,367
Carrying amount		
At 31 March 2023	52	52
At 31 March 2022	70	70

14. Debtors

	2023 £	2022 £
Trade debtors	8,058	–
Prepayments and accrued income	6,623	4,581
	14,681	4,581

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	7,335	8,766
Social security and other taxes	571	2,419
Other creditors	8,225	642
	16,131	11,827

16. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,264 (2022: £2,894).

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

17. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>(7,041)</u>	<u>110,577</u>	<u>(104,799)</u>	<u>(1,263)</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>3,028</u>	<u>108,639</u>	<u>(118,708)</u>	<u>(7,041)</u>

18. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than 1 year	<u>16,300</u>	<u>21,725</u>

19. Related Parties

During the financial year no related party transactions took place.

Families Forward

Company Limited by Guarantee

Management Information

Year Ended 31 March 2023

The Following Pages Do Not Form Part of the Financial Statements.

Families Forward

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year Ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	9,352	9,487
Supervised contact fees	36,435	39,773
Student placements	5,320	(360)
PIP Fees and ICFA Income	59,470	59,739
	<u>110,577</u>	<u>108,639</u>
Total income	<u><u>110,577</u></u>	<u><u>108,639</u></u>
Expenditure on charitable activities		
Child and family support services		
<i>Activities undertaken directly</i>		
Salaries	67,866	77,797
Employer's NIC	–	8
Pension costs	–	2,894
Rent rates & water	22,387	24,164
Repairs & maintenance	8	12
Insurance	1,974	1,577
Health & safety	–	1,000
Travel Costs	89	–
Staff Training	–	208
Telephone Costs	198	435
Other Office Costs	7,250	5,476
Service Delivery	–	10
Sundry Expenses	435	177
	<u>100,207</u>	<u>113,758</u>
<i>Support costs</i>		
Accountancy Costs	4,224	3,996
Depreciation	18	23
Governance Costs	350	931
	<u>4,592</u>	<u>4,950</u>
Expenditure on charitable activities	<u><u>104,799</u></u>	<u><u>118,708</u></u>

FAMILIES FORWARD

England & Wales - Charity number 1139557

Accounts

COMPANY REGISTRATION NUMBER: 5323430

CHARITY REGISTRATION NUMBER: 1139557

Families Forward

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2022

WYATT & CO

Chartered accountants

125 Main Street

Garforth

Leeds

LS25 1AF

Families Forward
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2022

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Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and Administrative Details

Registered charity name Families Forward

Charity registration number 1139557

Company registration number 5323430

Principal office and registered office Oaktree House
Oakwood Lane
Leeds
West Yorkshire
LS8 3LG

The Trustees

R Sorton (Director)
L Phillips
R Roberts (Chair)
M Wood (Director)
B Butt
A Murphy
R Roberts (Director)
S Ahmed

Company Secretary R Sorton

Independent Examiner Nigel Wyatt BSC FCA
125 Main Street
Garforth
Leeds
LS25 1AF

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

Structure, governance and management

Families Forward is a Limited Company and was constituted on 5 January 2005. The organisation is managed by the Trustee Board with currently eight members, four of whom are Directors of the company. The Trustees include a family law barrister, two local authority children's legal services solicitors, a teacher, a Community Partnership Manager for a housing trust, and a retired social worker. Two Board members ended their period of service on the Board at the AGM in November 2021, and have yet to be replaced.

The Trustee Board is responsible for the governance and overall strategic direction of the organisation and the Manager is responsible for the day to day operation of the organisation and reports directly to the Trustee Board every three months. Standing agenda items for Board meetings are the organisation's financial standing, with quarterly financial reports, staff issues, information security and operational information.

An Annual General Meeting elects Trustee Board members to the position of Chair, Vice Chair, Treasurer, Complaints Officer and GDPR Officer, approves the Final Annual Financial Accounts and signs off the predicted budget and cash flow forecast for the following year.

As part of our work involves the training of social workers we are able to offer in- house training around operational issues and we make Board members aware of the course and seminars run by Voluntary Action Leeds/Doing Good Leeds who have a programme of training courses for voluntary sector trustees and management board members. We have induction programmes held several times a year for groups of social work students and Board members are able to attend all or some of those sessions. Aspects covered are:

- the ethics of the organisation
- working with diversity
- delivering services to vulnerable service users
- familiarity with the organisation's policy and procedures, including Health and Safety and information management
- safeguarding children

The organisation continues to ensure that it works within its means whilst offering a professional service to clients and funders.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

Objectives and activities

The Objectives of the Families Forward are as follows:

To relieve the hardship and distress caused to children by the breakdown of family relationships and to preserve and protect the good physical and mental health of such children who are primarily living in West Yorkshire by:

- a. The provision of a range of interventions and assessments on behalf of families in court proceedings or in the community and other professional agendas
- b. The provision and maintenance of supervised contact facilities where children can meet one or both parents and/or other estranged family members in a comfortable and safe environment
- c. The provision of education, training and other support for professional workers and others involved in family intervention and assessment

The main objective of Families Forward is to work with families that have broken down and where the parents have separated or divorced but where there is a major conflict around the parent not living at home having contact with their children. These situations are characterised by the bitterness and animosity between parents which results in them losing sight of the sometimes devastating impact that has on the children. There is a great deal of research on how such situations adversely impact on children's ability to develop into confident and achieving adults.

As there are often allegations of risk to children, physically, emotionally or both and there may have been a period where a parent has lost touch with their child, supervised contact is needed to better assess the risk. A major part of the work is with the separated parents in helping them overcome their feelings about each other and to consider the needs of their child. As the parents are locked into conflict, we have to be skilled and imaginative in dealing with their fears and anxieties. We do this by removing the risk to anyone by carefully supervising contact between children and parents. We overcome barriers to progressing contact by working with parents to deal with the feelings of hurt and anger and focus on the children who simply want their parents to not fight.

As this work is challenging and involves direct work with parents and children and constant assessment of risk, this is ideal for social work students who need to satisfy work-based learning requirements before qualifying as a social worker. In offering placements, we receive fees and this in turn allows the organisation to keep their fees to a minimum. We also help turn out skilled newly qualified social workers to the wider benefit.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

Achievements and performance

We continue to provide a significant amount of supervised Private Law as described in b) above, and demand has remained high. During this financial year, Families Forward have continued to meet its target of initial meetings being offered to parties within two weeks of the referral being received. Referrals for our non-commissioned service, either by means of self-referral or through a solicitor, remain constant. During the 21-22 financial year we have successfully transitioned to the new

CAFCASS Commissioned Service, known as ICFA (Improving Child and Family Arrangements), and we are now building up the work under this contract.

A major part of our work involves offering work-based training placements to social work students. Over the year we offered placements to students from the University of York. Following the Covid epidemic, students continue to use a mixture of office and home-based work, in agreement with the University. Our role is to assess students' competency and fitness for social work practice.

The social work students complete confidential evaluations at the end of placements and we have again had consistently high scores in satisfaction. Our reports on their suitability for practice are monitored by their University and have consistently been of a high standard.

In terms of the supervised contact it has been difficult to obtain consistent information as to the success of this work, as the parents are in conflictual relationships and involved with the Court. Though we are successful in moving the majority of families to a position where they make their own arrangements and do not need to use the Centres, or the Courts, we also provide evidence where it is clear that parents are not able to meet their children's needs and where Courts decided to curtail contact.

However, we have significant anecdotal evidence that parents value our service, particularly as it may be the only way a parent maintains a relationship with their child. CAFCASS management have stated that they consider us to be a vital resource and acknowledge the high quality of the service. This is also demonstrated by the referral rate for Commissioned Services, funded by CAFCASS and taking referrals from Family Court Advisors.

The availability of Supervised Contact Centres is very limited due to the lack of any centralised or local funding. Unlike other centres we have strenuously worked to keep the cost of contact to parents as low as possible. Other centres run on a strictly commercial basis with corresponding high fees. The result is there being only 60 to 70 such centres serving the whole country and with whole regions not having that service. We continue to be a prized service and both parents and Judges have acknowledged that without our presence and skills in working in this difficult area the outcomes for children would not be as positive. Our added value is that we offer high quality assessments of contact and our records and evaluations on the quality of relationships is frequently used by the Courts in determining outcomes in the Family Court.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

In many cases statutory agencies such as CAFCASS and Social Care end their involvement as they only focus on acute cases and without our continuing involvement many children would lose contact with the parent who does not live with them or be damaged by intermittent contact as the parent continue their conflictual relationship. This is where we add significant added value.

The social work placements are also an added value factor. The students, in effect, allow us to offer the service to a larger number of families. There is also added value in that we train students to a high standard of skill.

Challenges

The Covid epidemic remained a factor during the 21-22 financial year. It has affected the ability of families to attend sessions, for reasons including the need to isolate for a period of time, and also the financial burden that the epidemic has inflicted on families, reducing their ability to afford to come to contact, and engage in Court processes.

Families Forward continued to respond to the changes in Government guidelines as necessary, and families commented that they felt safe attending the Centre in this regard.

The start of the year brought it's own challenges, through the ending of the CAFCASS Commissioned Contact for Child Contact Intervention by the end of July 2021, whilst starting the new CAFCASS ICFA Service in May 2021. This was also combined with the fact that we had been unable to recruit to the vacant Centre Co-ordinator post. The overlap of these services led to additional workload on staff, which they responded to very positively.

Although the organisation transitioned to the new ICFA contract to the Leeds, Bradford and Wakefield areas in May 2021, it became clear by the end of August that Families Forward were unable to maintain the geographical spread of the service required. Under the new contract it was necessary to offer community contact, which inevitably added travel time to the scheduled time for contact, which then made staff unavailable to manage other contacts in the Centre. Following discussions with the lead partner for this contract (Child Action North West), it was therefore agreed that Families Forward would relinquish their part of the contract in relation to the Bradford area. As this consequently led to a reduction of funding available for Bradford, the Board took the hard decision to close down their Centre in the City. The impact on existing families at our Bradford Centre was minimal, as a number were coming to an end. However, from this we were able to open our Leeds Centre on a weekly basis, which increased the opportunities for contact in that City.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

Financial Review

During the 21-22 financial year, our principle funding sources were:

- Our contracts with CAFCASS to provide contact and dispute resolution work
- Fees from parents for providing contact
- Fees for undertaking student placements

These are ranked in terms of their value.

We do not have any restricted funds other than income we receive to deliver specific contracted services.

Our reserve policy is to have three months operating costs in reserve to cover any unexpected eventualities or loss of funding so that we can meet legal requirements, which we were well on the way to achieving prior to the Covid-19 crisis. The reserves that had been built up during 19-20 had to be used to sustain the organisation during the initial period of the Covid-19 pandemic in 20-21. Unfortunately, Families Forward have not been able to recover these reserves during 21-22, as work continued to be delayed or cancelled due to Covid-19. It would be our intention to improve the financial reserves position during 22-23.

Plans for future periods

Families Forward will continue to ensure that our expenditure falls within a conservative budget and we will not be speculative in taking on staff members in anticipation of work being brought in. We will continue to offer a professional and effective service to contact parties.

We will out of necessity need to continue to work both as a staff team and with families, in order to maintain social distancing. We will also need to look at whether we are working in the most cost-effective way.

We will explore new initiatives to reduce the dependency on the CAFCASS contract, and the Families Forward Board have agreed that they need to work with staff to find new lines of work and new funders.

Small Company Provisions

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

The trustees' annual report was approved and signed on behalf of the board of trustees by:



R Sorton
Trustee

26/11/2022

Families Forward

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Families Forward

Year Ended 31 March 2022

I report to the trustees on my examination of the financial statements of Families Forward ('the charity') for the year ended 31 March 2022.

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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.

Independent Examiner's Statement

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 the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Emphasis of matter

I would like to draw the reader of accounts attention to the fact that there are material uncertainties regarding the Charity's ability to continue operating as a going concern at the point of the accounts being signed. The details of these uncertainties have been outlined the trustees report.

Nigel Wyatt

Nigel Wyatt BSC FCA
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

28/11/2022

Families Forward

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	108,639	108,639	99,357
Total income		<u>108,639</u>	<u>108,639</u>	<u>99,357</u>
Expenditure				
Expenditure on charitable activities	6,7	118,708	118,708	110,610
Total expenditure		<u>118,708</u>	<u>118,708</u>	<u>110,610</u>
Net expenditure and net movement in funds		<u>(10,069)</u>	<u>(10,069)</u>	<u>(11,253)</u>
Reconciliation of funds				
Total funds brought forward		3,028	3,028	14,281
Total funds carried forward		<u>(7,041)</u>	<u>(7,041)</u>	<u>3,028</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

Families Forward

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
Fixed Assets				
Tangible fixed assets	13		70	93
Current Assets				
Debtors	14	4,581		9,768
Cash at bank and in hand		135		135
		<u>4,716</u>		<u>9,903</u>
Creditors: amounts falling due within one year	15	<u>11,827</u>		<u>6,968</u>
Net Current Liabilities			<u>(7,111)</u>	<u>2,935</u>
Total Assets Less Current Liabilities			<u>(7,041)</u>	<u>3,028</u>
Net Liabilities			<u>(7,041)</u>	<u>3,028</u>
Funds of the Charity				
Unrestricted funds			<u>(7,041)</u>	<u>3,028</u>
Total charity funds	17		<u>(7,041)</u>	<u>3,028</u>

For the year ending 31 March 2022 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue and are signed on behalf of the board by:



R Roberts (Director)
Director

28/11/2022

The notes on pages 10 to 17 form part of these financial statements.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31 March 2022

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Oaktree House, Oakwood Lane, Leeds, West Yorkshire, LS8 3LG.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

Families Forward meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated otherwise in the relevant accounting policy note. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the short term future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts. However, the trustees recognise there are uncertainties over the Charities ability to continue operating as a going concern in the medium term due to the organisation financial position and outlook.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. 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.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

3. Accounting Policies *(continued)*

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

3. Accounting Policies *(continued)*

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by Guarantee

Families Forward is a company limited by guarantee. The liability of its members is limited. Every member promises that if the company is dissolved while he or she remains a member or within 12 months afterwards, to contribute up to £1 towards the cost of dissolution and the liabilities incurred by the company while the contributor was a member.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	9,487	9,487	179	179
Grants	–	–	21,669	21,669
Other Donations and Legacies				
Supervised contact fees	39,773	39,773	23,777	23,777
Student placements	(360)	(360)	2,797	2,797
PIP Fees	22,315	22,315	50,935	50,935
ICFA Income	37,424	37,424	–	–
	<u>108,639</u>	<u>108,639</u>	<u>99,357</u>	<u>99,357</u>

6. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Child and family support services	113,758	113,758	106,053	106,053
Support costs	4,950	4,950	4,108	4,557
	<u>118,708</u>	<u>118,708</u>	<u>110,161</u>	<u>110,610</u>

7. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Child and family support services	<u>113,758</u>	<u>4,950</u>	<u>118,708</u>	<u>110,610</u>

8. Analysis of Support Costs

	Total 2022 £	Total 2021 £
Governance costs	954	596
Accountancy	3,996	3,960
	<u>4,950</u>	<u>4,556</u>

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

9. Net Expenditure

Net expenditure is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>23</u>	<u>31</u>

10. Independent Examination Fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	900	900
Other financial services	<u>3,096</u>	<u>3,060</u>
	<u>3,996</u>	<u>3,960</u>

11. Staff Costs

The average head count of employees during the year was 8 (2021: 8).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £33,139 (2021:£30,049).

12. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or any related entity were received by the trustees.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

13. Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 April 2021 and 31 March 2022	1,419	1,419
Depreciation		
At 1 April 2021	1,326	1,326
Charge for the year	23	23
At 31 March 2022	1,349	1,349
Carrying amount		
At 31 March 2022	70	70
At 31 March 2021	93	93

14. Debtors

	2022 £	2021 £
Trade debtors	–	5,600
Prepayments and accrued income	4,581	4,168
	4,581	9,768

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	8,766	3,888
Accruals and deferred income	–	1,500
Social security and other taxes	2,419	1,135
Other creditors	642	445
	11,827	6,968

16. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,894 (2021: £3,403).

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

17. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>3,028</u>	<u>108,639</u>	<u>(118,708)</u>	<u>(7,041)</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>14,281</u>	<u>99,357</u>	<u>(110,161)</u>	<u>3,028</u>

18. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than 1 year	16,840	16,840
Later than 1 year and not later than 5 years	–	16,838
	<u>16,840</u>	<u>33,678</u>

19. Related Parties

During the financial year no related party transactions took place.

Families Forward

Company Limited by Guarantee

Management Information

Year Ended 31 March 2022

The Following Pages Do Not Form Part of the Financial Statements.

Families Forward

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year Ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	9,487	179
Grants	–	21,669
Supervised contact fees	37,493	22,158
Letter box facility	2,280	1,619
Student placements	(360)	2,797
PIP Fees	22,315	50,935
ICFA Income	37,424	–
	<u>100,348</u>	<u>99,357</u>
Total income	<u>100,348</u>	<u>99,357</u>
Expenditure on charitable activities		
Child and family support services		
<i>Activities undertaken directly</i>		
Salaries	77,797	71,455
Employer's NIC	8	1,598
Pension costs	2,894	3,403
Rent rates & water	24,164	18,438
Repairs & maintenance	12	219
Insurance	1,577	483
Health & safety	1,000	855
Travel Costs	–	11
Staff Training	208	–
Telephone Costs	435	505
Other Office Costs	5,476	8,945
Service Delivery	10	106
Sundry Expenses	177	35
	<u>113,758</u>	<u>106,053</u>
<i>Support costs</i>		
Accountancy Costs	3,996	4,077
Depreciation	23	31
Governance Costs	931	449
	<u>4,950</u>	<u>4,557</u>
Expenditure on charitable activities	<u>118,708</u>	<u>110,610</u>
Net expenditure	<u>(10,069)</u>	<u>(11,253)</u>

FAMILIES FORWARD

England & Wales - Charity number 1139557

Accounts

COMPANY REGISTRATION NUMBER: 5323430
CHARITY REGISTRATION NUMBER: 1139557

Families Forward
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

WYATT & CO
Chartered accountants
125 Main Street
Garforth
Leeds
LS25 1AF

Families Forward
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2021

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Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and Administrative Details

Registered charity name Families Forward

Charity registration number 1139557

Company registration number 5323430

Principal office and registered office Oaktree House
Oakwood Lane
Leeds
West Yorkshire
LS8 3LG

The Trustees

R Sorton (Director)
L Phillips
R Roberts (Chair)
M Wood (Director)
B Butt
A Murphy
R Roberts (Director)
S Ahmed

Company Secretary R Sorton

Independent Examiner Nigel Wyatt BSC FCA
125 Main Street
Garforth
Leeds
LS25 1AF

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Structure, Governance and Management

Organisational structure

Families Forward is a Limited Company and was constituted on 5 January 2005. The organisation is managed by the Trustee Board with currently seven members, three of whom are Directors of the company. The Trustees include a family law solicitor, a local authority children's legal services solicitor, a teacher, a charity and voluntary organisation consultant, a police officer, a social worker, and a school ICT officer.

The Trustee Board is responsible for the governance and overall strategic direction of the organisation and the Manager is responsible for the day to day operation of the organisation and reports directly to the Trustee Board every two months. Standing agenda items for Board meetings are the organisation's financial standing, with quarterly financial reports, staff issues and operational information.

An Annual General Meeting elects Trustee Board members to the position of Chair, Vice Chair and Treasurer and approves the Final Annual Financial Accounts and signs off the predicted budget and cash flow forecast for the following year.

Recruitment appointment and training of trustees

As part of our work involves the training of social workers we are able to offer in-house training around operational issues and we make Board members aware of the course and seminars run by the local Leeds Voluntary Action who have a programme of training courses for voluntary sector trustees and management board members. We have induction programmes held several times a year for groups of social work students and Board members are able to attend all or some of those sessions. Aspects covered are:

1. the ethics of the organisation;
2. working with diversity;
3. delivering services to vulnerable service users;
4. familiarity with the organisation's policy and procedures;
5. safeguarding children;

The organisation continues to ensure that it works within its means whilst offering a professional service to clients and funders.

Risk management

It has been our practice in past years for the Manager to report annually on any issues where risk has been either identified or occurred. Following the contraction of funding streams at the end of the 12-13 financial year, the organisation has continued to operate in a reduced capacity, ensuring that it works within its means whilst offering a professional service to clients and funders.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Objectives and Activities

Objectives

The Objectives of the Families Forward are as follows:

To relieve the hardship and distress caused to children by the breakdown of family relationships and to preserve and protect the good physical and mental health of such children who are primarily living in West Yorkshire by:

- a. The provision of a range of interventions and assessments on behalf of families in court proceedings or in the community and other professional agendas;
- b. The provision and maintenance of supervised contact facilities where children can meet one or both parents and/or other estranged family members in a comfortable and safe environment;
- c. The provision of education, training and other support for professional workers and others involved in family intervention and assessment;

The main objective of Families Forward is to work with families that have broken down and where the parents have separated or divorced but where there is a major conflict around the parent not living at home having contact with their children. These situations are characterised by the bitterness and animosity between parents which results in them losing sight of the sometimes devastating impact that has on the children. There is a great deal of research on how such situations adversely impact on children's ability to develop into confident and achieving adults.

Activities

As there are often allegations of risk to children, physically, emotionally or both and there may have been a period where a parent has lost touch with their child, supervised contact is needed to better assess the risk. A major part of the work is with the warring parents and in helping them overcome their feelings about each other and to consider the needs of their child. As the parents are locked into conflict we have to be skilled and imaginative in dealing with their fears and anxieties. We do this by removing the risk to anyone by carefully supervising contact between children and parents. We overcome barriers to progressing contact by working with parents to deal with the feelings of hurt and anger and focus on the children who simply want their parents to not fight.

As this work is challenging and involves direct work with parents and children and constant assessment of risk, this is ideal for social work students who need to satisfy work-based learning requirements before qualifying as a social worker. In offering placements, we receive fees and this in turn allows the organisation to keep their fees to a minimum. We also help turn out skilled newly qualified social workers to the wider benefit.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Objectives and Activities *(continued)*

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. Our work providing a safe environment for supervised contact between parents and children benefits the individual families and especially the children involved. In the long term it is anticipated that this should also have a positive influence on the children's ability to develop into confident and achieving adult members of society. In the short term the opportunity for positive communication between all parties should also reduce the need for further court time and costs to be incurred. As this work is challenging and involves direct work with parents and children and constant assessment of risk, this is ideal for social work students who need to satisfy work based learning requirements before qualifying as a social worker. In offering placements we receive fees and we can work with more families at no cost. We also help turn out skilled newly qualified social workers to the wider benefit.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Achievements and Performance

We continue to be the largest provider of supervised Private Law contact in the West Yorkshire region, as described in b) above. Demand for our services continues to be high and outstrips our ability to meet it. During this financial year, Families Forward have continued to meet its target of initial meetings being offered to parties within two weeks of the referral being received. Referrals for our non-commissioned service, either by means of self-referral or through a solicitor, remain constant, and our commissioned service through CAFCASS remains steady, with CAFCASS making and paying for referrals beyond the budget agreed at the start of the financial year, from which we conclude that we continue to provide a valuable and necessary service to families.

A major part of our work involves offering work-based training placements to social work students. Over the year we offered placements to students from the University of York, two of whom had started on placement from before the lockdown in response to Covid-19. These students restarted their placements when we returned to work, using a mixture of office-based and home-based work, in agreement with the University. Our role is to assess students' competency and fitness for social work practice.

The social work students complete confidential evaluations at the end of placements and we have again had consistently high scores in satisfaction. Our reports on their suitability for practice are monitored by their University and have consistently been of a high standard.

In terms of the supervised contact it has been difficult to obtain consistent information as the parents are in conflictual relationships and involved with the Court. Though we are successful in moving the majority of families to a position where they make their own arrangements and do not need to use the Centres, or the Courts, we also provide evidence where it is clear that parents are not able to meet their children's needs and where Courts decided to curtail contact.

However, we have significant anecdotal evidence that parents value our service, particularly as it may be the only way a parent maintains a relationship with their child. CAFCASS management have stated that they consider us to be a vital resource and acknowledge the high quality of the service. This is also demonstrated by the high referral rate for Commissioned Contact, funded by CAFCASS and taking referrals from Family Court Advisors.

The availability of Supervised Contact Centres is very limited due to the lack of any centralised or local funding. Unlike other centres we have strenuously worked to keep the cost of contact to parents as low as possible. Other centres run on a strictly commercial basis with corresponding high fees. The result is there being only 60 to 70 such centres serving the whole country and with whole regions not having that service. We continue to be a prized service and both parents and Judges have acknowledged that without our presence and skills in working in this difficult area the outcomes for children would not be as positive. Our added value is that we offer high quality assessments of contact and our records and evaluations on the quality of relationships is frequently used by the Courts in determining outcomes in the Family Court.

In many cases statutory agencies such as CAFCASS and Social Care end their involvement as they only focus on acute cases and without our continuing involvement many children would lose contact with the parent who does not live with them or be damaged by intermittent contact as the parent continue their conflictual relationship. This is where we add significant added value.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

The social work placements are also an added value factor. The students, in effect, allow us to offer the service to a larger number of families. There is also added value in that we train students to a high standard of skill.

During early 2020, Families Forward were given notice that we could no longer use Girlington Primary School as a base for our Bradford Centre, and a new venue had to be found. We were lucky in obtaining space at the Millside Centre, run by the Reach Beyond organisation, which had the advantage of being nearer to the town centre, and a successful move was achieved in February 2020. Unfortunately we were only able to offer two sessions before the lockdown, but we were very grateful for the support of the Reach Beyond organisation for their help in making this transition.

Challenges

At the end of February 2020, the world changed with the advent of Covid 19. Families Forward had to make the difficult decision to furlough the majority of our staff through the Government's Coronavirus Job Retention Scheme, resulting in our not being able to offer our usual service to our families. This decision was made to protect the organisation's reserves, and to maximise funds to allow Families Forward to re-open in a robust financial position once we were allowed to do so.

The Office Manager remained in post to ensure that families, staff, Board Members, and fellow professionals were kept in touch with developments. This closure meant an abrupt end to our work with families, but we were able to offer a low-cost electronic indirect contact service to allow parents and children to keep in touch with one another, although this was not taken up by many. We ensured that we kept in touch with families with regard to the re-opening of services via the website and email.

Families Forward re-opened their Centre in Leeds at the start of July 2020, and in Bradford at the start of September 2020. The Board took the decision, however, that they would not re-open the Wakefield Centre, as the numbers referred had dropped prior to the lockdown, and it was felt that offering a service in Leeds and Bradford, and also referring families on to the Yorkshire Children's Centre who operate in Huddersfield and Barnsley, would ensure that a service was available to Wakefield families within reasonable travelling distance. In Leeds and Bradford, however, and although some families did not return due to the need to shield from Covid, the numbers gradually increased, and a large number of new referrals were received. A vast amount of the introductory work with families had to be undertaken virtually, and staff employed a mixture of working from home and direct service provision to ensure an effective service was provided to families.

During the two subsequent lockdowns, in November and from January – March, Families Forward continued to offer a service in line with Government guidance for separated families.

The term of the current CAFCASS commissioned service was due to end at the end of 2021, and CAFCASS launched a tender process for its replacement, which was for five organisations to run the service within one of the CAFCASS regions. These organisations would, in turn, sub-contract with locally-based organisations to provide a service. Families Forward were approached in Autumn 2020 by Child Action North West (CANW) to ask if they would subcontract for work in West Yorkshire, alongside the Yorkshire Children's Centre. Following a process of due diligence, this was agreed, and in February 2021 CAFCASS announced that CANW were successful in their bid, therefore securing the commissioned work in Leeds and Bradford for Families Forward for 2021-2024.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

In November 2020, the Leeds Centre Manager was successful in obtaining a senior post in another organisation. This post was unable to be filled due to the uncertainty with the CAFCASS contract, and the Manager took on additional hours to manage both Centres, until the outcome of the tender was known.

Financial Review

During the 20-21 financial year, our principle funding sources were:

- Our contract with CAFCASS to provide contact sessions
- Fees from parents for providing contact
- Fees for undertaking student placements

These are ranked in terms of their value.

We do not have any restricted funds other than income we receive to deliver specific contracted services.

Our reserve policy is to have three months operating costs in reserve to cover any unexpected eventualities or loss of funding so that we can meet legal requirements, which we were well on the way to achieving prior to the Covid-19 crisis. However, those reserves that had been built up during 19-20 had to be used to sustain the organisation in respect of the salary of the Office Manager, rental costs for Oaktree House, and the equipping of both Centres to ensure services could be offered to families in a way that minimised the risk of Covid 19 to both staff and themselves.

In addition the funds brought in by privately paying and commissioned contact was reduced on previous years, due to the long period where a service could not be offered.

During the 21-22 financial year, the Board will address the issue of ensuring that the reserve policy is achieved, subject to maintaining income levels during the year. This obviously is highly dependent upon our ability to continue the work without being impacted by Covid-19.

Families Forward

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Plans for Future Periods

Families Forward will continue to ensure that our expenditure falls within a conservative budget and we will not be speculative in taking on staff members in anticipation of work being brought in. We will continue to offer a professional and effective service to contact parties.

We will out of necessity need to continue to work both as a staff team and with families, in order to maintain social distancing. We will also need to look at whether we are working in the most cost-effective way.

We will explore new initiatives to reduce the dependency on the CAFCASS contract, and the Families Forward Board have agreed that they need to work with staff to find new lines of work and new funders.

Small Company Provisions

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

The trustees' annual report was approved and signed on behalf of the board of trustees by:



R Sorton
Charity Secretary

Date: 12/12/2021

Families Forward

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Families Forward

Year Ended 31 March 2021

I report to the trustees on my examination of the financial statements of Families Forward ('the charity') for the year ended 31 March 2021.

Responsibilities and Basis of Report

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

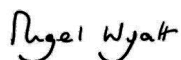
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent Examiner's Statement

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 the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Nigel Wyatt BSC FCA
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

Date: 13/12/2021

Families Forward

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	99,356	99,356	142,075
Total income		<u>99,356</u>	<u>99,356</u>	<u>142,075</u>
Expenditure				
Expenditure on charitable activities	6,7	110,609	110,609	145,359
Total expenditure		<u>110,609</u>	<u>110,609</u>	<u>145,359</u>
Net expenditure and net movement in funds		<u>(11,253)</u>	<u>(11,253)</u>	<u>(3,284)</u>
Reconciliation of funds				
Total funds brought forward		14,281	14,281	17,565
Total funds carried forward		<u>3,028</u>	<u>3,028</u>	<u>14,281</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 19 form part of these financial statements.

Families Forward

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible fixed assets	13		124
Current Assets			
Debtors	14	9,768	12,802
Cash at bank and in hand		135	7,015
		<u>9,903</u>	<u>19,817</u>
Creditors: amounts falling due within one year	15	<u>6,968</u>	<u>5,660</u>
Net Current Assets			<u>2,935</u>
Total Assets Less Current Liabilities			<u>3,028</u>
Net Assets			<u>3,028</u>
Funds of the Charity			
Unrestricted funds			<u>3,028</u>
Total charity funds	17		<u>3,028</u>

For the year ending 31 March 2021 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue and are signed on behalf of the board by:



R Roberts (Director)
Director

Date: 13/12/2021

The notes on pages 12 to 19 form part of these financial statements.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31 March 2021

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Oaktree House, Oakwood Lane, Leeds, West Yorkshire, LS8 3LG.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

Families Forward meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated otherwise in the relevant accounting policy note. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

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

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. 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.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by Guarantee

Families Forward is a company limited by guarantee. The liability of its members is limited. Every member promises that if the company is dissolved while he or she remains a member or within 12 months afterwards, to contribute up to £1 towards the cost of dissolution and the liabilities incurred by the company while the contributor was a member.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	179	179	530	530
Grants				
Grants receivable	21,669	21,669	21,050	21,050
Other Donations and Legacies				
Supervised contact fees	23,777	23,777	41,569	41,569
Student placements	2,797	2,797	5,800	5,800
PIP Fees	50,934	50,934	73,126	73,126
	<u>99,356</u>	<u>99,356</u>	<u>142,075</u>	<u>142,075</u>

6. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Child and family support services	106,053	106,053	140,707	140,707
Support costs	4,556	4,556	4,652	4,652
	<u>110,609</u>	<u>110,609</u>	<u>145,359</u>	<u>145,359</u>

7. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Child and family support services	<u>106,053</u>	<u>4,556</u>	<u>110,609</u>	<u>145,359</u>

8. Analysis of Support Costs

	Child and family support services £	Total 2021 £	Total 2020 £
Governance costs	596	596	666
Accountancy	3,960	3,960	3,960
	<u>4,556</u>	<u>4,556</u>	<u>4,626</u>

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

9. Net Expenditure

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>31</u>	<u>27</u>

10. Independent Examination Fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	900	900
Other financial services	3,060	3,060
	<u>3,960</u>	<u>3,960</u>

11. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	71,455	95,628
Social security costs	1,598	3,941
Employer contributions to pension plans	3,403	6,040
	<u>76,456</u>	<u>105,609</u>

The average head count of employees during the year was 8 (2020: 8).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £30,049 (2020:£32,938).

12. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or any related entity were received by the trustees.

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

13. Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 April 2020 and 31 March 2021	1,419	1,419
Depreciation		
At 1 April 2020	1,295	1,295
Charge for the year	31	31
At 31 March 2021	1,326	1,326
Carrying amount		
At 31 March 2021	93	93
At 31 March 2020	124	124

14. Debtors

	2021 £	2020 £
Trade debtors	5,600	8,723
Prepayments and accrued income	4,168	4,079
	9,768	12,802

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	3,888	–
Accruals and deferred income	1,500	2,317
Social security and other taxes	1,135	3,343
Other creditors	445	–
	6,968	5,660

16. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,403 (2020: £6,040).

Families Forward

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

17. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>14,281</u>	<u>99,357</u>	<u>(110,609)</u>	<u>3,028</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	<u>17,565</u>	<u>142,075</u>	<u>(145,359)</u>	<u>14,281</u>

18. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than 1 year	16,840	16,840
Later than 1 year and not later than 5 years	16,838	33,678
	<u>33,678</u>	<u>50,518</u>

19. Related Parties

During the financial year no related party transactions took place.

Families Forward

Company Limited by Guarantee

Management Information

Year Ended 31 March 2021

The Following Pages Do Not Form Part of the Financial Statements.

Families Forward

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year Ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	179	530
Grants receivable	21,669	21,050
Supervised contact fees	22,158	38,266
Letter box facility	1,619	3,303
Student placements	2,797	5,800
PIP Fees	50,935	73,126
	<u>99,357</u>	<u>142,075</u>
Total income	<u>99,357</u>	<u>142,075</u>
Expenditure on charitable activities		
Child and family support services		
<i>Activities undertaken directly</i>		
Salaries	71,455	95,628
Employer's NIC	1,598	3,941
Pension costs	3,403	6,040
Rent rates & water	18,438	18,188
Repairs & maintenance	219	315
Insurance	483	1,940
Health & safety	855	295
Travel Costs	11	164
Telephone Costs	505	3,415
Other Office Costs	8,945	9,164
Service Delivery	106	1,079
Sundry Expenses	35	268
Publicity	-	270
	<u>106,053</u>	<u>140,707</u>
<i>Support costs</i>		
Accountancy Costs	3,960	3,960
Depreciation	31	26
Governance Costs	565	666
	<u>4,108</u>	<u>4,652</u>
Total expenditure	<u>110,609</u>	<u>145,359</u>
Net expenditure	<u>(11,253)</u>	<u>(3,284)</u>