

FRIENDS AND FAMILIES OF SPECIAL CHILDREN LTD

England & Wales · Charity number 1140826

Details

Other names	FRIENDS AND FAMILIES
Status	Registered
Legal form	Charitable company
Company number	07414172
Registered	2011-03-17
Register	View on the Charity Commission register

Contact

Address	Virginia House Peacock Lane Palace Street Bretonside Plymouth PL4 0DQ
Phone	01752204369
Email	info@friendsandfamilies.org.uk
Website	friendsandfamilies.org.uk

Activities

Objects: A TO BRING ABOUT IMPROVEMENTS IN SERVICES FOR BENEFICIARIES WITH SPECIAL NEEDS;B TO PROMOTE THE DEVELOPMENT AND HEALTH OF CHILDREN WITH SPECIAL NEEDS (INCLUDING SOCIAL AND PERSONAL);C TO PROMOTE A FORUM THAT PROMOTES EMPOWERMENT AND PARTICIPATION FOR SERVICE USERS IN THE DELIVERY OF SERVICES FOR CHILDREN WITH SPECIAL NEEDS, AND THEIR FAMILIES/CARERS.

Activities: This charity was formed to take over the existing charity Friends and Families of Special Children which is an unincorporated organisation with charity no 1114692. This duly happened with effect from 1/6/2012.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Disability, Recreation
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

Geography

- Cornwall
- Devon
- Plymouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£211,435	£216,297	-	-
2024-03-31	£272,255	£301,464	-	-
2023-03-31	£241,284	£323,561	-	-
2022-03-31	£191,442	£292,191	-	-
2021-03-31	£209,644	£119,044	-	-

Trustees

Name	Role	Appointed
Ashleigh Phillips		2016-03-09
Holly May Bowditch		2023-08-16
JONATHAN MORCOM		2024-05-15
KAY O' SHAUGHNESSY		
Stephen Parker		2019-04-16

FRIENDS AND FAMILIES OF SPECIAL CHILDREN LTD

England & Wales - Charity number 1140826

Accounts

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Friends And Families of Special Children Ltd.

Charity No. 1140826

Company No. 07414172

Trustees' Report and Unaudited Accounts

31 March 2025

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Charity No. 1140826

Company No. 07414175

Trustees' Report and Unaudited Accounts

31 March 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07414172

Charity No. 1140826 Principal

Office

Virginia House Centre Peacock
Lane Plymouth
Devon PL4 0DQ

Registered Office

Virginia House Centre Peacock
Lane Plymouth
Devon PL4 0DQ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

- H.M. Bowditch
- J. Morcom
- K. O'Shaughnessy
- S. Parker
- A. Phillips
- D. Stevens (Resigned 14 December 2024)

Key Management Personnel

- Chair Kay O'Shaughnessy
- Chief Executive Officer Tim Tod (resigned)

Accountants

Precise Accountants Ltd

Unit 4 Seaton Park
36 William Prance Road Derriford
Plymouth
PL6 5WR



Trustees Annual Report

Each year when I write the annual review of our work over the last year, I am immensely proud of the work we undertake, the number of families that we support and the life changing impact our work has on so many families living in and around Plymouth.

As Trustees our mandate is to govern the strategic direction of the charity, maintain the integrity and transparency of our standards of services, support employment and financial reporting, and ensure that we are compliant with applicable laws and regulations.

Our Vision - A world where families and their children, irrespective of their disability or impairment, can reach their full potential and thrive.

Mission - To support and empower families with children living with a disability or impairment. We do this by providing services and activities for the whole family so that everyone gets to live their best life.

Values

- ⇒ Inclusivity Striving for a society that's accessible to everyone.
- ⇒ Determination We won't stop.
- ⇒ Professionalism Accountable for all we say and do.
- ⇒ Friendliness Showing compassion and kindness everywhere we go.
- ⇒ Togetherness Coming together to make good things happen.

Friends and Families of Special Children was established as a charity 22 years ago "supporting and empowering families with disabled children". Founded by our Chair, who has a daughter with disabilities, to offer practical advice, support, and fun activities to children with a disability or impairments and their families in and around Plymouth. Currently 50% of our Trustees have "lived experience" all of whom now have children who are now young adults. Half of our workforce also brings "lived experience" into their roles. Our charity is now employing several individuals as Peer Support Workers that bring "lived experience" of not just living with their disability or impairment but a range of additional resources that will be useful to others with similar lived experience

Over the last year Friends and Families of Special Children has continued to deliver our core services, met, and achieved all our outcomes and exceeded expectations in all areas. All our targets and indicators, both grant and self-regulated, have been exceeded. We currently support, over 1700 families who live within a 25-mile radius of Plymouth.

The need for our services remains very clear through the number of families continually registering with us, averaging three per week, the number of referrals we receive from other agencies, and the fact that our activities and training opportunities are always well attended.



Trustees Annual Report

We continue to develop good working relationships and support from both statutory and voluntary organisations in the city, which means that our services are promoted well within the city and our profile raised This is something that we continue to develop as we are not only able to reach more families, but also offer families more opportunities by joint working.

This year has been a challenging one as fundraising has been increasingly difficult. Available funds are less, and more people are chasing each funding pot. As a result, during this financial year, we agreed that the structure of the team needed to change focus, and we have now reduced to two members of full-time staff. This was because some of the areas that we have expanded into have been difficult to secure funding for, and for various reasons we have agreed we do not want to continue with these projects anymore. This has resulted in a cost saving of circa £60,000 per annum. It is likely that we will increase some of our part time members of the time, however at this time we are currently in the process of preparing a new business plan for the next three years.

The trustees are focussed on what we want to deliver, and what we can deliver in the current market. As part of the business plan, the structure of the organisation is being considered as a whole, to ensure sustainability long term.

Part of our business development plan has been to capture service users much earlier in their journey, to increase the support we can provide much earlier on, together with referrals out, when we are not able to assist. Families will often contact us when they are years into their lives caring for disabled children, when they are already facing significant isolation, loneliness and difficulties with the system. Our plan has been (which we will be focussing on more heavily in our new business plan) is how to find the families much earlier. We have made secure links with the local health visiting team who can now refer to us, for children with developmental delay (with or without a diagnosis). We are also hoping to be able to secure links with the local hospitals, to get direct referrals from the neonatal unit for families with new babies. This is time consuming and requires more funding for another member of support staff to focus on this project, but we are hoping to re-direct one of our current team to this role.

We also attend many multi-disciplinary forums and supporting families with disabled children, but there are pockets of support network that we know exist that we currently don't do a huge amount with. We have commissioned a direct report recently which has identified the local support network and charities that we can work with. We have a newly appointed member of the team who we are going to task with reaching out to build these connections in the next 12 months.

We have a parent steering group who meet with one of the team on a regular basis to have a chat about the services we run, how they do or do not meet our beneficiaries needs, and what other things we could do to further meet need.

We run an annual survey that is sent to our families to seek feedback on the services we deliver. We are currently in contact with the local University to undertake a huge project to examine the work we deliver, the outcomes we achieve and the impact that has. We are also exploring a better system to obtain more regular feedback for each individual activity that we offer, to gain interim feedback on smaller projects, rather than delivery by the charity as a whole. This is going to be overseen by our activities lead, to ensure the quality of the data and consistency of the approach.

Trustees Annual Report

Trustees Annual Report

Our workforce is the beating heart of Friends and Families. We have strengthened internal communication and engagement to ensure staff voices are heard and valued.



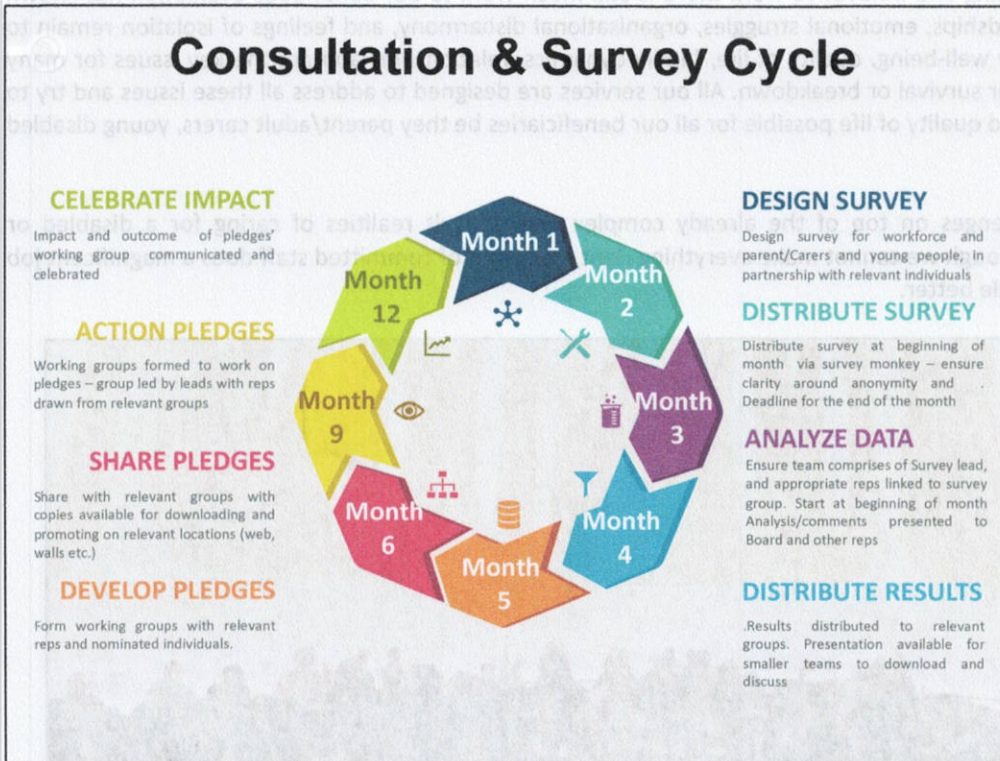
One of our aims in the new business plan is to focus on building further links with other charities locally. We currently link with several such as Routeways, Mountbatten water sports, POP Ideas, Plymouth Information and Advice for SEN and PPCV. We also attend many multi-disciplinary forums and meetings in the city. We are the biggest charity locally supporting families with disabled children, but there are pockets of support networks that we know exist that we currently don't do a huge amount with. We have commissioned a direct report recently which has identified the local support networks and charities that we can work with. We have a newly appointed member of the team who we are going to task with reaching out to build these connections in the next 12 months.

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Trustees Annual Report

Trustees Annual Report



Our survey last year highlighted that 60% of our families have linked in with us for over 6 years, some for over 15 years! Maintaining consistent and trusted "offers" is seen as a major reason for their continued engagement. We are here for the whole family, the child or young person, their siblings, and their parents / carers. We are here for families with newborn babies through to those with young adults up to 25 years old. We are unconditional with our approach offering one off information and support through to long term befriending and advocacy. Our eligibility for accessing our services is deliberately broad and flexible. It could be a workshop addressing anxiety about a child and their development emotional or social development, through to practical resources and long-term help for families with children born with profound disabilities and life limiting conditions. We welcome self-referrals; and do not require an assessment or diagnosis to access support.

Families can access our services via our city centre setting as well as via outreach into family homes or venues that feel comfortable and appropriate.

Training opportunities give our beneficiaries skills and knowledge to implement at home and the chance to receive support in an informal environment. The feedback we have received from all sessions we have facilitated has been extremely positive. As a result of this, we will continue to grow this area of our services, offering more training opportunities and running regular Drop Ins. We have acknowledged and planned for this, looking for more resources being made available to continue this work.

Trustees Annual Report

Trustees Annual Report

However, despite all the exciting and innovative work there is still much work to do. Continuous evaluation has shown that financial worries and hardships, emotional struggles, organisational disharmony, and feelings of isolation remain to have a huge impact on family well-being, quality of life, family dynamics, relationships and are the key issues for many families, and can lead to either survival or breakdown. All our services are designed to address all these issues and try to give the best opportunities and quality of life possible for all our beneficiaries be they parent/adult carers, young disabled people or young carers.

Our families face huge challenges on top of the already complex and difficult realities of caring for a disabled or neurodivergent child, and although we cannot make everything right, our team of committed staff does a magnificent job at helping to make things a little better.



Our core services include:

- Free and confidential information, advice, emotional support and advocacy for parents and carers. This includes Parent carer/one-to-one information and advice, helping with Disability Living Allowance, Personal Independence Payment form filling, supporting, and advocating for families at structured meetings. There is a huge discrepancy between those that know what their entitlements are and how to fight for what they need, to those who find navigating the system complex and overwhelming. At Friends and Families, we make information and advice accessible to all. Whether that is links to grants on the website, 1-2-1 help to complete a DLA form, or advocacy while challenging the system. Through our Family and Early Years Support Lead, we offer families the time and expertise to help complete lengthy benefit forms such as DLA and PIP. The results often lead to some much-needed extra income as well as specialist equipment, specific clothing, items to help with sensory needs, and so much more.
- Social and leisure events for the whole family as well as specific groups aimed at children, young people and all their siblings. Supporting the whole family is at the core of our work as no one is unaffected by the highs and lows of living with disabilities. That is why we run a range of clubs for everyone - including those that beneficiaries can enjoy independently to those that bring the whole family together.

Trustees Annual Report

Trustees Annual Report

These include:

1. *Making Sense* - providing a mix of support and activities leading facilitated by a parent with their own lived experience for children for children and young people with profound and multiple learning disabilities and or life limiting conditions aged between 0-25.
2. *Fun and Freedom* - supporting young carers with a disabled sibling or parents with a disability. This includes weekends away day trips and activities. This also enabled peer to peer support and a forum for the young people to "off load".
3. *Adventure Club* - providing activities open to any child/ young person with a disability or an additional aged 0 to 14.
4. *Youth Adventure* - providing a mix of activities and social events for young disabled people aged between 14 and 25. These activities allow the young people to have fun but also aim for them to gain independence and social skills and peer to peer support.
5. *Family Activities* - Our subsidised family activities are hugely popular. They offer the whole family time together to enjoy local spaces at a more affordable cost. We regularly hire Plymouth Skate Rink which enables us to offer 100 tickets to our families and provides an accessible space for different needs
6. *Little Steps Together* - this is a group for parent carers with a child aged 0 to 5 with a disability or additional need. Activities support child development and opportunities to meet other parents and carers. We organise and facilitate different activities such as playgroups, Aquarium trips, Gym Bubbas, Moo Music, and Sensory Walks. This has helped children to engage with the activity whilst supporting their development such as social and language development. It has also provided an opportunity for parents/carers to receive information and advice from peers as well as our Family Support Team.
7. *Lending Library* - specialist toys and equipment such as beach wheelchair, switch toys, weighted blankets, sensory toys are available for families to borrow for up to 4 weeks to try equipment to see if the difference it makes make for their family. We provide information and support the grant applications to purchase specialist toys and equipment.
8. *Sensory Room*- this can be booked by our families of children and young people who can explore their sensory needs.
9. *Social action and volunteering opportunities* - for our beneficiaries through our peer-to-peer work
10. *Educational/ learning workshops for parents and carers*- to develop knowledge and skills relevant to their child and their challenges or disability. Training opportunities give our beneficiaries skills and knowledge to implement at home and the chance to receive support in an informal environment. The feedback we have received from all sessions we have facilitated has been extremely positive. As a result of this, we will continue to grow this area of our services, offering more training opportunities. We have acknowledged and planned for this, looking for more resources being made available to continue this work.
11. *Drop Ins for parent carers*- to share information and to gain valuable peer to peer support. Supporting parent carers is at the heart of what we do at Friends and Families. They are normally central to their family and when they are not functioning, it often throws the whole family out of balance. We run regular activities to promote the well-being of our parent carers.
12. *Advocacy*- There are times when circumstances with agencies become difficult and families need to challenge situations to get preferable outcomes. This is often a daunting process, so during these crisis situations, we stand alongside parent carers to empower them to have a voice in decisions that affect their family. Due to changes in benefit thresholds for families living with disabilities, it is now much more difficult to obtain grants that allow basic levels of health and wellbeing, education, or mobility. We have seen an increase in families seeking our advocacy to help them achieve an appropriate level of support.



Looking forward we are focused on:

1. Growing our existing offer to reach more families.
2. Developing the quality of our work internally & externally
3. Campaigning on issues important to our families.
4. Broadening our age focus to include early years and Transitions.
5. Celebrating the impact and outcome of our work that maintains sustainability.

Closing Remarks

This year has been one of change and restructure and focussing on “what we are good at”.

I extend my thanks to:

- Our incredible staff for their dedication and professionalism.
- The people we support and their families for their trust and collaboration.
- Our partners and funders for their continued confidence in Friends and Families.
- My fellow trustees for their time, advice and dedication.

We remain passionate, progressive and person led and excited to meet the future with determination and care.

Structure, governance and management

Independent Examiners Report

Governing document

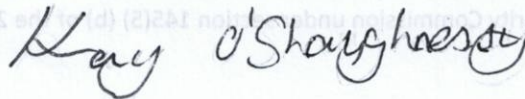
Independent Examiners Report to the trustees of Friends And Families of Special Children Ltd.

The Trustees consider that the current close band of Trustees works best for this organisation. Trustees are elected annually at the Annual General Meeting and any potential new trustees are invited to attend the AGM.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Kay O'Shaughnessy
Chair of Trustees
12 November 2025



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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- 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 financial statements to be reached.



Lee Harbace FCCA
Accountants Ltd Unit 4
Seaton Park
35 William Prince Road
Dorford
Plymouth
PL6 5WR
12 November 2025

Independent Examiners Report

Independent Examiner's Report to the trustees of Friends And Families of Special Children Ltd.

I report to the charity trustees on my examination of the financial statements of Friends And Families of Special Children Ltd. for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's 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 financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- 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 financial statements to be reached.



Lee Hardacre FCCA Precise
Accountants Ltd Unit 4
Seaton Park
36 William Prance Road
Derriford
Plymouth
PL6 5WR
12 November 2025

Statement of Financial Activities

for the year ended 31 March 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	4	66,783	135,360	202,143	265,007
Charitable activities	5	8,802	-	8,802	7,248
Other	6	490	-	490	-
Total		76,075	135,360	211,435	272,255
Expenditure on:					
Other	7	74,469	141,828	216,297	301,464
Total		74,469	141,828	216,297	301,464
Net gains on investments		-	-	-	-
Net expenditure	8	1,606	(6,468)	(4,862)	(29,209)
Transfers between funds		2,467	(2,467)	-	-
Net expenditure before other gains/(losses)		4,073	(8,935)	(4,862)	(29,209)
Other gains and losses					
Net movement in funds		4,073	(8,935)	(4,862)	(29,209)
Reconciliation of funds:					
Total funds brought forward		69,658	12,957	82,615	111,824
Total funds carried forward		73,731	4,022	77,753	82,615

Friends And Families of Special Children Ltd.
Summary Income and Expenditure Account
for the year ended 31 March 2025

	Total funds 2025	Restricted funds 2025	Unrestricted funds 2025	2025 £	2024 £
Income	£	£	£	211,435	272,255
Gross income for the year				211,435	272,255
Expenditure	8,802	-	8,802	210,692	294,252
Depreciation and charges for impairment of fixed assets	490	-	490	5,605	7,212
Total expenditure for the year				216,297	301,464
Net expenditure before tax for the year				(4,862)	(29,209)
Net expenditure for the year				(4,862)	(29,209)
	(29,209)	(4,862)	(4,862)		
	-	(2,467)	(2,467)		
	(29,209)	(4,862)	(4,073)		
	(29,209)	(4,862)	(4,073)		
	111,824	12,927	89,628		
	85,612	4,022	73,731		

Friends And Families of Special Children Ltd.

Balance Sheet

at 31 March 2025

Company No. 07414172	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	10	7,327	12,497
		<u>7,327</u>	<u>12,497</u>
Current assets			
Debtors	11	19,679	37,634
Cash at bank and in hand		52,561	36,428
		<u>72,240</u>	<u>74,062</u>
Creditors: Amount falling due within one year	12	(1,814)	(3,944)
Net current assets		70,426	70,118
Total assets less current liabilities		77,753	82,615
Net assets excluding pension asset or liability		77,753	82,615
Total net assets		<u>77,753</u>	<u>82,615</u>
The funds of the charity			
Restricted funds			
Restricted income funds	13	4,022	12,957
		<u>4,022</u>	<u>12,957</u>
Unrestricted funds			
General funds	13	45,978	41,905
Designated funds		27,753	27,753
		<u>73,731</u>	<u>69,658</u>
Reserves	13		
Total funds		<u>77,753</u>	<u>82,615</u>

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

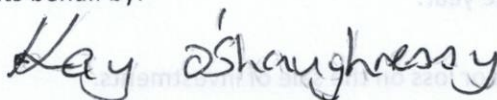
For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 12 November 2025

And signed on its behalf by:



K. O'Shaughnessy

Trustee

12 November 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and fittings	20% Reducing balance
Computer equipment	25% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds	Restricted funds	Total funds
	2024	2024	2024
	£	£	£
Income and endowments from:			
Donations and legacies	63,028	201,979	265,007
Charitable activities	7,248	-	7,248
Total	70,276	201,979	272,255
Expenditure on:			
Other	85,722	215,742	301,464
Total	85,722	215,742	301,464
Net income	(15,446)	(13,763)	(29,209)
Net income before other gains/(losses)	(15,446)	(13,763)	(29,209)
Other gains and losses:			
Net movement in funds	(15,446)	(13,763)	(29,209)
Reconciliation of funds:			
Total funds brought forward	85,104	26,720	111,824
Total funds carried forward	69,658	12,957	82,615

4 Income from donations and legacies

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Charitable grants received	59,316	135,360	194,676	253,084
Donations and legacies	7,467	-	7,467	11,923
	66,783	135,360	202,143	265,007

5 Income from charitable activities

	Unrestricted	Total	Total
	2025	2025	2024
	£	£	£
Family contributions (activities)	8,021	8,021	7,148
Student placements	171	171	-
Room hire and training	610	610	100
	8,802	8,802	7,248

6 Other income

	Unrestricted	Total	Total
	2025	2025	2024
	£	£	£
Insurance claims	490	490	-
	490	490	-

7 Other expenditure

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Activities and workshops	2,016	11,118	13,134	18,913
Marketing and promotion	2,558	2,822	5,380	9,307
Employee costs	31,376	126,388	157,764	228,954
Motor and travel costs	675	500	1,175	2,120
Premises costs	13,080	1,000	14,080	11,215
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	5,605	-	5,605	7,212
General administrative costs	8,412	-	8,412	15,204
Legal and professional costs	10,747	-	10,747	8,539
	74,469	141,828	216,297	301,464

8 Net expenditure before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	5,605	7,212

9 Staff costs

	2025	2024
	£	£
Salaries and wages	147,998	210,327
Social security costs	5,374	11,345
Pension costs	2,672	4,246
	156,044	225,918

No employee received emoluments in excess of £60,000.

Notes to the Accounts

10 Tangible fixed assets

	Resources expended	At 1 April 2024	At 1 April 2024	At 31 March 2025
Cost or revaluation				
At 1 April 2024	£	£	24,650	70,579
Additions			300	435
At 31 March 2025			<u>24,950</u>	<u>71,014</u>
Depreciation and impairment				
At 1 April 2024	(90,563)	83,752	16,063	58,082
Depreciation charge for the year	(10,000)	10,000	1,772	5,605
At 31 March 2025	(100,563)	93,752	<u>17,835</u>	<u>63,687</u>
Net book values				
At 31 March 2025			7,115	7,327
At 31 March 2024	(5,800)	2,500	<u>8,587</u>	<u>12,497</u>

11 Debtors

	2025	2024
	£	£
Trade debtors	930	19,805
Other debtors	8,150	8,403
Prepayments and accrued income	10,599	9,426
	<u>19,679</u>	<u>37,634</u>

12 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	1,009	3,139
Accruals	805	805
	<u>1,814</u>	<u>3,944</u>

Notes to the Accounts

13 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2025
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
National Lottery Community Fund	2,871	-	-	(2,871)	-
Big Lottery (BIG)	7,135	83,755	(90,563)	-	327
Building brighter future EMR	-	10,000	(10,000)	-	-
Devon County Council	9	5,000	(5,604)	595	-
PCC - Respite DFE	-	34,105	(33,161)	-	944
Livewell Foundation - Peer to Peer Project	2,751	-	-	-	2,751
Other restricted	191	2,500	(2,500)	(191)	-
Total	12,957	135,360	(141,828)	(2,467)	4,022
Unrestricted funds:					
General funds	41,905	76,075	(74,469)	2,467	45,978
Designated funds:					
General Fund	27,753	-	-	-	27,753
Total	27,753	-	-	-	27,753
Total funds	82,615	211,435	(216,297)	-	77,753

Purposes and restrictions in relation to the funds:

Restricted funds:

National Lottery Community Fund

Big Lottery (BIG)

Building brighter future EMR

Devon County Council

PCC - Respite DFE

Livewell Foundation - Peer to

Peer Project

Other restricted

Designated funds:

General Fund

Notes to the Accounts

14 Analysis of net assets between funds

	Restricted funds	Unrestricted funds	Unrestricted funds	Total
	£	£	£	£
Fixed assets	7,327	7,327		7,327
Net current assets	70,426	70,426		70,426
	<u>77,753</u>	<u>77,753</u>		<u>77,753</u>

15 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	36,428	16,133	52,561
	<u>36,428</u>	<u>16,133</u>	<u>52,561</u>
Net debt	36,428	16,133	52,561

16 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025	2025	2024	2024
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				
Pension commitments				
The pension cost charge to the company amounted to:		2,672		4,246

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

	2024	2025
Fees	1,320	1,175
Fares	440	440
Premises costs	1,233	1,233
Rent and service charges	8,779	1,000
Light, heat and power	246	246
Premises cleaning	829	829
Premises insurance	1,233	1,233
Premises repairs and maintenance	1,233	1,233

Detailed Statement of Financial Activities

for the year ended 31 March 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Charitable grants received	59,316	135,360	194,676	253,084
Donations and legacies	7,467	-	7,467	11,923
	<u>66,783</u>	<u>135,360</u>	<u>202,143</u>	<u>265,007</u>
Charitable activities				
Family contributions (activities)	8,021	-	8,021	7,148
Student placements	171	-	171	-
Room hire and training	610	-	610	100
	<u>8,802</u>	<u>-</u>	<u>8,802</u>	<u>7,248</u>
Other				
Insurance claims	490	-	490	-
	<u>490</u>	<u>-</u>	<u>490</u>	<u>-</u>
Total income and endowments	76,075	135,360	211,435	272,255
Expenditure on:				
Other expenditure				
Activities and workshops	2,016	11,118	13,134	18,913
Marketing and promotion	2,558	2,822	5,380	9,307
	<u>4,574</u>	<u>13,940</u>	<u>18,514</u>	<u>28,220</u>
Employee costs				
Salaries/wages	29,759	118,239	147,998	210,327
Employer's NIC	173	5,201	5,374	11,345
Pension costs	547	2,125	2,672	4,246
Staff training	-	823	823	1,945
Staff welfare	897	-	897	1,091
	<u>31,376</u>	<u>126,388</u>	<u>157,764</u>	<u>228,954</u>
Motor and travel costs				
Travel and subsistence	235	500	735	544
Business mileage costs reimbursed	-	-	-	256
Fares	440	-	440	1,320
	<u>675</u>	<u>500</u>	<u>1,175</u>	<u>2,120</u>
Premises costs				
Rent and service charges	8,779	1,000	9,779	6,883
Rates and water	1,393	-	1,393	1,306
Light, heat and power	-	-	-	364
Premises cleaning	546	-	546	-
Premises insurances	829	-	829	752
Premises repairs and maintenance	1,533	-	1,533	1,910

Friends And Families of Special Children Ltd.
Detailed Statement of Financial Activities

	13,080	1,000	14,080	11,215
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures and fittings	1,772	-	1,772	5,377
Depreciation of Computer equipment	3,833	-	3,833	1,835
Bank charges	878	-	878	41
Equipment expensed	200	-	200	-
General insurances	2,511	-	2,511	2,270
Software, IT support and related costs	1,166	-	1,166	7,916
Stationery and printing	1,576	-	1,576	2,682
Subscriptions	435	-	435	499
Sundry expenses	120	-	120	-
Telephone, fax and broadband	1,526	-	1,526	1,796
	<u>14,017</u>	<u>-</u>	<u>14,017</u>	<u>22,416</u>
Legal and professional costs				
Audit/Independent examination fees	1,200	-	1,200	1,200
Accountancy and bookkeeping	2,152	-	2,152	1,840
Other legal and professional costs	7,395	-	7,395	5,499
	<u>10,747</u>	<u>-</u>	<u>10,747</u>	<u>8,539</u>
Total of expenditure of other costs	<u>74,469</u>	<u>141,828</u>	<u>216,297</u>	<u>301,464</u>
Total expenditure	74,469	141,828	216,297	301,464
Net gains on investments	-	-	-	-
Net expenditure	1,606	(6,468)	(4,862)	(29,209)
Transfers between funds	2,467	(2,467)	-	-
Net expenditure before other gains/(losses)	4,073	(8,935)	(4,862)	(29,209)
Other Gains	-	-	-	-
Net movement in funds	4,073	(8,935)	(4,862)	(29,209)
Reconciliation of funds:				
Total funds brought forward	69,658	12,957	82,615	111,824
Total funds carried forward	<u>73,731</u>	<u>4,022</u>	<u>77,753</u>	<u>82,615</u>

FRIENDS AND FAMILIES OF SPECIAL CHILDREN LTD

England & Wales - Charity number 1140826

Accounts

Friends And Families of Special Children Ltd.

Charity No. 1140826

Company No. 07414172

Trustees' Report and Unaudited Accounts

31 March 2024

Friends And Families of Special Children Ltd.
Contents

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07414172

Charity No. 1140826

Principal Office

Virginia House Centre

Peacock Lane

Plymouth

Devon

PL4 0DQ

Registered Office

Virginia House Centre

Peacock Lane

Plymouth

Devon

PL4 0DQ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

H.M. Bowditch

T. Hardy (Resigned 12 May 2023)

A. Lyons (Resigned 5 April 2023)

J. O'Neill (Resigned 6 November 2023)

K. O'Shaughnessy

S. Parker

A. Phillips

D. Stevens

Key Management Personnel

Chair

Kay O'Shaughnessy

Chief Executive Officer

Tim Tod

Accountants

Precise Accountants Ltd

Unit 4 Seaton Park

36 William Prance Road

Derriford

Plymouth

PL6 5WR

Bankers

NatWest Bank Plc

12-16 Old Town Street

Plymouth

Devon

PL1 1DG

OBJECTIVES AND ACTIVITIES

The Charity is driven by all beneficiaries; parents, children and young people, to ensure that all of our services are needs led and tailored to meet the differing disabilities of our children. Our services are available for any family that has a child with an additional need who lives in Plymouth and the surrounding area.

Our core services include:

- Free and confidential information, advice, emotional support and advocacy for parents and carers. This includes Parent carer/one-to-one information and advice, helping with Disability Living Allowance, Personal Independence Payment form filling, supporting, and advocating for families at structured meetings.
- Social and leisure events for the whole family as well as specific groups aimed at children, young people and all their siblings. These include:
 1. Making sense - providing a mix of support and activities leading facilitated by a parent with their own lived experience for children for children and young people with profound .and multiple learning disabilities and or life limiting conditions aged between 0 -25.
 2. Fun and Freedom - supporting young carers with a disabled sibling or parents with a disability. This includes weekends away day trips and activities. This also enabled peer to peer support and a forum for the young people to "off load".
 3. Adventure Club – providing activities open to any child/ young person with a disability or an additional aged 0 to 14.
 4. Youth Adventure - providing a mix of activities and social events for young disabled people aged between 14 and 25. These activities allow the young people to have fun but also aim for them to gain independence and social skills and peer to peer support.
 5. Little Steps Together – this is a new group for parent carers with a child aged 0 to 5 with a disability or additional need. Activities support child development and opportunities to meet other parents and carers.
 6. Lending Library – specialist toys and equipment such as beach wheelchair, switch toys, weighted blankets, sensory toys are available for families to borrow for up to 4 weeks to try equipment to see if the difference it makes make for their family. We provide information and support the grant applications to purchase specialist toys and equipment.
 7. Sensory room, this can be booked by our families of children and young people who can explore their sensory needs.
- Social action and volunteering opportunities for our beneficiaries through our peer-to-peer work.
- Educational/ learning workshops for parents and carers to develop knowledge and skills relevant to their child and their challenges or disability.
- Drop Ins for parent carers to share information and to gain valuable peer to peer support.

ACHIEVEMENTS AND PERFORMANCE

Each year when I write the annual review of our work over the last year, I am immensely proud of the work we undertake, the number of families that we support and the life changing impact our work has on so many families living in and around Plymouth. Over the last year Friends and Families of Special Children has continued to deliver our core services, met, and achieved all our outcomes and exceeded expectations in all areas. All our targets and indicators, both grant and self-regulated, have been exceeded.

The need for our services remains very clear through the number of families continually registering with us, averaging three per week, the number of referrals we receive from other agencies, and the fact that our activities and training opportunities are always well attended. We continue to develop good working relationships and support from both statutory and voluntary organisations in the city, which means that our services are promoted well within the city and our profile raised. This is something that we continue to develop as we are not only able to reach more families, but also offer families more opportunities by joint working.

Training opportunities give our beneficiaries skills and knowledge to implement at home and the chance to receive support in an informal environment. The feedback we have received from all sessions we have facilitated has been extremely positive. As a result of this, we will continue to grow this area of our services, offering more training opportunities and running regular Drop Ins. We have acknowledged and planned for this, looking for more resources being made available to continue this work.

However, despite all the exciting and innovative work there is still much work to do, and more projects are planned. Continuous evaluation has shown that financial worries and hardships, emotional struggles, organisational disharmony, and feelings of isolation remain to have a huge impact on family well-being, quality of life, family dynamics, relationships and are the key issues for many families, and can lead to either survival or breakdown. All our services are designed to address all of these issues and try to give the best opportunities and quality of life possible for all our beneficiaries be they parent/adult carers, young disabled people or young carers.

We are grateful to all those who support us to continue our work whether that be by donating money, time or equipment and support. We look forward to continued support and providing services to even more families.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Trustees consider that the current close band of Trustees works best for this organisation. Trustees are elected annually at the Annual General Meeting and any potential new trustees are invited to attend the AGM.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Friends And Families of Special Children Ltd.

Trustees Annual Report

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A handwritten signature in black ink that reads "Kay O'Shaughnessy". The signature is written in a cursive style with a large initial 'K' and a distinct 'O'.

K. O'Shaughnessy

Trustee

06 November 2024

I report to the charity trustees on my examination of the financial statements of Friends And Families of Special Children Ltd. for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's 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 financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FMAAT, which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- 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 financial statements to be reached.

Mr Lee James Hardacre FMAAT

Precise Accountants Ltd

Unit 4 Seaton Park

36 William Prance Road

Derriford

Plymouth

PL6 5WR

06 November 2024

Friends And Families of Special Children Ltd.

Statement of Financial Activities

for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	4	63,028	201,979	265,007	226,771
Charitable activities	5	7,248	-	7,248	14,513
Total		70,276	201,979	272,255	241,284
Expenditure on:					
Other	6	85,722	215,742	301,464	323,561
Total		85,722	215,742	301,464	323,561
Net gains on investments		-	-	-	-
Net expenditure	7	(15,446)	(13,763)	(29,209)	(82,277)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(15,446)	(13,763)	(29,209)	(82,277)
Other gains and losses					
Net movement in funds		(15,446)	(13,763)	(29,209)	(82,277)
Reconciliation of funds:					
Total funds brought forward		85,104	26,720	111,824	194,101
Total funds carried forward		69,658	12,957	82,615	111,824

Friends And Families of Special Children Ltd.
 Summary Income and Expenditure Account
 for the year ended 31 March 2024

	2024 £	2023 £
Income	272,255	241,284
Gross income for the year	<u>272,255</u>	<u>241,284</u>
Expenditure	294,252	316,798
Depreciation and charges for impairment of fixed assets	7,212	6,763
Total expenditure for the year	<u>301,464</u>	<u>323,561</u>
Net expenditure before tax for the year	(29,209)	(82,277)
Net expenditure for the year	<u>(29,209)</u>	<u>(82,277)</u>

Friends And Families of Special Children Ltd.

Balance Sheet

at 31 March 2024

Company No. 07414172	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	12,497	14,030
		<u>12,497</u>	<u>14,030</u>
Current assets			
Debtors	10	37,634	18,916
Cash at bank and in hand		36,428	83,833
		<u>74,062</u>	<u>102,749</u>
Creditors: Amount falling due within one year	11	(3,944)	(4,955)
Net current assets		<u>70,118</u>	<u>97,794</u>
Total assets less current liabilities		<u>82,615</u>	<u>111,824</u>
Net assets excluding pension asset or liability		<u>82,615</u>	<u>111,824</u>
Total net assets		<u><u>82,615</u></u>	<u><u>111,824</u></u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		12,957	26,720
		<u>12,957</u>	<u>26,720</u>
Unrestricted funds	12		
General funds		41,905	32,351
Designated funds		27,753	52,753
		<u>69,658</u>	<u>85,104</u>
Reserves	12		
Total funds		<u><u>82,615</u></u>	<u><u>111,824</u></u>

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

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 06 November 2024

And signed on its behalf by:

K. O'Shaughnessy
Trustee
06 November 2024

Friends And Families of Special Children Ltd.

Statement of Cash flows

for the year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(29,209)	(82,277)
Adjustments for:		
Depreciation of property, plant and equipment	7,212	6,763
Other gains/losses	-	-
Increase in trade and other receivables	(18,718)	(16,997)
Increase/(Decrease) in trade and other payables	2,919	(5,330)
Net cash used in operating activities	<u>(37,796)</u>	<u>(97,841)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(5,679)	(302)
Net cash used in investing activities	<u>(5,679)</u>	<u>(302)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(43,475)	(98,143)
Cash and cash equivalents at the beginning of the year	83,833	181,626
Cash and cash equivalents at the end of the year	<u>40,358</u>	<u>83,483</u>
Components of cash and cash equivalents		
Cash and bank balances	36,428	83,833
	<u>36,428</u>	<u>83,833</u>

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and fittings	20% Reducing balance
Computer equipment	25% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Notes to the Accounts

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Notes to the Accounts

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestrict ed funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	28,607	198,164	226,771
Charitable activities	14,513	-	14,513
Total	<u>43,120</u>	<u>198,164</u>	<u>241,284</u>
Expenditure on:			
Other	68,513	255,048	323,561
Total	<u>68,513</u>	<u>255,048</u>	<u>323,561</u>
Net income	<u>(25,393)</u>	<u>(56,884)</u>	<u>(82,277)</u>
Net income before other gains/(losses)	(25,393)	(56,884)	(82,277)
Other gains and losses:			
Net movement in funds	<u>(25,393)</u>	<u>(56,884)</u>	<u>(82,277)</u>
Reconciliation of funds:			
Total funds brought forward	110,497	83,604	194,101
Total funds carried forward	<u><u>85,104</u></u>	<u><u>26,720</u></u>	<u><u>111,824</u></u>

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Charitable grants received	51,105	201,979	253,084	222,106
Donations and legacies	11,923	-	11,923	4,665
	<u>63,028</u>	<u>201,979</u>	<u>265,007</u>	<u>226,771</u>

5 Income from charitable activities

	Unrestrict ed	Total 2024	Total 2023
	£	£	£
Family contributions (activities)	7,148	7,148	5,993
Fundraising	-	-	300
Events	-	-	7,430
Room hire and training	100	100	790
	<u>7,248</u>	<u>7,248</u>	<u>14,513</u>

6 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Activities and workshops	93	18,820	18,913	27,810
Marketing and promotion	5,950	3,357	9,307	10,453
Employee costs	47,078	181,876	228,954	245,661
Motor and travel costs	1,240	880	2,120	3,001
Premises costs	6,764	4,451	11,215	12,298
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	7,212	-	7,212	6,763
General administrative costs	8,846	6,358	15,204	7,655
Legal and professional costs	8,539	-	8,539	9,920
	<u>85,722</u>	<u>215,742</u>	<u>301,464</u>	<u>323,561</u>

7 Net expenditure before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	7,212	6,763

8 Staff costs

	2024	2023
Salaries and wages	210,327	222,306
Social security costs	11,345	12,475
Pension costs	4,246	4,290
	<u>225,918</u>	<u>239,071</u>

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or revaluation			
At 1 April 2023	18,971	45,929	64,900
Additions	5,679	-	5,679
At 31 March 2024	<u>24,650</u>	<u>45,929</u>	<u>70,579</u>
Depreciation and impairment			
At 1 April 2023	14,228	36,642	50,870
Depreciation charge for the year	1,835	5,377	7,212
At 31 March 2024	<u>16,063</u>	<u>42,019</u>	<u>58,082</u>
Net book values			
At 31 March 2024	<u>8,587</u>	<u>3,910</u>	<u>12,497</u>
At 31 March 2023	<u>4,743</u>	<u>9,287</u>	<u>14,030</u>

10 Debtors

	2024 £	2023 £
Trade debtors	19,805	4,000
Other debtors	8,403	601
Prepayments and accrued income	9,426	14,315
	<u>37,634</u>	<u>18,916</u>

11 Creditors:

amounts falling due within one year

	2024 £	2023 £
Other taxes and social security	3,139	220
Accruals	805	4,735
	<u>3,944</u>	<u>4,955</u>

12 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2024 £
Restricted funds:					
Restricted income funds:					
National Lottery Community Fund	-	20,000	(17,129)	-	2,871
Big Lottery (BIG)	26,720	94,597	(114,182)	-	7,135
Weston Family Grant	-	20,000	(20,000)	-	-
Devon County Council	-	4,950	(4,941)	-	9
PCC - Respite DFE	-	36,467	(36,467)	-	-
Devon Community Foundation					
Thrive with Five	-	4,800	(4,800)	-	-
Livewell Foundation - Peer to Peer Project	-	18,909	(16,158)	-	2,751
Other restricted	-	2,256	(2,065)	-	191
<i>Total</i>	<u>26,720</u>	<u>201,979</u>	<u>(215,742)</u>	<u>-</u>	<u>12,957</u>
Unrestricted funds:					
General funds	32,351	70,276	(85,722)	25,000	41,905
Designated funds:					
General Fund	52,753	-	-	(25,000)	27,753
<i>Total</i>	<u>52,753</u>	<u>-</u>	<u>-</u>	<u>(25,000)</u>	<u>27,753</u>
Total funds	<u><u>111,824</u></u>	<u><u>272,255</u></u>	<u><u>(301,464)</u></u>	<u><u>-</u></u>	<u><u>82,615</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

National Lottery Community Fund
 Big Lottery (BIG)
 Weston Family Grant
 Devon County Council
 PCC - Respite DFE
 Devon Community Foundation
 Thrive with Five
 Livewell Foundation - Peer to Peer Project
 Other restricted

Notes to the Accounts

Designated funds:

General Fund

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	12,497	12,497
Net current assets	70,118	70,118
	<u>82,615</u>	<u>82,615</u>

14 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	83,833	(47,405)	36,428
	<u>83,833</u>	<u>(47,405)</u>	<u>36,428</u>
Net debt	<u>83,833</u>	<u>(47,405)</u>	<u>36,428</u>

15 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings	2024 Other	2023 Land and buildings	2023 Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	-	-	7,000	-
	<u>-</u>	<u>-</u>	<u>7,000</u>	<u>-</u>

Pension commitments

	2024	2023
	£	£
The pension cost charge to the company amounted to:	4,246	4,290
	<u>4,246</u>	<u>4,290</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Friends And Families of Special Children Ltd.
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Charitable grants received	51,105	201,979	253,084	222,106
Donations and legacies	11,923	-	11,923	4,665
	<u>63,028</u>	<u>201,979</u>	<u>265,007</u>	<u>226,771</u>
Charitable activities				
Family contributions (activities)	7,148	-	7,148	5,993
Fundraising	-	-	-	300
Events	-	-	-	7,430
Room hire and training	100	-	100	790
	<u>7,248</u>	<u>-</u>	<u>7,248</u>	<u>14,513</u>
Total income and endowments	70,276	201,979	272,255	241,284
Expenditure on:				
Other expenditure				
Activities and workshops	93	18,820	18,913	27,810
Marketing and promotion	5,950	3,357	9,307	10,453
	<u>6,043</u>	<u>22,177</u>	<u>28,220</u>	<u>38,263</u>
Employee costs				
Salaries/wages	43,693	166,634	210,327	222,306
Employer's NIC	787	10,558	11,345	12,475
Pension costs	1,507	2,739	4,246	4,290
Staff training	0	1,945	1,945	5,625
Staff welfare	1,091	-	1,091	965
	<u>47,078</u>	<u>181,876</u>	<u>228,954</u>	<u>245,661</u>
Motor and travel costs				
Travel and subsistence	544	-	544	1,565
Business mileage costs reimbursed	256	-	256	236
Fares	440	880	1,320	1,200
	<u>1,240</u>	<u>880</u>	<u>2,120</u>	<u>3,001</u>
Premises costs				
Rent and service charges	2,432	4,451	6,883	9,349
Rates and water	1,306	-	1,306	1,083
Light, heat and power	364	-	364	-
Premises cleaning	-	-	-	604
Premises insurances	752	-	752	435
Premises repairs and maintenance	1,910	-	1,910	827
	<u>6,764</u>	<u>4,451</u>	<u>11,215</u>	<u>12,298</u>

Friends And Families of Special Children Ltd.
Detailed Statement of Financial Activities

General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures and fittings	5,377	-	5,377	5,578
Depreciation of Computer equipment	1,835	-	1,835	1,185
Bank charges	41	-	41	13
General insurances	2,270	-	2,270	256
Software, IT support and related costs	3,376	4,540	7,916	1,319
Stationery and printing	2,029	653	2,682	3,679
Subscriptions	499	-	499	200
Telephone, fax and broadband	631	1,165	1,796	2,188
	<u>16,058</u>	<u>6,358</u>	<u>22,416</u>	<u>14,418</u>
Legal and professional costs				
Audit/Independent examination fees	1,200	-	1,200	1,200
Accountancy and bookkeeping	1,840	-	1,840	3,100
Other legal and professional costs	5,499	-	5,499	5,620
	<u>8,539</u>	<u>-</u>	<u>8,539</u>	<u>9,920</u>
Total of expenditure of other costs	<u>85,722</u>	<u>215,742</u>	<u>301,464</u>	<u>323,561</u>
Total expenditure	85,722	215,742	301,464	323,561
Net gains on investments	-	-	-	-
Net expenditure	<u>(15,446)</u>	<u>(13,763)</u>	<u>(29,209)</u>	<u>(82,277)</u>
Net expenditure before other gains/(losses)	<u>(15,446)</u>	<u>(13,763)</u>	<u>(29,209)</u>	<u>(82,277)</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(15,446)</u>	<u>(13,763)</u>	<u>(29,209)</u>	<u>(82,277)</u>
Reconciliation of funds:				
Total funds brought forward	85,104	26,720	111,824	194,101
Total funds carried forward	<u>69,658</u>	<u>12,957</u>	<u>82,615</u>	<u>111,824</u>

FRIENDS AND FAMILIES OF SPECIAL CHILDREN LTD

England & Wales - Charity number 1140826

Accounts

Friends And Families of Special Children Ltd.

Charity No. 1140826

Company No. 07414172

Trustees' Report and Unaudited Accounts

31 March 2023

Friends And Families of Special Children Ltd.
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Friends And Families of Special Children Ltd.
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07414172

Charity No. 1140826

Principal Office

Virginia House Centre
Peacock Lane
Plymouth
Devon
PL4 0DQ

Registered Office

Virginia House Centre
Peacock Lane
Plymouth
Devon
PL4 0DQ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

T. Hardy	(Resigned 12 May 2023)
A. Lyons	(Resigned 5 April 2023)
J. Morcom	(Resigned 25 May 2022)
J. O'Neill	(Resigned 6 November 2023)
K. O'Shaughnessy	
S. Parker	
A. Phillips	
D. Stevens	

Key Management Personnel

Chair	Kay O'Shaughnessy
Chief Executive Officer	Tim Tod

Accountants

Precise Accountants Ltd
Unit 6, Brooklands
Budshead Road
Plymouth
Devon
PL6 5XR

Friends and Families of Special Children Trustees Annual Report

MESSAGE FROM OUR CHAIR AND CHIEF EXECUTIVE

Friends and Families was established 21 years ago. Founded by our Chair to offer practical advice, support, and fun activities to children with a disability or impairments and their families in and around Plymouth.

We're on a mission to "support and empower families with children living with a disability or impairment. We do this by providing services and activities for the whole family so that everyone gets to live their best life".

Our services

- Free and confidential Information, advice, emotional support and advocacy for parents and carers.
- Social and leisure events for the whole family as well as specific groups aimed at children, young people, or their siblings.
- Social action and volunteering opportunities for young people.
- Educational workshops for parents and carers to develop knowledge and skills relevant to their child and their impairment or disability.

Values

Inclusivity – Striving for a society that's accessible to everyone.

Determination – We won't stop. Professionalism – Accountable for all we say and do.

Friendliness – Showing compassion and kindness everywhere we go. Togetherness – Coming together to make good things happen.

We employ 15 staff (5 full-time, 6 part-time and 4 sessional workers; total 7.43 FTE) and have 10 volunteer parent carers with lived experience of disabilities and additional needs who act as our advisory group. Based in the centre of Plymouth; we are also able to support families living in West Devon, South Hams, and East Cornwall.

Friends and Families believes that we should live in "a world where families and their children, irrespective of their disability or impairment, can reach their full potential and thrive".

In 2022/23 we have worked together with our families, funders, and delivery partners in helping make our vision real for the 1,178 families accessing our services.

Strategic priorities

Throughout this year we have been focused on delivering our 5 strategic priorities. These were developed in partnership with our families and reflect our determination to ensure that the core of our work keeps the needs and aspirations of our families at the centre of all we do.

- 1 Grow our existing offer to reach more families.
- 2 Develop the quality of our work internally & externally.
- 3 Campaign on issues important to our families.
- 4 Broaden our age focus to include Early Years and Transitions.
- 5 Celebrate the impact and outcome of our work that maintains sustainability.

Friends and Families of Special Children Trustees Annual Report

Last year, in the Plymouth area there were 8,283 children identified with Special Educational Needs, of which 2,693 children were supported by an Education and Health Care plan. Many of these families struggle with the assessments and ever-changing eligibility criteria that need to be met to access the support for their child; for others accessing this entitlement has been further hampered by additional challenges in their lives, such as poverty and mistrust of statutory agencies. It is this group that we especially support.

We welcome self-referrals; and do not require an assessment or diagnosis to access support. We know that the support is vital regardless of a formal diagnosis when waiting lists for assessments, consultations, treatment, and therapies are long.

We currently offer the following services.

1. Parent Carer – One-to-one information, advice, support, and advocacy (helping with Disability Living Allowance Personal Independence Plan form filling through to advocating and supporting families at structured meetings). Advocacy at meetings such as Team Around Meetings, Education Health and Care Plan Reviews, Multi-Agency Meetings, Child in Need Meetings, Tribunals and many more. Workshops facilitating Peer to peer support (Wellbeing, resilience, and capacity building) Subject specific support and learning (Makaton, challenging behaviour, BSL, System navigation, paediatric first aid, safeguarding, sex and relationships) and activities - without their children!
2. Making Sense – Providing a mix of support and activities; lead and facilitated by a parent with their own lived experience. For children and young people with profound and multiple learning disability aged 0-25. Attend with parent/Carer.
3. Fun and Freedom – Supporting young carers with a disabled sibling. Lots of fun with weekend clubs, days out, trips away and activities. A chance to make new friends in a similar situation.
4. Adventure Club – Providing activities. Open to any child/ young person with a disability or an additional need aged 0-25. Need to attend with Parent/carer.
5. Youth Adventure – Providing a mix of activities and social events. Aged 14 -25 young people with a disability or an additional need. Aim for them to attend independently – with support from high ratio of sessional staff.
6. Little Steps together – Is our new group for parent/carers with a child aged 0-5 with a disability or awaiting diagnosis. Fun activities to support child development. Opportunities to meet other parents and carers.
7. Dads club – Is our newest group where we are encouraging dads to enjoy coming together, doing activities, and providing peer to peer support.
8. Lending Library – Specialist toys and equipment such as a Beach Wheelchair, McLaren Major Special Needs Pushchair, Weighted Blankets, Sensory Toys. Families can borrow for up to four weeks to try equipment to see the difference it may make for their family. We provide information and support with grant applications to purchase specialist toys and equipment.
9. Sensory Room – This can be booked by our families free of charge. Children and Young People can explore their Sensory Needs and access emotional regulation.

**Friends and Families of Special Children
Trustees Annual Report**

10. Families together – 24 times a year we organise events that bring the whole family together for a session of fun and socialising – this usually attracts over 30 individuals (approximately 15 families); and then we host parties twice a year where we have space for 100 to participate – these are always free and are usually at the end of the summer holidays and at Christmas.

Last year 1,287 families accessed our charity. Below indicates if they linked into our activities, our one- to-one support, or both.

April 22- March 23			
Families	1,287	100%	Numbers of families supported
Activities	991	77%	attended just activities
Support	154	12%	attended just support
Activities & support	180	14%	attended both activities and support

INFORMATION, ADVICE, SUPPORT AND ADVOCACY

The focus of our support are families often struggling with many aspects of their lives (emotional, financial, organisational – (school/health/systems, structures, thresholds, and eligibility etc).

Some of our support is one-off such as help with filling in often very complex and daunting forms (Disability Living Allowance & Personal Independence Payment). Both processes take on average 3 hours to complete the forms as each form is over 50 pages long and ask very detailed questions which can be very daunting – especially as parents are not often aware of the level of specificity needed to help assessors come to appropriate conclusions.

A key feature of our work is to provide space for our parents to meet with others and learn about conditions, develop key skills, and understand more about processes, organisations and systems set up to be useful to them and their child. Other support goes on much longer and can be complex and multi-directional.

**Friends and Families of Special Children
Trustees Annual Report**

Disability Living Allowance (DLA) & Personal Independence Payment (PIP)

April 22- March 23			
Applications	Number completed and submitted	Successful	Value
Disability Living Allowance	85	95%	£225,906
Personal Independence Payment	27	95%	£126,711

Payment

*On the basis of a 95% success rate, this calculation is approximate. This is based on the lowest mobility and care and dividing by the number of applications we have supported with.

ACTIVITIES

Below is a summary of our activities for the year. As can be seen many of our participants attend many activities, and the numbers will include all participants attending when appropriate (child, their siblings and their parents).

April 22- March 23			
Group Activities	Number of sessions delivered	Average number of numbers of participants per session	Total attendance for the year
Family	20	45	887
Youth Adventures	20	12	235
Adventure Club	20	22	442
Fun & Freedom	20	25	520
Making Sense	20	8	148
Little steps together	18	8	144
Total	118	120	2,376

**Friends and Families of Special Children
Trustees Annual Report**

WORKSHOPS

A key part of our service offer is to organise and deliver workshops and courses for our families that provide space for learning, peer support and hopefully some fun! Below are the workshops and courses we delivered last financial year.

Parent focused workshops	Attendance
Makaton Level 1:	10
Makaton Level 2:	10
Challenging Behaviours:	7
Cookery course for families with a Neurodiverse child	4 parents and 6 children
Parent/Carer virtual evening support group:	8
Glass Making Workshop:	10
Carers Day with nutrition and mindful art:	8
Coffee Morning with Plymouth Information and advice service	10
Makaton Taster Session:	7
Deputyship and Power of Attorney Workshop:	10
Coffee Morning with an Occupational Therapist:	10
Managing Stress Workshop:	2
Deputyship and Power of Attorney Drop in:	6
Makaton Level 1:	12
Makaton Level 2:	12
Coffee Morning with Plymouth Information and advice service	9
Glass Making Workshop:	10
Coffee Morning with a Speech and Language Therapist:	8

FUTURE PLANS

Inevitably because of the ongoing challenges faced by many of our families our overriding priority is to ensure that all our services continue to offer the range of opportunities currently available. By this time next year, we aim to grow our delivery team through the recruitment, training, and deployment of volunteers. We also have plans to improve the centre and its spaces for group and one-to-one work. We have also set ourselves the ambition of being successfully assessed as a Trusted Charity in readiness for further growth and development.

We hope that this report provides a snapshot of the work undertaken in the 2022-23 financial year. Our full Impact Report is available at <https://www.friendsandfamilies.org.uk> Our Impact Report brings to life how we made a difference in the lives of our families; and that it has only been possible because of the passion and commitment of our wonderful team of staff and volunteers.

Kay O'Shaughnessy, Chair

Tim Tod, CEO

**Friends and Families of Special Children
Trustees Annual Report**

STRUCTURE, GOVERNANCE AND MANAGEMENT

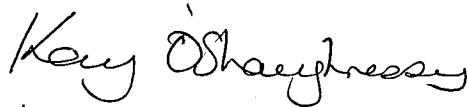
Governing document

The Trustees consider that the current close band of Trustees works best for this organisation. Trustees are elected annually at the Annual General Meeting and any potential new trustees are invited to attend the AGM.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A handwritten signature in black ink, reading "K. O'Shaughnessy". The signature is written in a cursive style with a large initial 'K' and a distinct 'O'.

K. O'Shaughnessy

Trustee

20 December 2023

Friends And Families of Special Children Ltd.

Independent Examiners Report

Independent Examiner's Report to the trustees of Friends And Families of Special Children Ltd.

I report to the charity trustees on my examination of the financial statements of Friends And Families of Special Children Ltd. for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's 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 financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- 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 financial statements to be reached.



Lee James Hardacre ACCA
Precise Accountants Ltd
Unit 6, Brooklands
Budshead Road
Plymouth
Devon
PL6 5XR
20 December 2023

Friends And Families of Special Children Ltd.

Statement of Financial Activities

for the year ended 31 March 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments					
from:					
Donations and legacies	4	28,607	198,164	226,771	178,359
Charitable activities	5	14,513	-	14,513	12,849
Other	6	-	-	-	234
Total		43,120	198,164	241,284	191,442
Expenditure on:					
Other	7	68,513	255,048	323,561	292,191
Total		68,513	255,048	323,561	292,191
Net gains on investments		-	-	-	-
Net expenditure	8	(25,393)	(56,884)	(82,277)	(100,749)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(25,393)	(56,884)	(82,277)	(100,749)
Other gains and losses					
Net movement in funds		(25,393)	(56,884)	(82,277)	(100,749)
Reconciliation of funds:					
Total funds brought forward		110,497	83,604	194,101	294,850
Total funds carried forward		85,104	26,720	111,824	194,101

Friends And Families of Special Children Ltd.

Summary Income and Expenditure Account

for the year ended 31 March 2023

	2023	2022
	£	£
Income	241,284	191,442
Gross income for the year	<u>241,284</u>	<u>191,442</u>
Expenditure	316,798	285,898
Depreciation and charges for impairment of fixed assets	6,763	6,293
Total expenditure for the year	<u>323,561</u>	<u>292,191</u>
Net expenditure before tax for the year	(82,277)	(100,749)
Net expenditure for the year	<u>(82,277)</u>	<u>(100,749)</u>

Friends And Families of Special Children Ltd.**Balance Sheet**

at 31 March 2023

Company No. 07414172	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	10	14,030	20,491
		<u>14,030</u>	<u>20,491</u>
Current assets			
Debtors	11	18,916	1,919
Cash at bank and in hand		83,833	181,626
		<u>102,749</u>	<u>183,545</u>
Creditors: Amount falling due within one year	12	(4,955)	(9,935)
Net current assets		<u>97,794</u>	<u>173,610</u>
Total assets less current liabilities		<u>111,824</u>	<u>194,101</u>
Net assets excluding pension asset or liability		<u>111,824</u>	<u>194,101</u>
Total net assets		<u>111,824</u>	<u>194,101</u>
The funds of the charity			
Restricted funds	13		
Restricted income funds		26,720	83,604
		<u>26,720</u>	<u>83,604</u>
Unrestricted funds	13		
General funds		32,351	57,744
Designated funds		52,753	52,753
		<u>85,104</u>	<u>110,497</u>
Reserves	13		
Total funds		<u>111,824</u>	<u>194,101</u>

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


For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 20 December 2023

And signed on its behalf by:


K. O'Shaughnessy

Trustee

20 December 2023

Friends And Families of Special Children Ltd.**Statement of Cash flows**

for the year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(82,277)	(100,749)
Adjustments for:		
Depreciation of property, plant and equipment	6,763	6,293
Increase in trade and other receivables	(16,997)	(723)
(Decrease)/Increase in trade and other payables	(5,330)	4,572
Net cash used in operating activities	<u>(97,841)</u>	<u>(90,841)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(302)	(8,556)
Net cash used in investing activities	<u>(302)</u>	<u>(8,322)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(98,143)	(99,163)
Cash and cash equivalents at the beginning of the year	181,626	278,039
Cash and cash equivalents at the end of the year	<u>83,483</u>	<u>178,876</u>
Components of cash and cash equivalents		
Cash and bank balances	83,833	181,626
	<u>83,833</u>	<u>181,626</u>

Friends And Families of Special Children Ltd.

Notes to the Accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Friends And Families of Special Children Ltd.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and fittings	20% Reducing balance
Computer equipment	25% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Notes to the Accounts

Trade and other creditors

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Friends And Families of Special Children Ltd.

Notes to the Accounts

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	20,831	157,529	178,359
Charitable activities	12,849	-	12,849
Other	234	-	234
Total	<u>33,914</u>	<u>157,529</u>	<u>191,442</u>
Expenditure on:			
Other	93,096	199,095	292,191
Total	<u>93,096</u>	<u>199,095</u>	<u>292,191</u>
Net income	<u>(59,183)</u>	<u>(41,567)</u>	<u>(100,749)</u>
Net income before other gains/(losses)	(59,183)	(41,567)	(100,749)
Other gains and losses:			
Net movement in funds	<u>(59,183)</u>	<u>(41,567)</u>	<u>(100,749)</u>
Reconciliation of funds:			
Total funds brought forward	169,680	125,170	294,850
Total funds carried forward	<u>110,498</u>	<u>83,604</u>	<u>194,101</u>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Charitable grants received	23,942	198,164	222,106	161,500
Donations and legacies	4,665	-	4,665	16,859
	<u>28,607</u>	<u>198,164</u>	<u>226,771</u>	<u>178,359</u>

Friends And Families of Special Children Ltd.
Notes to the Accounts

5 Income from charitable activities

	Unrestricted	Total	Total
		2023	2022
	£	£	£
Family contributions (activities)	5,993	5,993	12,849
Fundraising	300	300	-
Events	7,430	7,430	-
Room hire and training	790	790	-
	<u>14,513</u>	<u>14,513</u>	<u>12,849</u>

6 Other income

	Total	Total
	2023	2022
	£	£
Covid-19 JRS grants received	-	234
	<u>-</u>	<u>234</u>

7 Other expenditure

	Unrestricted	Restricted	Total	Total
			2023	2022
	£	£	£	£
Advertising	10,453	-	10,453	11,944
Activities and workshops	10,196	17,614	27,810	21,880
Employee costs	8,227	237,434	245,661	181,311
Motor and travel costs	3,001	-	3,001	2,207
Premises costs	12,298	-	12,298	20,942
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	6,763	-	6,763	6,293
General administrative costs	7,655	-	7,655	38,235
Legal and professional costs	9,920	-	9,920	9,379
	<u>68,513</u>	<u>255,048</u>	<u>323,561</u>	<u>292,191</u>

8 Net expenditure before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	6,763	6,293

Friends And Families of Special Children Ltd.

Notes to the Accounts

9 Staff costs

	2023	2022
Salaries and wages	222,306	151,382
Social security costs	12,475	11,019
Pension costs	4,290	1,807
	<u>239,071</u>	<u>164,208</u>

No employee received emoluments in excess of £60,000.

10 Tangible fixed assets

	Fixtures and fittings	Computer equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2022	18,971	45,627	64,598
Additions	-	302	302
At 31 March 2023	<u>18,971</u>	<u>45,929</u>	<u>64,900</u>
Depreciation and impairment			
At 1 April 2022	13,043	31,064	44,107
Depreciation charge for the year	1,185	5,578	6,763
At 31 March 2023	<u>14,228</u>	<u>36,642</u>	<u>50,870</u>
Net book values			
At 31 March 2023	<u>4,743</u>	<u>9,287</u>	<u>14,030</u>
At 31 March 2022	<u>5,928</u>	<u>14,563</u>	<u>20,491</u>

11 Debtors

	2023	2022
	£	£
Trade debtors	4,000	-
Other debtors	601	304
Prepayments and accrued income	14,315	1,615
	<u>18,916</u>	<u>1,919</u>

12 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other taxes and social security	220	5,272
Other creditors	-	278
Accruals	4,735	4,385
	<u>4,955</u>	<u>9,935</u>

Friends And Families of Special Children Ltd.
Notes to the Accounts

13 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Restricted income funds:				
BBC Children in Need (CIN)	5,852	-	(5,852)	-
Big Lottery (BIG)	33,055	93,743	(100,078)	26,720
Make some noise (MSN)	38,492	-	(38,492)	-
Health Education	-	10,455	(10,455)	-
PCC - Respite DFE	-	19,373	(19,373)	-
Devon Community Foundation Thrive with Five	-	7,000	(7,000)	-
South West ADCS	-	29,000	(29,000)	-
Other restricted	6,205	38,593	(44,798)	-
<i>Total</i>	<u>83,604</u>	<u>198,164</u>	<u>(255,048)</u>	<u>26,720</u>
Unrestricted funds:				
General funds				
	57,744	43,120	(68,513)	32,351
Designated funds:				
General Fund	52,753	-	-	52,753
<i>Total</i>	<u>52,753</u>	<u>-</u>	<u>-</u>	<u>52,753</u>
Total funds	<u>194,101</u>	<u>241,284</u>	<u>(323,561)</u>	<u>111,824</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

BBC Children in Need (CIN) The BBC Children in Need grant is restricted to fund Project Manager, Sessional Workers and activities for Disabled Children and their families.

Big Lottery (BIG)

Make some noise (MSN)

Health Education

PCC - Respite DFE

Devon Community

Foundation Thrive with Five

South West ADCS

Other restricted

Designated funds:

General Fund

Friends And Families of Special Children Ltd.
Notes to the Accounts

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	14,030	14,030
Net current assets	97,794	97,794
	<u>111,824</u>	<u>111,824</u>

15 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	181,626	(97,793)	83,833
	<u>181,626</u>	<u>(97,793)</u>	<u>83,833</u>
Net debt	<u>181,626</u>	<u>(97,793)</u>	<u>83,833</u>

16 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings £	2023 Other £	2022 Land and buildings £	2022 Other £
Operating leases with expiry date:				
Within one year	7,000	-	-	-
In the second to fifth years inclusive	-	-	7,000	-
	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>-</u>

Pension commitments

	2023 £	2022 £
The pension cost charge to the company amounted to:	<u>4,290</u>	<u>1,807</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Friends And Families of Special Children Ltd.
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Charitable grants received	23,942	198,164	222,106	161,500
Donations and legacies	4,665	-	4,665	16,859
	<u>28,607</u>	<u>198,164</u>	<u>226,771</u>	<u>178,359</u>
Charitable activities				
Family contributions (activities)	5,993	-	5,993	12,849
Fundraising	300	-	300	-
Events	7,430	-	7,430	-
Room hire and training	790	-	790	-
	<u>14,513</u>	<u>-</u>	<u>14,513</u>	<u>12,849</u>
Other				
Covid-19 JRS grants received	-	-	-	234
	<u>-</u>	<u>-</u>	<u>-</u>	<u>234</u>
Total income and endowments	43,120	198,164	241,284	191,442
Expenditure on:				
Other expenditure				
Advertising	10,453	-	10,453	11,944
Activities and workshops	10,196	17,614	27,810	21,880
	<u>20,649</u>	<u>17,614</u>	<u>38,263</u>	<u>33,824</u>
Employee costs				
Salaries/wages	1,384	220,922	222,306	151,382
Employer's NIC	227	12,248	12,475	11,019
Pension costs	26	4,264	4,290	1,807
Staff recruitment	-	-	-	12,722
Staff training	5,625	-	5,625	3,884
Staff welfare	965	-	965	497
	<u>8,227</u>	<u>237,434</u>	<u>245,661</u>	<u>181,311</u>
Motor and travel costs				
Travel and subsistence	1,565	-	1,565	753
Business mileage costs reimbursed	236	-	236	168
Fares	1,200	-	1,200	1,286
	<u>3,001</u>	<u>-</u>	<u>3,001</u>	<u>2,207</u>
Premises costs				
Rent and service charges	9,349	-	9,349	11,636
Rates and water	1,083	-	1,083	1,459
Premises cleaning	604	-	604	699
Premises insurances	435	-	435	747

Friends And Families of Special Children Ltd.
Detailed Statement of Financial Activities

Premises repairs and maintenance	827	-	827	6,401
	<u>12,298</u>	<u>-</u>	<u>12,298</u>	<u>20,942</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures and fittings	5,578	-	5,578	4,811
Depreciation of Computer equipment	1,185	-	1,185	1,482
Bank charges	13	-	13	343
General insurances	256	-	256	3,374
Software, IT support and related costs	1,319	-	1,319	26,211
Stationery and printing	3,679	-	3,679	6,574
Subscriptions	200	-	200	356
Sundry expenses	-	-	-	46
Telephone, fax and broadband	2,188	-	2,188	1,331
	<u>14,418</u>	<u>-</u>	<u>14,418</u>	<u>44,528</u>
Legal and professional costs				
Audit/Independent examination fees	1,200	-	1,200	900
Accountancy and bookkeeping	3,100	-	3,100	2,959
Other legal and professional costs	5,620	-	5,620	5,520
	<u>9,920</u>	<u>-</u>	<u>9,920</u>	<u>9,379</u>
Total of expenditure of other costs	<u>68,513</u>	<u>255,048</u>	<u>323,561</u>	<u>292,191</u>
Total expenditure	<u>68,513</u>	<u>255,048</u>	<u>323,561</u>	<u>292,191</u>
Net gains on investments	-	-	-	-
	<u>(25,393)</u>	<u>(56,884)</u>	<u>(82,277)</u>	<u>(100,749)</u>
Net expenditure	<u>(25,393)</u>	<u>(56,884)</u>	<u>(82,277)</u>	<u>(100,749)</u>
Net expenditure before other gains/(losses)	<u>(25,393)</u>	<u>(56,884)</u>	<u>(82,277)</u>	<u>(100,749)</u>
Other Gains	-	-	-	-
	<u>(25,393)</u>	<u>(56,884)</u>	<u>(82,277)</u>	<u>(100,749)</u>
Net movement in funds	<u>(25,393)</u>	<u>(56,884)</u>	<u>(82,277)</u>	<u>(100,749)</u>
Reconciliation of funds:				
Total funds brought forward	110,497	83,604	194,101	294,850
Total funds carried forward	<u>85,104</u>	<u>26,720</u>	<u>111,824</u>	<u>194,101</u>

FRIENDS AND FAMILIES OF SPECIAL CHILDREN LTD

England & Wales - Charity number 1140826

Accounts

Friends And Families of Special Children Ltd.

Charity No. 1140826

Company No. 07414172

Trustees' Report and Unaudited Accounts

31 March 2022

Friends And Families of Special Children Ltd.

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**Friends And Families of Special Children Ltd.
Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07414172

Charity No. 1140826

Principal Office

Virginia House Centre
Peacock Lane
Plymouth
Devon
PL4 0DQ

Registered Office

Virginia House Centre
Peacock Lane
Plymouth
Devon
PL4 0DQ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

T. Hardy
G. James (Resigned 1 September 2021)
R.M. Lang (Resigned 28 April 2021)
A. Lyons
J. Morcom
J. O'Neill
K. O'Shaughnessy
S. Parker
A. Phillips

Key Management Personnel

Chair	Kay O'Shaughnessy
Chief Executive Officer	Tim Tod

Accountants

Precise Accountants Ltd
Unit 6, Brooklands
Budshead Road
Plymouth
Devon
PL6 5XR

**Friends And Families of Special Children Ltd.
Trustees Annual Report**

OBJECTIVES AND ACTIVITIES

The Charity is driven by all beneficiaries; parents, children and young people, to ensure that all of our services are needs led and tailored to meet the differing disabilities of our children. Our services are available for any family that has a child with an additional need who lives in Plymouth and the surrounding area.

Our Vision - A world where families and their children, irrespective of their disability or impairment, can reach their full potential and thrive.

Mission - We're on a mission to support and empower families with children living with a disability or impairment. We do this by providing services and activities for the whole family so that everyone gets to live their best life.

Values

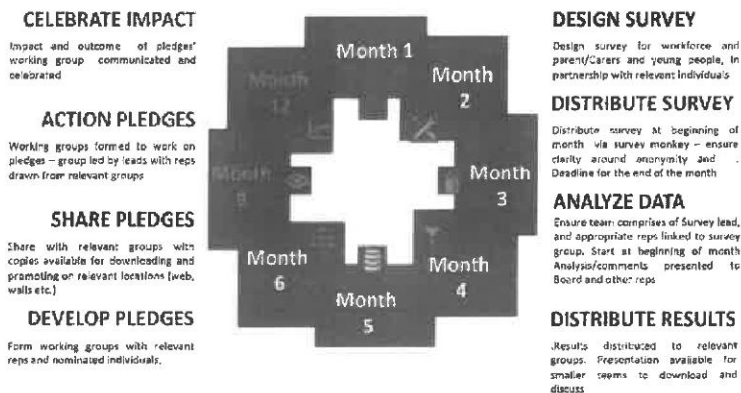
- ⇒ Inclusivity Striving for a society that's accessible to everyone.
- ⇒ Determination We won't stop.
- ⇒ Professionalism Accountable for all we say and do.
- ⇒ Friendliness Showing compassion and kindness everywhere we go.
- ⇒ Togetherness Coming together to make good things happen.

Friends and Families was established as a charity established 20 years ago "supporting and empowering families with disabled children". Founded by our Chair to offer practical advice, support, and fun activities to children with a disability or impairments and their families in and around Plymouth. Currently 50% of our Trustees have "lived experience" all of whom now have children who are now young adults.

A third of our workforce also bring "lived experience" into their roles. We have a parent carers' and a separate young peoples' advisory group, chaired by one of our trustees with "lived experience". We have co-designed a yearly consultation cycle getting feedback about our work as well as areas of unmet need.



Consultation & Survey Cycle



**Friends And Families of Special Children Ltd.
Trustees Annual Report**

We then work together to agree key priorities for the year ahead and thereafter monitor its implementation and evaluate impact. Last year Friends and Families spent over £280,000 on delivering a range of services to local families. We employ 10 full and part-time workers (plus 2 apprentices). Our charity is now employing a number of individuals as Peer Support Workers that bring "lived experience" of not just living with their disability or impairment but a range of additional resources that will be useful to others with similar lived experience. This approach is now being supported by the Health Education England (HEE) as they are keen to see how this intersection between disability and mental health can help others with their wellbeing and coping strategies. Alongside our paid staff we also deploy several volunteers. 6 Trustees, to whom the Chief Executive reports, govern Friends and Families.

We have contact with 1,700 families. We actively engage with 300 families a year. Our survey last year highlighted that 60% of our families have linked in with us for over 5 years. Maintaining consistent and trusted "offers" is seen as a major reason for their continued engagement. We are here for the whole family (the child or young person, their siblings, and their parents / carers). We are here for families with new-born babies through to those with young adults (25 years old). We are unconditional with our approach offering one off information and support through to long term befriending and advocacy. Our eligibility for accessing our services is deliberately broad and flexible. It could be a workshop addressing anxiety about a child and their development emotional or social development, through to practical resources and long-term help for families with children born with profound disabilities and life limiting conditions. We welcome self-referrals; and do not require an assessment or diagnosis to access support.

Families can access Friends and Families services via our city centre setting as well as via outreach into family homes.

We provide:

- ⇒ Information, advice, emotional support and advocacy for parents and carers.
- ⇒ Social and leisure events for the whole families as well as specific groups aimed at children, young people, or their siblings
- ⇒ Support all family members where they meet their peers who live in similar circumstances.
- ⇒ Educational workshops for parents and carers to develop knowledge and skills relevant to their child and their impairment or disability.

CONTEXT

The System – Many families with a disabled, neurodivergent or hearing-impaired child need support from a variety of professionals. However, the health, education and social care systems can feel confusing, threatening, and difficult to navigate and as a result prevent or delay many families from receiving the professional care they need for their child. Consequently, some fall through the gaps and do not receive what they need, and often struggle on their own until they hit crisis point.

**Friends And Families of Special Children Ltd.
Trustees Annual Report**

Lack of funding – According to research carried out in 2021 by Scope and the Disabled Children’s Partnership, the funding gap across health and social care for disabled children stood at £2.1 billion. As a result, many families are not getting the support and services they desperately need. Long waits for appointments and eventual diagnoses often delay the correct support and care packages – causing huge amounts of frustration and distress.

For many families and children with special educational needs (SEN), starting school is an enormous step especially when you take into consideration each child’s unique and sometimes complex needs. Anxieties are even more elevated during the transition from primary to secondary school, and if not well managed can leave a young person feeling isolated and lonely. The right educational support can make all the difference. However, due to the current lack of funding, there are not enough SEND school placements to go around resulting in children and their families struggling to cope, let alone thrive.

Adding to all of this, deficient funding is denying parents and carers the much needed “short breaks” they desperately need to keep going. Raising a child with a disability is a 24/7 responsibility and can be physically demanding and emotionally exhausting, so time to rest and process is essential, but sadly it does not happen enough.

Parent carer burnout was made considerably worse by the pandemic. The closure of schools, limited support services, and lack of access to family support due to the vulnerabilities of many children meant that some households were alone in isolation for nearly two years – causing a considerable impact on their physical and mental well-being.

Cost of Living Crisis – with rates of inflation highest since the early 1980s, households in the UK are suffering the worse hit to their incomes since records began. This is on top of the financial devastation left by the pandemic for many families with disabled children. It is believed that nearly two-thirds of parent carers had to give up paid work during the pandemic due to their caring responsibilities – losing an average of £21,270 from their income.

Under the umbrella term ‘disability’ comes a diverse and often complex range of impairments and conditions that include neurodiversity, Profound and Multiple Learning Disabilities (PMLD), visual and hearing, and life-limiting conditions. Each disability comes with its challenges. And for new parents with a disabled child, this means having to learn fast to become experts in managing behaviours, medication, equipment, financial entitlements and so on.

Our activities and initiatives.

Our families face huge challenges on top of the already complex and difficult realities of caring for a disabled, neurodivergent or hearing-impaired child. And although we cannot make everything right, our team of committed staff does an almighty job at helping to make things a little better.

As we came out of lockdown in 2021, we knew we had to make every penny work hard at helping our families recover from the pressures of the pandemic, the ongoing economic situation and the struggling health and social care system.

Thanks to our determined team and **financial support from charitable trusts, and local communities**, our holistic offering was back in full swing in no time - providing families with much-needed support and advice, opportunities to learn and grow, and plenty of fun for everyone.

**Friends And Families of Special Children Ltd.
Trustees Annual Report**

Information, Advice and Support

There is a huge discrepancy between those that know what their entitlements are and how to fight for what they need, to those who find navigating the system complex and overwhelming. At Friends and Families, we make information and advice accessible to all. Whether that is links to grants on the website, 1-2-1 help to complete a DLA form, or advocacy while challenging the system.

Disability Benefits

Through our Family and Early Years Support Lead, we offer families the time and expertise to help complete lengthy benefit forms such as DLA and PIP. The results often lead to some much-needed extra income as well as specialist equipment, specific clothing, items to help with sensory needs, and so much more.

As 2021 progressed, it became clear that the impending rising living costs would greatly impact our families, resulting in an influx of requests for financial support. Between June 2021 and March 2022, our Family and Early Years Support Lead supported between 11-15 families each month. We estimate that with our help, each successful claim added an extra £2,300 a year to each household's income or more in some circumstances.

Quite often, we see the difference that the extra financial support makes to families. This was the case for one family who in 2021 came to us for help securing benefits to assist with their soaring household bills. This was exasperated by their son's love of lengthy showers that gave him important sensory relief due to his Autistic Spectrum Disorder. The awarded DLA support, that the family now receives, means their son gets to enjoy sensory stimulation, vital to his therapy, while eliminating his parent's water bill worries.

Parent/Carer Support Groups

Supporting parent carers is at the heart of what we do at Friends and Families. They are normally central to their family and when they are not functioning, it often throws the whole family out of balance.

The pandemic caused a huge increase in families needing support, with many parent carers left exhausted and isolated having had little or no respite. To help, we created an online support group accessible to parent carers while keeping them safe from the continuing risk of Covid 19. We hosted regular meetings, giving parents the time to connect, share their highs and lows, form friendships and support each other. Alongside this, we moderated a WhatsApp group and provided 1-2-1 support via video and telephone calls.

One emerging theme to come out of conversations with parent carers was challenging behaviours and anxieties within their children, exasperated by the pandemic. To help equip families with the skills they needed, we provided a Behaviour that Challenges workshop and an additional online support group. This provided seven participants with an understanding of their child's behaviour and strategies to help meet their needs.

As Covid rates peaked and troughed throughout 2021, we continued to adapt the support group with the reintroduction of in-person sessions when safe to do so and online when cases were high.

Once restrictions were eased, we brought back face-to-face meetings allowing families the time and privacy to talk through any issues and receive expert advice from our knowledgeable team.

**Friends And Families of Special Children Ltd.
Trustees Annual Report**

Advocacy

There are times when circumstances with agencies become difficult and families need to challenge situations to get preferable outcomes. This is often a daunting process, so during these crisis situations, we stand alongside parent carers to empower them to have a voice in decisions that affect their family.

Due to changes in benefit thresholds for families living with disability, it is now much more difficult to obtain grants that allow basic levels of health and wellbeing, education, or mobility. From June 2021 to March 2022, we saw an increase in families seeking our advocacy to help them achieve an appropriate level of support.

During this time, we negotiated with housing agencies and other support agencies to provide decent and safe accommodation, ensuring that children have personal freedom in their homes and can access allied services within their communities.

Unfortunately, the number of places available at special schools, in comparison to the demand, has meant a great deal of disappointment, and managing these expectations has been a frequent occurrence. Likewise, the lack of adequate specialist staff at mainstream schools with SEND training, as well as teaching assistants, has had a knock-on effect with children and young people not attending school or taking part in a regular curriculum of education.

Professionals occasionally operate a non-collaborative style that disempowers parent carers, but with our support, many families have spoken up and challenged assumptions. Our role within the educational services has facilitated transitions to new schools as well as provide support during multi-agency meetings.

In 2021, we supported a family whose child had transitioned from home into a residential centre, due to the level of support they needed. Unfortunately, the care package failed both the family and the young person, so we were asked to support the parents at inter-agency meetings and subsequent court proceedings. Sadly, though conversations with the legal representative, this is more widespread across the country and is indicative of an underfunded care system, where Brexit has depleted the carers once available.

Educational Workshops

Through our support groups, we are continuously listening to parent carers about what they would like to learn more about to give them the skills and knowledge to help their family thrive.

In 2021, we arranged a Makaton workshop to help families communicate using a language system of signs and symbols to help their child express their hunger, thirst, or toileting needs. Makaton is effective at breaking the barriers of communication which can benefit families; however, it is also an expensive workshop. But thanks to our funders, we can subsidise the training – making Makaton accessible to more families.

Other Workshops in 2021:

- ⇒ Cook – designed to help parent carers create delicious and nutritious meals for their families while on a budget.
- ⇒ Behaviour the Challenges
- ⇒ First Aid

**Friends And Families of Special Children Ltd.
Trustees Annual Report**

Activities

Supporting the whole family is at the core of our work as no one is unaffected by the highs and lows of living with disabilities. That is why we run a range of clubs for everyone - including those that beneficiaries can enjoy independently to those that bring the whole family together.

Many of our families spent the first two years of the pandemic in isolation with no respite or support from relatives, let alone social interactions from friends. Bringing back our full programme of accessible activities not only meant that families could once again socialise in a non-judgmental community but also enjoy some well-deserved and long-overdue fun.

Fun and Freedom - The Fun and Freedom Club runs regular activities that allow young carers time to make friends and have some fun away from their caring role.

From April 2021 to March 2022, we ran monthly activities during term-time and weekly activities in the school holidays. Some of these included Forest School, sailing, and basketball.

Making Sense - The Making Sense group provides a range of activities aimed specifically at children with profound and multiple learning disabilities (PMLD) and their parents/carers.

During April 2021 and March 2022, we provided 16 activities for the Making Sense group. These have included Wet wheels Powerboating, Paignton Zoo, Frozen Light Theatre visit, climbing, Enchanted Saltram and bowling.

We have had consistent attendance during this time, with most families very keen to return to face-to-face activities following such a difficult year. Feedback from families was that they had missed contact with others during this time and it was great to be able to meet up in person again. We have had feedback about the benefits of young people accessing leisure activities with other wheelchair users and how this benefits their well-being and self-confidence. The social aspect of the activities is very important to those who attend, as well as benefitting from new opportunities and experiences.

In 2022 the group numbers have increased, and we have welcomed several new young people. There are currently around 20-25 families who access the Making Sense group, some very regularly and others who dip in and out.

Parent/Carer – We run regular activities to promote the well-being of our parent carers. From April 2021 to March 2022, we ran a bulb planting workshop, advent calendar making, cooking classes, and a regular walking group.

Adventure Club - Adventure Club provides fun and engaging activities for children or young people with a disability. For all Adventure Club activities, we require a parent/carer to accompany their child.

During April 2021 and March 2022, we ran monthly activities during term-time and weekly activities in the school holidays. These included a trip to Wembury Marine Centre, bowling, Forest School and climbing.

Youth Adventures - Youth Adventures is a group for young people, aged 14-25 with a disability to socialise in a safe environment - promoting independence and fun.

From April 2021 to March 2022, we ran monthly activities during term-time and weekly activities in the school holidays. Some of these were Axe Throwing, a trip to the theatre, youth club, and tree surfing.

**Friends And Families of Special Children Ltd.
Trustees Annual Report**

Family – Our subsidised family activities are hugely popular. They offer the whole family time together to enjoy local spaces at a more affordable cost. We regularly hire Plymouth Skate Rink which enables us to offer 100 tickets to our families and provides an accessible space for different needs.

In September 2021, we were able to bring back our much-loved Summer Party - almost two years since the last full get-together. For many of our families who had been shielding, this was the first time they had socialised since the start of the pandemic so there was lots of making up for lost time!

Little Steps Together – Little Steps Together is our new group for parents/carers with a child aged 0-5 with a disability or awaiting a diagnosis.

In 2021, we developed and secured funding for a new group 'Little Steps Together' as we found there was a gap in services for Early Years with SEN and high demand for support. Many children under the age of 5 were developmentally impacted throughout the lockdowns, thus increasing the need for support.

We organised and facilitated different activities such as playgroups, Aquarium trips, Gym Bubbas, Moo Music, and Sensory Walks. This has helped children to engage with the activity whilst supporting their development such as social and language development. It has also provided an opportunity for parents/carers to receive information and advice from peers as well as our Family Support Team.

In March 2022 we had around 18 families attend or enquire about the group. We aim to establish the group into the charity and continue developing based on their needs.

Our strategic priorities for 2022 - 2025

These priorities have been developed as a result of a series of staff meetings and our awayday with Trustees, Parents, Carers and our staff team:

1. Grow our existing offer to reach more families.
2. Develop the quality of our work internally & externally
3. Campaign on issues important to our families.
4. Broaden our age focus to include early years and Transitions.
5. Celebrate the impact and outcome of our work that maintains sustainability.

Strategic priorities and objectives:

1. **Grow our existing offer to reach more families.**
 - a. Increase the number of volunteers in all areas of the charity
 - i. Direct delivery – 10
 - ii. Fundraising – 10
 - b. Develop and sustain our approach to providing apprentices, study placements and work experience for individuals wanting to work with families.
 - c. Increase the number and range of services on offer to our families by 50%
 - i. Information, advice, emotional support and advocacy for parents and carers.
 - ii. Social and leisure events for the whole families as well as specific groups aimed at children, young people, or their siblings

**Friends And Families of Special Children Ltd.
Trustees Annual Report**

- iii. Support all family members where they meet their peers who live in similar circumstances, maximising their lived experience
- iv. Develop our offer to enable more fathers to benefit from participation
- v. Educational workshops for parents and carers to develop knowledge and skills relevant to their child and their impairment or disability
- d. Broaden reach through communications channels, partnerships etc
- e. Identify relevant incomes streams to assist with this aim
- f. Develop our communication channels with statutory agencies to assist with the promotion of our offer to relevant families
- g. Improve the pathway to our range of services

2. Develop the quality of our work internally & externally

- a. Maintain the parent & carer advisory group
- b. Establish the young people's social action
- c. Self-assess using the quality mark (Trusted Charity) developed by NCVO
- d. Review and improve all systems and processes as identified by the "Trusted charity" process
- e. Develop a clear brand that connects with families, is understood by funders, and valued by the community
 - i. Brand identity – new logo, brand bible, merchandise, clothing, letterheads and posters/pull-up banners
 - ii. Develop clear guidelines for the use of Freddie (our mascot) in engaging with others connected to, or interested in supporting our work.
 - iii. Brand asset library (images, videos etc), Brand story, Defined audiences with key messages
 - iv. Develop a tone of voice and language that's inclusive to everyone
 - v. Use visuals (images, video, graphics) that's inclusive of all disabilities – both seen and unseen
 - vi. Tailor communications to all relevant audiences – families, donors, professionals
- f. Create new website that incorporates the new branding and improved user experience i.e., Clearer journeys and better functionality
- g. Promote the impact of our annual cycle of consultation and priority setting that further increases level of participation .

3. Campaign on issues important to our families

- a. Develop a campaign model with a clear set of success criteria
- b. Drive our own campaigns to help drive change for our beneficiaries. i.e., #championingaccessibility
- c. Align charity to national campaigns/awareness days
- d. Develop partnerships with local and national organisations that add value to our vision
- e. Pilot "Accessibility" using our campaign model.

4. Broaden our age focus to include early years and Transitions.

- a. Pilot "every small step" programme – early years focus
- b. Pilot "peer to peer" project – Transitions focus
- c. Partner with local organisations/professionals already working with these groups
- d. Develop relevant information/content
- e. Promote offering using relevant channels.

**Friends And Families of Special Children Ltd.
Trustees Annual Report**

- 5. Celebrate the impact and outcome of our work that maintains sustainability.**
- a. Establish a 3-year fundraising plan that ensures ongoing sustainability and our planned growth.
 - b. Develop and maintain a reporting framework covering both Board and Subgroup level activities (Finance, fundraising, Marketing, Communications, PR, HR, workforce development, safeguarding, Health and Safety)
 - c. Develop a range of 20th anniversary celebrations events
 - i. Celebration party aimed at our families
 - ii. Conference – aimed at professionals
 - iii. Fundraising event aimed at our supporters
 - d. Embed Views database fully across all our work and develop a dashboard that accurately captures our work
 - e. Establish a baseline of data covering numbers of families engaged, services accessed, outcomes and impact achieved
 - f. Further develop our quantitative and qualitative monitoring and evaluation systems and processes to help guide future decision making
 - g. Show our determination and drive to support and empower families – social media, newsletters, local media where appropriate
 - h. Create Case studies/stories: mix media – videos, photo stories (a day in the life)

Public benefit

The charity's trustees have complied with the duty to have due regard to guidance published by the Charity Commission and believe that this charity will satisfy the public benefit as it is open to all children with disabilities or additional needs, their families, and carers.

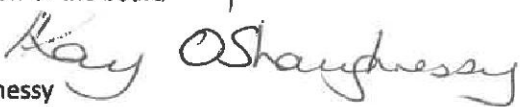
Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to its operations and finances and are satisfied that systems are in place to mitigate exposure to the major risks. The Trustees deem that £52,000 to be a suitable level of reserves to cover all liabilities should the charity cease to operate. However, as the charity continues to grow it has agreed at the last board meeting that we should increase our reserves to £100,000 as this being four months running costs should income suddenly stop. The Trustees believe reserves to cover four months is adequate due to the average time taken to successfully apply for new grants.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board


Kay O'Shaughnessy
Trustee
10 May 2021

Friends And Families of Special Children Ltd.

Independent Examiners Report

Independent Examiner's Report to the trustees of Friends And Families of Special Children Ltd.

I report to the charity trustees on my examination of the financial statements of Friends And Families of Special Children Ltd. for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.



Lee James Hardacre
ACCA
Precise Accountants Ltd
Unit 6, Brooklands
Budshead Road
Plymouth
Devon
PL6 5XR
01 November 2022

Friends And Families of Special Children Ltd.
Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments					
from:					
Donations and legacies	4	20,831	157,529	178,359	172,662
Charitable activities	5	12,849	-	12,849	-
Other	6	234	-	234	36,982
Total		33,914	157,529	191,442	209,644
Expenditure on:					
Charitable activities	7	-	-	-	3,492
Other	8	93,096	199,095	292,191	115,552
Total		93,096	199,095	292,191	119,044
Net gains on investments		-	-	-	-
Net (expenditure)/income	9	(59,183)	(41,567)	(100,749)	90,600
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(59,183)	(41,567)	(100,749)	90,600
Other gains and losses					
Net movement in funds		(59,183)	(41,567)	(100,749)	90,600
Reconciliation of funds:					
Total funds brought forward		169,680	125,170	294,850	204,250
Total funds carried forward		110,498	83,604	194,101	294,850

Friends And Families of Special Children Ltd.
Summary Income and Expenditure Account
for the year ended 31 March 2022

	2022	2021
	£	£
Income	191,442	209,644
Gross income for the year	<u>191,442</u>	<u>209,644</u>
Expenditure	285,898	111,706
Depreciation and charges for impairment of fixed assets	6,293	7,338
Total expenditure for the year	<u>292,191</u>	<u>119,044</u>
	(100,749)	90,600
Net (expenditure)/income for the year	<u>(100,749)</u>	<u>90,600</u>

Friends And Families of Special Children Ltd.

Balance Sheet

at 31 March 2022

Company No. 07414172	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	20,491	18,228
		<u>20,491</u>	<u>18,228</u>
Current assets			
Debtors	12	1,919	1,196
Cash at bank and in hand		181,626	278,039
		<u>183,545</u>	<u>279,235</u>
Creditors: Amount falling due within one year	13	(9,935)	(2,613)
Net current assets		<u>173,610</u>	<u>276,622</u>
Total assets less current liabilities		<u>194,101</u>	<u>294,850</u>
Net assets excluding pension asset or liability		<u>194,101</u>	<u>294,850</u>
Total net assets		<u>194,101</u>	<u>294,850</u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		83,604	125,170
		<u>83,604</u>	<u>125,170</u>
Unrestricted funds	14		
General funds		57,745	116,927
Designated funds		52,753	52,753
		<u>110,498</u>	<u>169,680</u>
Reserves	14		
Total funds		<u>194,101</u>	<u>294,850</u>

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

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

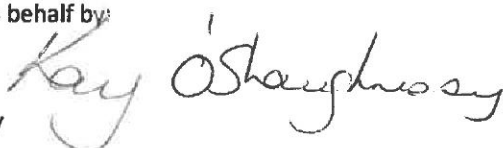
Approved by the board on 01 November 2022

And signed on its behalf by:

K. O'Shaughnessy

Trustee

01 November 2022



Friends And Families of Special Children Ltd.
Statement of Cash flows
for the year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(100,749)	90,600
Adjustments for:		
Depreciation of property, plant and equipment	6,293	7,338
Dividends, interest and rents from investments	(234)	(36,982)
Other gains/losses	-	-
Increase in trade and other receivables	(723)	(1,196)
Increase/(Decrease) in trade and other payables	4,572	(633)
Net cash (used in)/provided by operating activities	<u>(90,841)</u>	<u>59,127</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(8,556)	(12,651)
Dividends, interest and rents from investments	234	36,982
Net cash (used in)/from investing activities	<u>(8,322)</u>	<u>24,331</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(99,163)	83,458
Cash and cash equivalents at the beginning of the year	278,039	194,581
Cash and cash equivalents at the end of the year	<u>178,876</u>	<u>278,039</u>
Components of cash and cash equivalents		
Cash and bank balances	181,626	278,039
	<u>181,626</u>	<u>278,039</u>

Friends And Families of Special Children Ltd.

Notes to the Accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Friends And Families of Special Children Ltd.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and fittings	20% Reducing balance
Computer equipment	25% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Friends And Families of Special Children Ltd.

Notes to the Accounts

Trade and other creditors

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Friends And Families of Special Children Ltd.

Notes to the Accounts

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	92,420	80,242	172,662
Other	36,982	-	36,982
Total	<u>129,402</u>	<u>80,242</u>	<u>209,644</u>
Expenditure on:			
Charitable activities	3,253	239	3,492
Other	33,372	82,180	115,552
Total	<u>36,625</u>	<u>82,419</u>	<u>119,044</u>
Net income	<u>92,777</u>	<u>(2,177)</u>	<u>90,600</u>
Transfers between funds	(17,443)	17,443	-
Net income before other gains/(losses)	<u>75,334</u>	<u>15,266</u>	<u>90,600</u>
Other gains and losses:			
Net movement in funds	<u>75,334</u>	<u>15,266</u>	<u>90,600</u>
Reconciliation of funds:			
Total funds brought forward	94,346	109,904	204,250
Total funds carried forward	<u>169,680</u>	<u>125,170</u>	<u>294,850</u>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Charitable grants received	5,722	155,779	161,500	148,267
Donations and legacies	15,109	1,750	16,859	24,395
	<u>20,831</u>	<u>157,529</u>	<u>178,359</u>	<u>172,662</u>

5 Income from charitable activities

	Unrestricted £	Total 2022 £	Total 2021 £
Family contributions (activities)	12,849	12,849	-
	<u>12,849</u>	<u>12,849</u>	<u>-</u>

Friends And Families of Special Children Ltd.
Notes to the Accounts

6 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Covid-19 JRS grants received	234	234	23,982
PCC Covid-19 grants received	-	-	13,000
	<u>234</u>	<u>234</u>	<u>36,982</u>

7 Expenditure on charitable activities

	Total 2022	Total 2021
	£	£
<i>Expenditure on charitable activities</i>		
Fundraising	-	3,492
Governance costs		
	<u>-</u>	<u>3,492</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Advertising	-	11,944	11,944	104
Activities and workshops	-	21,880	21,880	4,717
Employee costs	64,434	116,877	181,311	71,268
Motor and travel costs	1,207	1,000	2,207	1,769
Premises costs	3,306	17,636	20,942	13,746
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	6,293	-	6,293	7,338
General administrative costs	11,077	27,158	38,235	10,721
Legal and professional costs	6,779	2,600	9,379	5,889
	<u>93,096</u>	<u>199,095</u>	<u>292,191</u>	<u>115,552</u>

9 Net (expenditure)/income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	6,293	7,338

Friends And Families of Special Children Ltd.

Notes to the Accounts

10 Staff costs

	2022	2021
Salaries and wages	151,382	68,737
Social security costs	11,019	347
Pension costs	1,807	1,030
	<u>164,208</u>	<u>70,114</u>

No employee received emoluments in excess of £60,000.

11 Tangible fixed assets

	Fixtures and fittings	Computer equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2021	18,971	37,071	56,042
Additions	-	8,556	8,556
At 31 March 2022	<u>18,971</u>	<u>45,627</u>	<u>64,598</u>
Depreciation and impairment			
At 1 April 2021	11,561	26,253	37,814
Depreciation charge for the year	1,482	4,811	6,293
At 31 March 2022	<u>13,043</u>	<u>31,064</u>	<u>44,107</u>
Net book values			
At 31 March 2022	<u>5,928</u>	<u>14,563</u>	<u>20,491</u>
At 31 March 2021	<u>7,410</u>	<u>10,818</u>	<u>18,228</u>

12 Debtors

	2022	2021
	£	£
Other debtors	304	1,196
Prepayments and accrued income	1,615	-
	<u>1,919</u>	<u>1,196</u>

13 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Trade creditors	-	940
Other taxes and social security	5,272	-
Other creditors	278	38
Accruals	4,385	1,635
	<u>9,935</u>	<u>2,613</u>

Friends And Families of Special Children Ltd.

Notes to the Accounts

14 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Restricted income funds:				
BBC Children in Need (CIN)	8,570	21,388	(24,106)	5,852
Big Lottery (BIG)	64,819	95,690	(127,454)	33,055
Make some noise (MSN)	51,781	22,500	(35,789)	38,492
Screwfix Foundation Grant	-	5,000	(5,000)	-
Plymouth Astor Trust	-	1,750	(1,750)	-
Devon Community Forthrive	-	4,996	(4,996)	-
Other restricted	-	6,205	-	6,205
<i>Total</i>	<u>125,170</u>	<u>157,529</u>	<u>(199,095)</u>	<u>83,604</u>
Unrestricted funds:				
General funds	116,927	33,914	(93,096)	57,745
Designated funds:				
General Fund	52,753	-	-	52,753
<i>Total</i>	<u>52,753</u>	<u>-</u>	<u>-</u>	<u>52,753</u>
Total funds	<u>294,850</u>	<u>191,442</u>	<u>(292,191)</u>	<u>194,101</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

BBC Children in Need (CIN) The BBC Children in Need grant is restricted to fund Project Manager, Sessional Workers and activities for Disabled Children and their families.

Big Lottery (BIG)

Make some noise (MSN)

Screwfix Foundation Grant

Plymouth Astor Trust

Devon Community Forthrive

Other restricted

Designated funds:

General Fund

Friends And Families of Special Children Ltd.

Notes to the Accounts

15 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	20,491	20,491
Net current assets	173,610	173,610
	<u>194,101</u>	<u>194,101</u>

16 Reconciliation of net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash and cash equivalents	278,039	(96,413)	181,626
	<u>278,039</u>	<u>(96,413)</u>	<u>181,626</u>
Net debt	<u>278,039</u>	<u>(96,413)</u>	<u>181,626</u>

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings	2022 Other	2021 Land and buildings	2021 Other
	£	£	£	£
Operating leases with expiry date:				
In the second to fifth years inclusive	7,000	-	5,680	-
	<u>7,000</u>	<u>-</u>	<u>5,680</u>	<u>-</u>

Pension commitments

	2022 £	2021 £
The pension cost charge to the company amounted to:	<u>1,807</u>	<u>1,030</u>

18 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Friends And Families of Special Children Ltd.
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Charitable grants received	5,722	155,779	161,500	148,267
Donations and legacies	15,109	1,750	16,859	24,395
	<u>20,831</u>	<u>157,529</u>	<u>178,359</u>	<u>172,662</u>
Charitable activities				
Family contributions (activities)	12,849	-	12,849	-
	<u>12,849</u>	<u>-</u>	<u>12,849</u>	<u>-</u>
Other				
Covid-19 JRS grants received	234	-	234	23,982
PCC Covid-19 grants received	-	-	-	13,000
	<u>234</u>	<u>-</u>	<u>234</u>	<u>36,982</u>
Total income and endowments	33,914	157,529	191,442	209,644
Expenditure on:				
Charitable activities				
Fundraising	-	-	-	3,492
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,492</u>
Total of expenditure on charitable activities	-	-	-	3,492
Other expenditure				
Advertising	-	11,944	11,944	104
Activities and workshops	-	21,880	21,880	4,717
	<u>-</u>	<u>33,824</u>	<u>33,824</u>	<u>4,821</u>
Employee costs				
Salaries/wages	40,612	110,770	151,382	68,737
Employer's NIC	11,019	-	11,019	347
Pension costs	1,807	-	1,807	1,030
Staff recruitment	6,965	5,757	12,722	-
Staff training	3,634	250	3,884	413
Staff welfare	397	100	497	741
	<u>64,434</u>	<u>116,877</u>	<u>181,311</u>	<u>71,268</u>
Motor and travel costs				
Travel and subsistence	-	753	753	1,769
Business mileage costs reimbursed	168	-	168	-
Fares	1,039	247	1,286	-
	<u>1,207</u>	<u>1,000</u>	<u>2,207</u>	<u>1,769</u>
Premises costs				
Rent	-	11,636	11,636	12,299

Friends And Families of Special Children Ltd.

Detailed Statement of Financial Activities

Rates	1,459	-	1,459	143
Premises cleaning	699	-	699	534
Premises insurances	747	-	747	-
Premises repairs and maintenance	401	6,000	6,401	770
	<u>3,306</u>	<u>17,636</u>	<u>20,942</u>	<u>13,746</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures and fittings	4,811	-	4,811	1,571
Depreciation of Computer equipment	1,482	-	1,482	5,767
Bank charges	343	-	343	-
General insurances	1,374	2,000	3,374	1,020
Software, IT support and related costs	5,053	21,158	26,211	4,074
Stationery and printing	3,074	3,500	6,574	1,925
Subscriptions	356	-	356	1,010
Sundry expenses	46	-	46	1,511
Telephone, fax and broadband	831	500	1,331	1,181
	<u>17,370</u>	<u>27,158</u>	<u>44,528</u>	<u>18,059</u>
Legal and professional costs				
Audit/Independent examination fees	900	-	900	750
Accountancy and bookkeeping	459	2,500	2,959	1,415
Other legal and professional costs	5,420	100	5,520	3,724
	<u>6,779</u>	<u>2,600</u>	<u>9,379</u>	<u>5,889</u>
Total of expenditure of other costs	<u>93,096</u>	<u>199,095</u>	<u>292,191</u>	<u>115,552</u>
Total expenditure	<u>93,096</u>	<u>199,095</u>	<u>292,191</u>	<u>119,044</u>
Net gains on investments	-	-	-	-
Net (expenditure)/income	<u>(59,183)</u>	<u>(41,567)</u>	<u>(100,749)</u>	<u>90,600</u>
Net (expenditure)/income before other gains/(losses)	<u>(59,183)</u>	<u>(41,567)</u>	<u>(100,749)</u>	<u>90,600</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(59,183)</u>	<u>(41,567)</u>	<u>(100,749)</u>	<u>90,600</u>
Reconciliation of funds:				
Total funds brought forward	169,680	125,170	294,850	204,250
Total funds carried forward	<u>110,498</u>	<u>83,604</u>	<u>194,101</u>	<u>294,850</u>

FRIENDS AND FAMILIES OF SPECIAL CHILDREN LTD

England & Wales - Charity number 1140826

Accounts

Friends And Families of Special Children Ltd.

Charity No. 1140826

Company No. 07414172

Trustees' Report and Unaudited Accounts

31 March 2021

Friends And Families of Special Children Ltd.
Contents

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Friends And Families of Special Children Ltd.
Trustees Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the period ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07414172

Charity No. 1140826

Principal Office

Virginia House Centre
Peacock Lane
Plymouth
Devon
PL4 0DQ

Registered Office

Virginia House Centre
Peacock Lane
Plymouth
Devon
PL4 0DQ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

G. James	(Resigned 1 September 2021)
R.M. Lang	(Resigned 28 April 2021)
A. Lyons	
J. Morcom	
K. O'Shaughnessy	
S. Parker	
A. Phillips	

Accountants

Precise Accountants Ltd
Unit 6, Brooklands
Budshead Road
Plymouth
Devon
PL6 5XR

Friends And Families of Special Children Ltd.
Trustees Annual Report

Bankers

NatWest Bank Plc
12-16 Old Town Street
Plymouth
Devon
PL1 1DG

OBJECTIVES AND ACTIVITIES

The Charity is driven by all beneficiaries; parents, children and young people, to ensure that all of our services are needs led and tailored to meet the differing disabilities of our children. Our services are available for any family that has a child with an additional need who lives in Plymouth and the surrounding area.

ACHIEVEMENTS AND PERFORMANCE

This year has been extremely challenging both for the Friends and Families team, our beneficiaries and for the Plymouth Community. With strict restrictions in place, it has meant most of us having to change the way we work and being creative about how we provide services and support. Many of us were working from home and adapting our skills to meet the changing needs of our community during a very difficult year. The Trustees are extremely proud of how the Team have adapted and changed their work practices to reflect the changing needs of our community.

Due to the COVID 19 pandemic our offices were closed in mid-March 2020 and most of the team were put on Furlough Leave, with just a few continuing to work remotely from home. We identified that we rapidly needed to adapt our service delivery to digitally transform our services into a Virtual Family Hub.

Working remotely was an entirely new concept for us, and as such we did not have the equipment, laptops, headsets etc for our team to return to work. We also wanted to develop services that enabled us to design and engage with families via creative online services as well as having access to collaborative tools and platforms.

As we work with such a vulnerable group of society face to face meeting activities, support and services were, and are still not, appropriate, or safe, so the only way we could support families was remotely. The team were lacking in skills to enable them to work in this way, to be able to access appropriate software and to be able to work effectively and efficiently. We were fortunate to receive several grants that enabled us to purchase new and up to date equipment, up skill staff and therefore to engage and support families during this very challenging time.

Caring is both physically and mentally demanding, and during the COVID-19 pandemic this has been exacerbated, as many support services were suspended, and families confined to their homes. Due to the vulnerable health of the children we support, the families were under strict shielding and it was apparent that it was unlikely that we'd be able to recommence face to face support for the foreseeable future, which was previously the core of our services. Families faced intense isolation during this crisis and became under increased financial pressure. It has been particularly challenging for families who are isolated with profoundly disabled siblings and or those with behavioural challenges.

Friends And Families of Special Children Ltd.
Trustees Annual Report

Through the creation of The Virtual Family Hub, we continued to support our families by giving them access to a range of support services, activities, and social connection online and remotely. We delivered: - Fun and Social Activities by offering online group sessions to young carers and siblings. Topics have included, cooking sessions, art sessions, yoga sessions and music sessions.

Specialist online group activities for children with disabilities to attend with their parents and help them connect with others in the same situation and allow them to have fun and improve their emotional wellbeing and reduce their feelings of being alone and forgotten

Online facilitated emotional support groups for parents who are feeling isolated, exhausted, and forgotten. This has enabled them to share their feelings with their peers and swap ideas and gain emotional and practical support from each other and the team member who is facilitating the group.

Remote Drop off service of the lending library so families can access specialist equipment and play items to support children's health and wellbeing during isolation

Online information and Advice to support families to access financial aid and grants improving their financial wellbeing and assist with DLA, PIP and other benefits and appeals

1:1 Online emotional support for parents who have been struggling to cope and feeling exhausted, stressed and many suffering real mental health issues. These sessions have given an opportunity to offload, simply have someone to talk to and gain advice and emotional support. The demand for this service has been huge and it is often a challenge to meet the need.

Supporting staff and team meetings carried out remotely via zoom and slack, an essential part of designing, facilitating, and monitoring services as well as staff training.

All the above services were met with welcome arms, and for many it is the only support that has been available to them. Seeing the children and young people smile and laugh was wonderful and hearing the chatter and banter between them heart-warming. Parents told us that our support has been invaluable to them, and at times they felt that they were at breaking point. Our virtual support and WhatsApp chat has been invaluable to their survival. Everyone loved being able to see other faces, albeit virtually, and this has very much helped to reduce the feelings of isolation and being totally alone and a forgotten group of society.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006

Recruitment and appointment of new trustees

The Trustees consider that the current close band of Trustees works best for this organisation. Trustees are elected annually at the Annual General Meeting and any potential new trustees are invited to attend the AGM.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Friends And Families of Special Children Ltd.
Trustees Annual Report

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

K. O'Shaughnessy
Trustee
01 November 2021

A handwritten signature in blue ink that reads "Kery O'Shaughnessy". The signature is written in a cursive style with a large initial 'K' and a distinct 'O'.

Friends And Families of Special Children Ltd.

Independent Examiners Report

Independent Examiner's Report to the trustees of Friends And Families of Special Children Ltd.

I report to the charity trustees on my examination of the accounts of Friends And Families of Special Children Ltd. for the period ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.



Lee Hardacre
ACCA
Precise Accountants Ltd
Unit 6, Brooklands
Budshead Road
Plymouth
Devon
PL6 5XR
01 November 2021

Friends And Families of Special Children Ltd.

Statement of Financial Activities

for the period ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	4	92,420	80,242	172,662	225,217
Charitable activities	5	-	-	-	18,160
Other	6	36,982	-	36,982	11,722
Total		129,402	80,242	209,644	255,099
Expenditure on:					
Charitable activities	7	3,253	239	3,492	31,591
Other	8	33,372	82,180	115,552	215,644
Total		36,625	82,419	119,044	247,235
Net gains on investments		-	-	-	-
Net income	9	92,777	(2,177)	90,600	7,864
Transfers between funds		(17,443)	17,443	-	-
Net income before other gains/(losses)		75,334	15,266	90,600	7,864
Other gains and losses					
Net movement in funds		75,334	15,266	90,600	7,864
Reconciliation of funds:					
Total funds brought forward		94,346	109,904	204,250	196,386
Total funds carried forward		169,680	125,170	294,850	204,250

Friends And Families of Special Children Ltd.
Summary Income and Expenditure Account
for the period ended 31 March 2021

	2021	2020
	£	£
Income	209,644	255,099
Gross income for the period	<u>209,644</u>	<u>255,099</u>
Expenditure	111,706	240,416
Depreciation and charges for impairment of fixed assets	7,338	6,819
Total expenditure for the period	<u>119,044</u>	<u>247,235</u>
Net income before tax for the period	90,600	7,864
Net income for the period	<u>90,600</u>	<u>7,864</u>

Friends And Families of Special Children Ltd.**Balance Sheet**

at 31 March 2021

Company No. 07414172	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	11	18,228	12,915
		<u>18,228</u>	<u>12,915</u>
Current assets			
Debtors	12	1,196	-
Cash at bank and in hand		278,039	194,581
		<u>279,235</u>	<u>194,581</u>
Creditors: Amount falling due within one year	13	(2,613)	(3,246)
Net current assets		<u>276,622</u>	<u>191,335</u>
Total assets less current liabilities		<u>294,850</u>	<u>204,250</u>
Net assets excluding pension asset or liability		<u>294,850</u>	<u>204,250</u>
Total net assets		<u>294,850</u>	<u>204,250</u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		125,170	109,904
		<u>125,170</u>	<u>109,904</u>
Unrestricted funds	14		
General funds		116,927	41,593
Designated funds		52,753	52,753
		<u>169,680</u>	<u>94,346</u>
Reserves	14		
Total funds		<u>294,850</u>	<u>204,250</u>

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

For the period ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

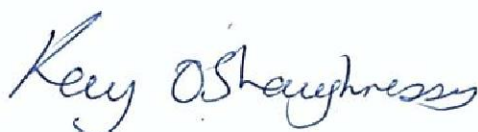
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 01 November 2021

And signed on its behalf by:

K. O'Shaughnessy
Trustee
01 November 2021



Friends And Families of Special Children Ltd.

Statement of Cash flows

for the period ended 31 March 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	90,600	7,864
Adjustments for:		
Depreciation of property, plant and equipment	7,338	6,819
Dividends, interest and rents from investments	(36,982)	-
Other gains/losses	-	-
Increase in trade and other receivables	(1,196)	-
(Decrease)/Increase in trade and other payables	(633)	258
Net cash provided by operating activities	<u>59,127</u>	<u>14,941</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(12,651)	(4,589)
Dividends, interest and rents from investments	36,982	-
Net cash from/(used in) investing activities	<u>24,331</u>	<u>(4,589)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	83,458	10,352
Cash and cash equivalents at the beginning of the period	194,581	184,229
Cash and cash equivalents at the end of the period	<u>278,039</u>	<u>194,581</u>
Components of cash and cash equivalents		
Cash and bank balances	278,039	194,581
	<u>278,039</u>	<u>194,581</u>

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Friends And Families of Special Children Ltd.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and fittings	20% Reducing balance
Computer equipment	25% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Friends And Families of Special Children Ltd.

Notes to the Accounts

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	89,243	135,974	225,217
Charitable activities	18,160	-	18,160
Other	11,722	-	11,722
Total	<u>119,125</u>	<u>135,974</u>	<u>255,099</u>
Expenditure on:			
Charitable activities	30,848	743	31,591
Other	104,775	110,869	215,644
Total	<u>135,623</u>	<u>111,612</u>	<u>247,235</u>
Net income	<u>(16,498)</u>	<u>24,362</u>	<u>7,864</u>
Transfers between funds	21,198	(21,198)	-
Net income before other gains/(losses)	<u>4,700</u>	<u>3,164</u>	<u>7,864</u>
Other gains and losses:			
Net movement in funds	<u>4,700</u>	<u>3,164</u>	<u>7,864</u>
Reconciliation of funds:			
Total funds brought forward	89,646	106,740	196,386
Total funds carried forward	<u><u>94,346</u></u>	<u><u>109,904</u></u>	<u><u>204,250</u></u>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Donations and grants received	92,420	80,242	172,662	225,217
	<u>92,420</u>	<u>80,242</u>	<u>172,662</u>	<u>225,217</u>

5 Income from charitable activities

	Total 2021 £	Total 2020 £
Fundraising	-	18,160
	<u>-</u>	<u>18,160</u>

Friends And Families of Special Children Ltd.
Notes to the Accounts

6 Other income

	Unrestricted	Total 2021	Total 2020
	£	£	£
Covid-19 JRS grants received	23,982	23,982	11,722
PCC Covid-19 grants received	13,000	13,000	-
	<u>36,982</u>	<u>36,982</u>	<u>11,722</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Fundraising	3,253	239	3,492	31,591
Governance costs				
	<u>3,253</u>	<u>239</u>	<u>3,492</u>	<u>31,591</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Advertising	66	38	104	1,245
Activities and workshops	440	4,277	4,717	22,068
Employee costs	16,946	54,322	71,268	134,161
Motor and travel costs	515	1,254	1,769	3,211
Premises costs	706	13,040	13,746	30,477
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	7,338	-	7,338	6,819
General administrative costs	3,455	7,266	10,721	9,834
Legal and professional costs	3,906	1,983	5,889	7,829
	<u>33,372</u>	<u>82,180</u>	<u>115,552</u>	<u>215,644</u>

9 Net income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	7,338	6,819

10 Staff costs

Salaries and wages	68,737	125,134
Social security costs	347	3,553
Pension costs	1,030	1,674
	<u>70,114</u>	<u>130,361</u>

No employee received emoluments in excess of £60,000.

Friends And Families of Special Children Ltd.
Notes to the Accounts

11 Tangible fixed assets

	Fixtures and fittings	Computer equipment	Total
	£	£	£
Cost or revaluation			
At 1 June 2020	18,971	24,420	43,391
Additions	-	12,651	12,651
At 31 March 2021	<u>18,971</u>	<u>37,071</u>	<u>56,042</u>
Depreciation and impairment			
At 1 June 2020	9,990	20,486	30,476
Depreciation charge for the year	1,571	5,767	7,338
At 31 March 2021	<u>11,561</u>	<u>26,253</u>	<u>37,814</u>
Net book values			
At 31 March 2021	<u>7,410</u>	<u>10,818</u>	<u>18,228</u>
At 31 May 2020	<u>8,981</u>	<u>3,934</u>	<u>12,915</u>
12 Debtors			
	2021		2020
	£		£
Other debtors	1,196		-
	<u>1,196</u>		<u>-</u>
13 Creditors:			
amounts falling due within one year			
	2021		2020
	£		£
Trade creditors	940		1,180
Other taxes and social security	-		90
Other creditors	38		76
Accruals and deferred income	1,635		1,900
	<u>2,613</u>		<u>3,246</u>

14 Movement in funds

	At 1 June 2020	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2021 £
Restricted funds:					
Restricted income funds:					
BBC Children in Need (CIN)	2,501	10,694	(4,398)	(227)	8,570
Big Lottery (BIG)	73,503	47,048	(53,373)	(2,359)	64,819
Make some noise (MSN)	33,900	22,500	(24,648)	20,029	51,781
<i>Total</i>	<u>109,904</u>	<u>80,242</u>	<u>(82,419)</u>	<u>17,443</u>	<u>125,170</u>
Unrestricted funds:					
General funds	41,593	129,402	(36,625)	(17,443)	116,927
Designated funds:					
General Fund	52,753	-	-	-	52,753
<i>Total</i>	<u>52,753</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,753</u>
Revaluation Reserves:					
Total funds	<u>204,250</u>	<u>209,644</u>	<u>(119,044)</u>	<u>-</u>	<u>294,850</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

BBC Children in Need (CIN) The BBC Children in Need grant is restricted to fund Project Manager, Sessional Workers and activities for Disabled Children and their families.

Big Lottery (BIG)

Make some noise (MSN)

Designated funds:

General Fund

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	18,228	-	18,228
Net current assets	151,800	124,822	276,622
	<u>170,028</u>	<u>124,822</u>	<u>294,850</u>

Friends And Families of Special Children Ltd.

Notes to the Accounts

16 Reconciliation of net debt

	At 1 June 2020 £	Cash flows £	At 31 March 2021 £
Cash and cash equivalents	194,581	83,458	278,039
	<u>194,581</u>	<u>83,458</u>	<u>278,039</u>
Net debt	<u>194,581</u>	<u>83,458</u>	<u>278,039</u>

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2021 Land and buildings £	2021 Other £	2020 Land and buildings £	2020 Other £
Operating leases with expiry date:				
In the second to fifth years inclusive	5,680	-	5,680	-
	<u>5,680</u>	<u>-</u>	<u>5,680</u>	<u>-</u>

Pension commitments

	2021 £	2020 £
The pension cost charge to the company amounted to:	<u>1,030</u>	<u>1,674</u>

18 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Friends And Families of Special Children Ltd.
Detailed Statement of Financial Activities
for the period ended 31 March 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies				
Donations and grants received	92,420	80,242	172,662	225,217
	<u>92,420</u>	<u>80,242</u>	<u>172,662</u>	<u>225,217</u>
Charitable activities				
Fundraising	-	-	-	18,160
	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,160</u>
Other				
Covid-19 JRS grants received	23,982	-	23,982	11,722
PCC Covid-19 grants received	13,000	-	13,000	-
	<u>36,982</u>	<u>-</u>	<u>36,982</u>	<u>11,722</u>
Total income and endowments	129,402	80,242	209,644	255,099
Expenditure on:				
Charitable activities				
Fundraising	3,253	239	3,492	31,591
	<u>3,253</u>	<u>239</u>	<u>3,492</u>	<u>31,591</u>
Total of expenditure on charitable activities	3,253	239	3,492	31,591
Other expenditure				
Advertising	66	38	104	1,245
Activities and workshops	440	4,277	4,717	22,068
	<u>506</u>	<u>4,315</u>	<u>4,821</u>	<u>23,313</u>
Employee costs				
Salaries/wages	16,359	52,378	68,737	125,134
Employer's NIC	110	237	347	3,553
Pension costs	228	802	1,030	1,674
Staff training	175	238	413	1,340
Staff welfare	74	667	741	2,460
	<u>16,946</u>	<u>54,322</u>	<u>71,268</u>	<u>134,161</u>
Motor and travel costs				
Travel and subsistence	515	1,254	1,769	1,483
Business mileage costs reimbursed	-	-	-	528
Parking permits	-	-	-	1,200
	<u>515</u>	<u>1,254</u>	<u>1,769</u>	<u>3,211</u>
Premises costs				
Rent	0	12,299	12,299	10,172
Rates and water	143	-	143	2,477
Premises cleaning	534	-	534	526

Friends And Families of Special Children Ltd.
Detailed Statement of Financial Activities

Premises repairs and maintenance	29	741	770	17,302
	<u>706</u>	<u>13,040</u>	<u>13,746</u>	<u>30,477</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures and fittings	1,571	-	1,571	1,792
Depreciation of Computer equipment	5,767	-	5,767	5,027
General insurances	510	510	1,020	1,149
Software, IT support and related costs	545	3,529	4,074	230
Stationery and printing	578	1,347	1,925	999
Subscriptions	412	598	1,010	1,552
Sundry expenses	1,119	392	1,511	4,356
Telephone, fax and broadband	291	890	1,181	1,548
	<u>10,793</u>	<u>7,266</u>	<u>18,059</u>	<u>16,653</u>
Legal and professional costs				
Audit/Independent examination fees	750	-	750	750
Accountancy and bookkeeping	-	1,415	1,415	3,275
Other legal and professional costs	3,156	568	3,724	3,804
	<u>3,906</u>	<u>1,983</u>	<u>5,889</u>	<u>7,829</u>
Total of expenditure of other costs	<u>33,372</u>	<u>82,180</u>	<u>115,552</u>	<u>215,644</u>
Total expenditure	<u>36,625</u>	<u>82,419</u>	<u>119,044</u>	<u>247,235</u>
Net gains on investments	-	-	-	-
Net income	<u>92,777</u>	<u>(2,177)</u>	<u>90,600</u>	<u>7,864</u>
Transfers between funds	(17,443)	17,443	-	-
Net income before other gains/(losses)	<u>75,334</u>	<u>15,266</u>	<u>90,600</u>	<u>7,864</u>
Other Gains	-	-	-	-
Net movement in funds	<u>75,334</u>	<u>15,266</u>	<u>90,600</u>	<u>7,864</u>
Reconciliation of funds:				
Total funds brought forward	94,346	109,904	204,250	196,386
Total funds carried forward	<u>169,680</u>	<u>125,170</u>	<u>294,850</u>	<u>204,250</u>