

**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.**  
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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, reading 'Kery O'Shaughnessy', written in a cursive style.

**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**

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



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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Income	209,644	255,099
<b>Gross income for the period</b>	<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
<b>Total expenditure for the period</b>	<u>119,044</u>	<u>247,235</u>
Net income before tax for the period	90,600	7,864
<b>Net income for the period</b>	<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 £
<b>Fixed assets</b>				
Tangible assets	11		18,228	12,915
			<u>18,228</u>	<u>12,915</u>
<b>Current assets</b>				
Debtors	12		1,196	-
Cash at bank and in hand			278,039	194,581
			<u>279,235</u>	<u>194,581</u>
<b>Creditors: Amount falling due within one year</b>	13		(2,613)	(3,246)
<b>Net current assets</b>			<u>276,622</u>	<u>191,335</u>
<b>Total assets less current liabilities</b>			<u>294,850</u>	<u>204,250</u>
<b>Net assets excluding pension asset or liability</b>			<u>294,850</u>	<u>204,250</u>
<b>Total net assets</b>			<u>294,850</u>	<u>204,250</u>
<b>The funds of the charity</b>				
<b>Restricted funds</b>	14			
Restricted income funds			125,170	109,904
			<u>125,170</u>	<u>109,904</u>
<b>Unrestricted funds</b>	14			
General funds			116,927	41,593
Designated funds			52,753	52,753
			<u>169,680</u>	<u>94,346</u>
<b>Reserves</b>	14			
<b>Total funds</b>			<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.

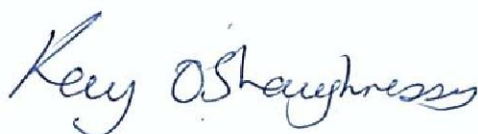
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income per Statement of Financial Activities</b>	90,600	7,864
<b>Adjustments for:</b>		
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
<b>Net cash provided by operating activities</b>	<u>59,127</u>	<u>14,941</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(12,651)	(4,589)
Dividends, interest and rents from investments	36,982	-
<b>Net cash from/(used in) investing activities</b>	<u>24,331</u>	<u>(4,589)</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>	83,458	10,352
<b>Cash and cash equivalents at the beginning of the period</b>	194,581	184,229
<b>Cash and cash equivalents at the end of the period</b>	<u>278,039</u>	<u>194,581</u>
<b>Components of cash and cash equivalents</b>		
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.



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

## 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>

**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**

	2021	2020
	£	£
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.



11 Tangible fixed assets

	Fixtures and fittings	Computer equipment	Total
	£	£	£
<b>Cost or revaluation</b>			
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>
<b>Depreciation and impairment</b>			
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>
<b>Net book values</b>			
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>

Notes to the Accounts

14 Movement in funds

	At 1 June 2020	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2021 £
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
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>
<b>Unrestricted funds:</b>					
<b>General funds</b>	41,593	129,402	(36,625)	(17,443)	116,927
<b>Designated funds:</b>					
General Fund	52,753	-	-	-	52,753
<i>Total</i>	<u>52,753</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,753</u>
<b>Revaluation Reserves:</b>					
<b>Total funds</b>	<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>

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 £
<b>Income and endowments from:</b>				
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>
<b>Total income and endowments</b>	<b>129,402</b>	<b>80,242</b>	<b>209,644</b>	<b>255,099</b>
<b>Expenditure on:</b>				
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>
<b>Total of expenditure on charitable activities</b>	<b>3,253</b>	<b>239</b>	<b>3,492</b>	<b>31,591</b>
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>
<b>Total of expenditure of other costs</b>	<u>33,372</u>	<u>82,180</u>	<u>115,552</u>	<u>215,644</u>
<b>Total expenditure</b>	<u>36,625</u>	<u>82,419</u>	<u>119,044</u>	<u>247,235</u>
Net gains on investments	-	-	-	-
<b>Net income</b>	<u>92,777</u>	<u>(2,177)</u>	<u>90,600</u>	<u>7,864</u>
Transfers between funds	(17,443)	17,443	-	-
<b>Net income before other gains/(losses)</b>	<u>75,334</u>	<u>15,266</u>	<u>90,600</u>	<u>7,864</u>
Other Gains	-	-	-	-
<b>Net movement in funds</b>	<u>75,334</u>	<u>15,266</u>	<u>90,600</u>	<u>7,864</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	94,346	109,904	204,250	196,386
<b>Total funds carried forward</b>	<u>169,680</u>	<u>125,170</u>	<u>294,850</u>	<u>204,250</u>