

**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

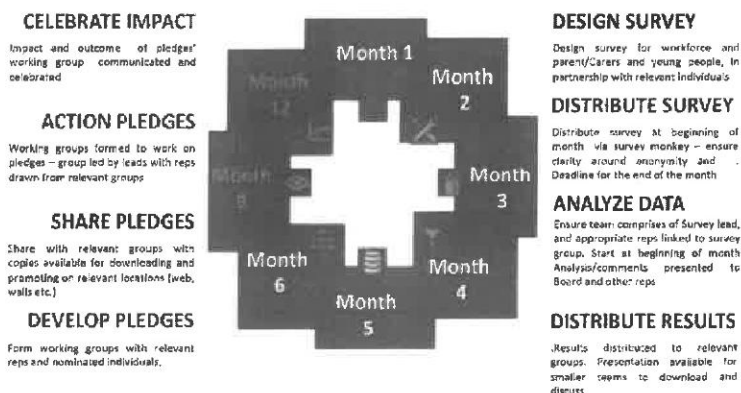
- |                   |   |
|-------------------|---|
| ⇒ Inclusivity     | Striving for a society that's accessible to everyone. |
| ⇒ Determination   | We won't stop.  |
| ⇒ Professionalism | Accountable for all we say and do.                    |
| ⇒ Friendliness    | Showing compassion and kindness 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



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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.

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**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.

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**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.

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**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



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**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.

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**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

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- 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.

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**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 20<sup>th</sup> 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**

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

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income	191,442	209,644
<b>Gross income for the year</b>	<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
<b>Total expenditure for the year</b>	<u>292,191</u>	<u>119,044</u>
	(100,749)	90,600
<b>Net (expenditure )/income for the year</b>	<u>(100,749)</u>	<u>90,600</u>

**Friends And Families of Special Children Ltd.**  
**Balance Sheet**  
**at 31 March 2022**

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

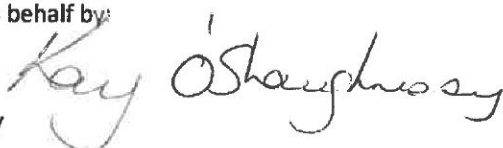
Approved by the board on 01 November 2022

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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net (expenditure)/income per Statement of Financial Activities</b>	(100,749)	90,600
<b>Adjustments for:</b>		
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)
<b>Net cash (used in)/provided by operating activities</b>	<u>(90,841)</u>	<u>59,127</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(8,556)	(12,651)
Dividends, interest and rents from investments	234	36,982
<b>Net cash (used in)/from investing activities</b>	<u>(8,322)</u>	<u>24,331</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(99,163)	83,458
<b>Cash and cash equivalents at the beginning of the year</b>	278,039	194,581
<b>Cash and cash equivalents at the end of the year</b>	<u>178,876</u>	<u>278,039</u>
<b>Components of cash and cash equivalents</b>		
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 £
<b>Income and endowments from:</b>			
Donations and legacies	92,420	80,242	172,662
Other	36,982	-	36,982
<b>Total</b>	<b>129,402</b>	<b>80,242</b>	<b>209,644</b>
<b>Expenditure on:</b>			
Charitable activities	3,253	239	3,492
Other	33,372	82,180	115,552
<b>Total</b>	<b>36,625</b>	<b>82,419</b>	<b>119,044</b>
<b>Net income</b>	<b>92,777</b>	<b>(2,177)</b>	<b>90,600</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>Other gains and losses:</b>			
<b>Net movement in funds</b>	<b>75,334</b>	<b>15,266</b>	<b>90,600</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	94,346	109,904	204,250
<b>Total funds carried forward</b>	<b>169,680</b>	<b>125,170</b>	<b>294,850</b>

**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
	<b>20,831</b>	<b>157,529</b>	<b>178,359</b>	<b>172,662</b>

**5 Income from charitable activities**

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

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

**6 Other income**

	<b>Unrestricted</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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**

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

**8 Other expenditure**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>2022</b>	<b>2021</b>
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**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
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>
<b>Unrestricted funds:</b>				
<b>General funds</b>	116,927	33,914	(93,096)	57,745
<b>Designated funds:</b>				
General Fund	52,753	-	-	52,753
<i>Total</i>	<u>52,753</u>	<u>-</u>	<u>-</u>	<u>52,753</u>
<b>Total funds</b>	<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 £
<b>Income and endowments from:</b>				
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>
<b>Total income and endowments</b>	<b>33,914</b>	<b>157,529</b>	<b>191,442</b>	<b>209,644</b>
<b>Expenditure on:</b>				
Charitable activities				
Fundraising	-	-	-	3,492
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,492</u>
<b>Total of expenditure on charitable activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,492</b>
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>
<b>Total of expenditure of other costs</b>	<u>93,096</u>	<u>199,095</u>	<u>292,191</u>	<u>115,552</u>
<b>Total expenditure</b>	<u>93,096</u>	<u>199,095</u>	<u>292,191</u>	<u>119,044</u>
Net gains on investments	-	-	-	-
<b>Net (expenditure)/income</b>	<u>(59,183)</u>	<u>(41,567)</u>	<u>(100,749)</u>	<u>90,600</u>
<b>Net (expenditure)/income before other gains/(losses)</b>	<u>(59,183)</u>	<u>(41,567)</u>	<u>(100,749)</u>	<u>90,600</u>
Other Gains	-	-	-	-
<b>Net movement in funds</b>	<u>(59,183)</u>	<u>(41,567)</u>	<u>(100,749)</u>	<u>90,600</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	169,680	125,170	294,850	204,250
<b>Total funds carried forward</b>	<u>110,498</u>	<u>83,604</u>	<u>194,101</u>	<u>294,850</u>

