

**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/carers.
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   |              |             |                                      |
|----------------------|--------------|-------------|--------------------------------------|
| <b>Families</b>      | <b>1,287</b> | <b>100%</b> | <b>Numbers of families supported</b> |
| 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            |                                       |                   |              |
|-------------------------------|---------------------------------------|-------------------|--------------|
| <b>Applications</b>           | <b>Number completed and submitted</b> | <b>Successful</b> | <b>Value</b> |
| 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      |                                     |  |                                      |
|-------------------------|-------------------------------------|--|--------------------------------------|
| <b>Group Activities</b> | <b>Number of sessions delivered</b> | <b>Average number of numbers of participants per session</b> | <b>Total attendance for the year</b> |
| 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                                |

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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.

| <b>Parent focused workshops</b>                             | <b>Attendance</b>        |
|---|--------------------------|
| 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**

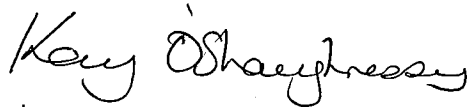
Governing document

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, appearing to read 'K. O'Shaughnessy', written in a cursive style.

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**

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

**Friends And Families of Special Children Ltd.****Summary Income and Expenditure Account****for the year ended 31 March 2023**

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

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

at 31 March 2023

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

|   | <b>2023</b>     | <b>2022</b>      |
|---|-----------------|------------------|
|   | <b>£</b>        | <b>£</b>         |
| <b>Cash flows from operating activities</b>                   |                 |                  |
| <b>Net expenditure per Statement of Financial Activities</b>  | <b>(82,277)</b> | <b>(100,749)</b> |
| <b>Adjustments for:</b>                                       |                 |                  |
| 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            |
| <b>Net cash used in operating activities</b>                  | <b>(97,841)</b> | <b>(90,841)</b>  |
| <b>Cash flows from investing activities</b>                   |                 |                  |
| Payments for property, plant and equipment                    | (302)           | (8,556)          |
| <b>Net cash used in investing activities</b>                  | <b>(302)</b>    | <b>(8,322)</b>   |
| <b>Net cash from financing activities</b>                     | <b>-</b>        | <b>-</b>         |
| <b>Net decrease in cash and cash equivalents</b>              | <b>(98,143)</b> | <b>(99,163)</b>  |
| <b>Cash and cash equivalents at the beginning of the year</b> | <b>181,626</b>  | <b>278,039</b>   |
| <b>Cash and cash equivalents at the end of the year</b>       | <b>83,483</b>   | <b>178,876</b>   |
| <b>Components of cash and cash equivalents</b>                |                 |                  |
| Cash and bank balances  | 83,833          | 181,626          |
|   | <b>83,833</b>   | <b>181,626</b>   |

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

4 Income from donations and legacies

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

Notes to the Accounts

5 Income from charitable activities

|                                      | Unrestricted  | Total<br>2023 | Total<br>2022 |
|--------------------------------------|---------------|---------------|---------------|
|                                      | £             | £             | £             |
| Family contributions<br>(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<br>2023 | Total<br>2022 |
|------------------------------|---------------|---------------|
|                              | £             | £             |
| Covid-19 JRS grants received | -             | 234           |
|                              | <u>-</u>      | <u>234</u>    |

7 Other expenditure

|   | Unrestricted  | Restricted     | Total<br>2023  | Total<br>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,<br>impairment, profit/loss on<br>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         |
|------------------------------------|-----------------------|--------------------|---------------|
|                                    | £                     | £                  | £             |
| <b>Cost or revaluation</b>         |                       |                    |               |
| 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> |
| <b>Depreciation and impairment</b> |                       |                    |               |
| 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> |
| <b>Net book values</b>             |                       |                    |               |
| 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<br>2022 | Incoming<br>resources<br>(including<br>other<br>gains/losses<br>)<br>£ | Resources<br>expended<br>£ | At 31<br>March<br>2023<br>£ |
|---------------------------------|--------------------|--|----------------------------|-----------------------------|
| <b>Restricted funds:</b>        |                    |  |                            |                             |
| <b>Restricted income funds:</b> |                    |  |                            |                             |
| 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)                   | -                           |
| <b>Total</b>                    | <b>83,604</b>      | <b>198,164</b>   | <b>(255,048)</b>           | <b>26,720</b>               |
| <b>Unrestricted funds:</b>      |                    |  |                            |                             |
| <b>General funds</b>            | <b>57,744</b>      | <b>43,120</b>  | <b>(68,513)</b>            | <b>32,351</b>               |
| <b>Designated funds:</b>        |                    |  |                            |                             |
| General Fund                    | 52,753             | -  | -                          | 52,753                      |
| <b>Total</b>                    | <b>52,753</b>      | <b>-</b>   | <b>-</b>                   | <b>52,753</b>               |
| <b>Total funds</b>              | <b>194,101</b>     | <b>241,284</b>   | <b>(323,561)</b>           | <b>111,824</b>              |

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

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               | 2023     | 2022               | 2022     |
|--|--------------------|----------|--------------------|----------|
|  | Land and buildings | Other    | Land and buildings | 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<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total funds<br>2023<br>£ | Total funds<br>2022<br>£ |
|------------------------------------|------------------------------------|----------------------------------|--------------------------|--------------------------|
| <b>Income and endowments from:</b> |                                    |                                  |                          |                          |
| 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>               |
| <b>Total income and endowments</b> | <b>43,120</b>                      | <b>198,164</b>                   | <b>241,284</b>           | <b>191,442</b>           |
| <b>Expenditure on:</b>             |                                    |                                  |                          |                          |
| 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>     |
| <b>Total of expenditure of other costs</b>                            | <u>68,513</u>   | <u>255,048</u>  | <u>323,561</u>  | <u>292,191</u>   |
| <b>Total expenditure</b>  | <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> |
| <b>Net expenditure</b>  | <u>(25,393)</u> | <u>(56,884)</u> | <u>(82,277)</u> | <u>(100,749)</u> |
| <b>Net expenditure before other gains/(losses)</b>                    | <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> |
| <b>Net movement in funds</b>  | <u>(25,393)</u> | <u>(56,884)</u> | <u>(82,277)</u> | <u>(100,749)</u> |
| <b>Reconciliation of funds:</b>                                       |                 |                 |                 |                  |
| Total funds brought forward   | 110,497         | 83,604          | 194,101         | 294,850          |
| <b>Total funds carried forward</b>                                    | <u>85,104</u>   | <u>26,720</u>   | <u>111,824</u>  | <u>194,101</u>   |