

Friends And Families of Special Children Ltd.

Charity No. 1140826

Company No. 07414172

Trustees' Report and Unaudited Accounts

31 March 2024

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

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07414172

Charity No. 1140826

Principal Office

Virginia House Centre
Peacock Lane
Plymouth
Devon
PL4 0DQ
Registered Office

Virginia House Centre
Peacock Lane
Plymouth
Devon
PL4 0DQ

Directors and Trustees

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

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

Key Management Personnel

Chair	Kay O'Shaughnessy
Chief Executive Officer	Tim Tod

Accountants

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

Bankers

NatWest Bank Plc

12-16 Old Town Street

Plymouth

Devon

PL1 1DG

OBJECTIVES AND ACTIVITIES

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

Our core services include:

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

ACHIEVEMENTS AND PERFORMANCE

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Friends And Families of Special Children Ltd.

Trustees Annual Report

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

Signed on behalf of the board

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

K. O'Shaughnessy

Trustee

06 November 2024

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Mr Lee James Hardacre FMAAT

Precise Accountants Ltd

Unit 4 Seaton Park

36 William Prance Road

Derriford

Plymouth

PL6 5WR

06 November 2024

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

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

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

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

Friends And Families of Special Children Ltd.

Balance Sheet

at 31 March 2024

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

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

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

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

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

Approved by the board on 06 November 2024

And signed on its behalf by:

K. O'Shaughnessy
Trustee
06 November 2024

Friends And Families of Special Children Ltd.

Statement of Cash flows

for the year ended 31 March 2024

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

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.

Notes to the Accounts

Pension costs

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

Receipt of donated goods, facilities and services

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

2 Company status

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

3 Statement of Financial Activities - prior year

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

4 Income from donations and legacies

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

5 Income from charitable activities

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

6 Other expenditure

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

7 Net expenditure before transfers

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

8 Staff costs

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

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

9 Tangible fixed assets

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

10 Debtors

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

11 Creditors:

amounts falling due within one year

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

12 Movement in funds

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

Purposes and restrictions in relation to the funds:

Restricted funds:

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

Designated funds:

General Fund

13 Analysis of net assets between funds

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

14 Reconciliation of net debt

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

15 Commitments

Operating lease commitments

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

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

Pension commitments

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

16 Related party disclosures

Controlling party

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

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

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

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

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