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Friends And Families of Special Children Ltd.

Charity No. 1140826

Company No. 07414172

Trustees' Report and Unaudited Accounts

31 March 2025

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

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07414172

Charity No. 1140826 Principal

Office

Virginia House Centre Peacock
Lane Plymouth
Devon PL4 0DQ

Registered Office

Virginia House Centre Peacock
Lane Plymouth
Devon PL4 0DQ

Directors and Trustees

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

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

Key Management Personnel

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

Accountants

Precise Accountants Ltd

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



Trustees Annual Report

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

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

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

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

Values

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

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

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

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



Trustees Annual Report

Trustees Annual Report

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

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

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

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

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

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

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

Trustees Annual Report

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



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

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Consultation & Survey Cycle

CELEBRATE IMPACT

Impact and outcome of pledges' working group communicated and celebrated

ACTION PLEDGES

Working groups formed to work on pledges – group led by leads with reps drawn from relevant groups

SHARE PLEDGES

Share with relevant groups with copies available for downloading and promoting on relevant locations (web, walls etc.)

DEVELOP PLEDGES

Form working groups with relevant reps and nominated individuals.



DESIGN SURVEY

Design survey for workforce and parent/Carers and young people, in partnership with relevant individuals

DISTRIBUTE SURVEY

Distribute survey at beginning of month via survey monkey – ensure clarity around anonymity and Deadline for the end of the month

ANALYZE DATA

Ensure team comprises of Survey lead, and appropriate reps linked to survey group. Start at beginning of month Analysis/comments presented to Board and other reps

DISTRIBUTE RESULTS

Results distributed to relevant groups. Presentation available for smaller teams to download and discuss

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

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

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

Trustees Annual Report

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

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



Our core services include:

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

These include:

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



Looking forward we are focused on:

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

Closing Remarks

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

I extend my thanks to:

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

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

Structure, governance and management

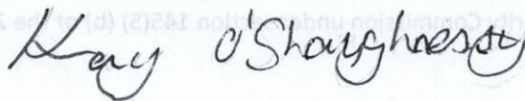
Governing document

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).

Kay O'Shaughnessy
Chair of Trustees
12 November 2025



Independent Examiners Report

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



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

Friends And Families of Special Children Ltd.

Statement of Financial Activities

for the year ended 31 March 2025

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

	272,255
	294,252
	7,212
	301,464
	(29,209)
	(29,209)

Friends And Families of Special Children Ltd.

Balance Sheet

at 31 March 2025

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

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

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

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

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

Approved by the board on 12 November 2025

And signed on its behalf by:

Kay O'Shaughnessy

K. O'Shaughnessy

Trustee

12 November 2025

1 Accounting policies**Basis of preparation**

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

Change in basis of accounting or to previous accounts

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

Fund accounting**Unrestricted funds**

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

Designated funds

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

Revaluation funds

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

Restricted funds

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

Income**Recognition of income**

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

Income with related expenditure

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

Donations and legacies

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

Tax reclaims on donations and gifts

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

Donated services and facilities

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

Volunteer help

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

Investment income

This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets

This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets

This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

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

Taxation

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

Tangible fixed assets and depreciation

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

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

Freehold investment property

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

Stocks

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

Trade and other debtors

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

Cash and cash equivalents

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

Trade and other creditors

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

Research and development

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

Foreign currencies

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

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

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

Leased assets

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

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

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

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

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

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

Pension costs

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

Receipt of donated goods, facilities and services

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

2 Company status

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

3 Statement of Financial Activities - prior year

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

4 Income from donations and legacies

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

5 Income from charitable activities

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

Notes to the Accounts

6 Other income

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

7 Other expenditure

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

8 Net expenditure before transfers

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

9 Staff costs

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

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

Notes to the Accounts

10 Tangible fixed assets

	At 1 April 2024	At 1 April 2024	At 1 April 2024
	£	£	£
Cost or revaluation			
At 1 April 2024	24,650	45,929	70,579
Additions	300	135	435
At 31 March 2025	24,950	46,064	71,014
Depreciation and impairment			
At 1 April 2024	16,063	42,019	58,082
Depreciation charge for the year	1,772	3,833	5,605
At 31 March 2025	17,835	45,852	63,687
Net book values			
At 31 March 2025	7,115	212	7,327
At 31 March 2024	8,587	3,910	12,497

11 Debtors

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

12 Creditors:

	2025	2024
	£	£
amounts falling due within one year		
Other taxes and social security	1,009	3,139
Accruals	805	805
	1,814	3,944

Notes to the Accounts

13 Movement in funds

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

Purposes and restrictions in relation to the funds:

Restricted funds:

National Lottery Community Fund

Big Lottery (BIG)

Building brighter future EMR

Devon County Council

PCC - Respite DFE

Livewell Foundation - Peer to

Peer Project

Other restricted

Designated funds:

General Fund

14 Analysis of net assets between funds

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

15 Reconciliation of net debt

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

16 Commitments

Operating lease commitments

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

	2025	2025	2024	2024
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:	4,574			
<i>Pension commitments</i>				
		2025		2024
		£		£
The pension cost charge to the company amounted to:		<u>2,672</u>		<u>4,246</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 2025

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

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

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

