

Ford Bentall LLP  
60 High Street  
Chobham  
Surrey  
GU24 8AA

7 June 2022

Dear Sirs

Foundations: Supporting Families

We confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you. We confirm to the best of our knowledge and belief and having made appropriate enquiries of other trustees and officials of the charitable company, the following representations given to you in connection with your independent examination of the charitable company's financial statements for the year ended 31 August 2021.

**General**

- 1 We acknowledge as trustees our responsibility under the Charities Act 2011 for the financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your independent examination and all the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records. All other records and related information have been made available to you.
- 2 The financial statements are free of material misstatements, including omissions.

**Internal control and fraud**

- 3 We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

**Assets and liabilities**

- 4 The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
- 5 We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.
- 6 We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- 7 The charitable company held bank funds of £xxx as at 31 August 2021, of which £xxx is held as Restricted.

### Accounting estimates

- 8 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

### Loans and arrangements

- 9 The charitable company has not granted any advances or credits to, or made guarantees on behalf of trustees other than those disclosed in the financial statements.

### Legal claims

- 10 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.
- 11 In particular, we confirm the claim from Progressive Care Limited is spurious, and without substance. We have taken legal advice and accordingly replied to their allegations. We believe that there is no factual basis for their claim.

### Law and regulations

- 12 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

### Related parties

- 13 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of the Charities Act 2011.

### Subsequent events

- 14 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

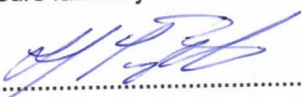
### Going concern

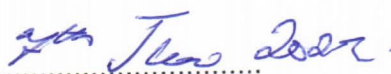
- 15 We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

### Grants and donations

- 16 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

  
.....  
Signed on behalf of the board of trustees  
Mrs L Singleton

  
.....  
Dated 7 June 2022

**REGISTERED COMPANY NUMBER: 08174051 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1150716**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021**  
**FOR**  
**FOUNDATIONS: SUPPORTING FAMILIES**

Ford Bentall LLP  
Chartered Certified Accountants  
60 High Street  
Chobham  
Surrey  
GU24 8AA



**FOUNDATIONS: SUPPORTING FAMILIES**

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FOR THE YEAR ENDED 31 AUGUST 2021**

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## **FOUNDATIONS: SUPPORTING FAMILIES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

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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 financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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 2019).

The Trustees who are also Directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of 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 2019).

Reference and Administrative Information  
Charity Name: Foundations: Supporting Families

Charity Registration Number: 1150716  
Company Registration Number: 08174051

Registered Office: 60 High Street, Chobham, Surrey, GU24 8AA  
Operational Address: 28a Paddock House, Rome Terrace, Chatham, Kent, ME4 4RE

Board of Trustees:  
Mr K Gulvin - Chair  
Ms L Singleton - Vice Chair  
Mr M Morris - Treasurer (resigned 31 July 2021)  
Ms Louise Balderston  
Ms Nancey Liddle  
Mr James Ford

Secretary  
Ms K Singleton

Senior Management Team  
Miss R Singleton Chief Executive  
Ms K Singleton Finance Manager  
Accountants: Ford Bentall, 60 High Street, Chobham, Surrey, GU24 8AA

## FOUNDATIONS: SUPPORTING FAMILIES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

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#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

Our charity's purposes as set out in the objects contained in the Company's memorandum of association are to:

- (a) The Charity is established to provide services for the public benefit, to reduce the break up of families and/or the negative impact including emotional distress, behaviour difficulties and conflict that may be caused by conflict within families or the break-up of families through separation and divorce, Local Authority Intervention or adoption, who reside in England, Scotland and Wales (area of benefit) by:
  - (i) The provision of family assessments and support to include parenting support to all parents either through support groups, individual parenting teaching/advice to keep families together or in contact;
  - (ii) The promotion of and provision of communication through Mediation/Conflict Resolution/family Group conferencing or any other mode suitable for the situation;
  - (iii) The provision of education to both adults and children aged 5 years to 17 years;
  - (iv) The provision of contact services to include telephone, letterbox, supervised contact (where deemed necessary) and/or support in a neutral environment, community, family home or other suitable environment;
  - (v) The provision of subsidy support for those who would otherwise be prevented from such contact and or communication;
  - (vi) The provision of support services for adults in making contact with birth families to include, Birth records counselling, searching, tracing and Intermediary services;
  - (vii) The provision of other ancillary and associated services;

##### Significant activities

###### Ensuring Our Work Delivers Our Aims

This is the charity's 9th year and during this time we have reviewed our aims, objectives and activities at intervals. Future reviews will look at what we have achieved and the outcomes of our work in the previous 12 months. The review will look at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review will also help to ensure our aim, objectives and activities remain focused on our statement purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

###### The Focus Of Our Work

Our main objectives for the year continued to be the promotion of contact between children and parents and reducing the emotional negative impact that conflict can have on children and adults involved. The strategies we used to meet these objectives included;

- \*Providing a range of services which are reflective of relevant quality standards and address the potential problems related to separation and conflict;
  - \*Focusing upon limiting the harm which comes with conflict not only for the individual but also their family and friends such as reduced self esteem, financial and emotional hardship, anti-social behaviour, depression, etc.
  - \*Working within the accreditation guidelines as good practice as dictated by our accreditation with the National Association of Child Contact Centres (NACCC);
  - \*Working in partnership with other agencies to secure the widest range of services is available that best match the needs of its client population.
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## **FOUNDATIONS: SUPPORTING FAMILIES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

##### **How Our Activities Deliver Public Benefits**

Our main activities and who we try to help are described below. All our charitable activities focus on the prevention of conflict and reduction of the negative emotional harm that this may have on those involved. And to support contact between separated families whatever the cause.

##### **Supervised and Supported Contact**

Supervised contact is currently a paid for service provides safe and neutral environment for children and adults where risk have been identified or significant allegations are being investigated.

The centre saw a significant increase in the later part of the last financial year from both public and private law, this increase has kept a steady pace resulting in a waiting list for Supervised contact. There has also been an increase from parent's wishing to avoid the need to seek court interventions.

Supported contact has also increased, and to account for the increases the centre is open later during the week, other alternatives are being considered to reduce the waiting times for children.

##### **Who Used and Benefited From Our Services?**

Our objectives and funding limit the services we provide to children residing in Ken and Medway. It is estimated that the number of children experiencing their parents separating is around 240,000 and more than one in three children experience this before they turn sixteen. The year has seen the charity undertake 3120 hours of contact.

Our current funding limits those we can help, Medway and Kent has a significant number of lone parents whose financial situations prevents them from accessing supervised contact services due to the cost. Currently funding for wages is from supervised contact preventing us from providing full subsidiary for these services to those in the greatest need.

The main areas of charitable activity are the provision of contact services, advice and information through drop in and; outreach support. These activities and the achievements that flow from our work are described below.

#### **Social investments**

##### **Marketing and Services**

With the use of volunteers we continue to be able to market our services through a number of media, currently marketing emails are sent via mail chimp to current service users, local social services, solicitors and social media. We hope to move this forward by making leaflets available in doctors surgeries, the Citizens Advice bureau, the magistrates Courts, solicitors, probation offices and social service offices.

##### **Grantmaking**

The mainstay of our service remains our staff and volunteers who provide advice, supervised contact, coordination, marketing, human resources, and finance etc. In the past year costs for staff and volunteer expenses have been met with funding from CAFCASS and paying clients. The increase with paid for services, which with the support of our volunteers providing over 1,500 hours has enabled the charity to increase its reserve. Funding for CAFCASS services is secured until end of April 2024, and it is expected that we will need to reapply for this in October 2023.

##### **Volunteers**

We continue with our drive to secure more volunteers from a wide sector of the community including those wishing to develop their CV (Workplace Volunteers), and volunteers who have recently retired and are prepared to support us in our aims. Also, to increase professional development (Social Workers, Solicitors) by offering volunteering either through the board of trustees or through supervised contacts.



## **FOUNDATIONS: SUPPORTING FAMILIES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **FINANCIAL REVIEW**

##### **Financial position**

Against the backdrop of the pandemic it is difficult to plan and develop new services. We have been successful in obtaining funding for Covid relief and the job retention scheme. However, we will not see the benefits of this or recovery until the following financial year.

Principal Funding sources for the charity are currently by way of contract income is from CAFCASS and income generated by supervised contacts, both privately funded and through Local Authorities.

##### **Reserves policy**

The Board of Trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure. Budgeted expenditure per month is £6,000 and therefore the target is £18,000 in general funds, which has been secured within this financial year. The reserves are needed to meet the working capital requirements of the charity and it is hoped that this will allow the Charity time to market and secure funding with the developed marketing and sustainability plan.

##### **FUTURE PLANS**

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. Plans are also being developed to work in partnership with a number of agencies such as NACCC and local solicitors. As well as developing services to include mediation by 2022.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The organization is a charitable company limited by guarantee, incorporated on 9th August 2012 and registered as a charity on 6th February 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The Directors of the Company are also Charity Trustees for the purposes of charity law and under the Company's articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the board are elected to serve for a period of three years after which they must be re-elected at the next Annual general Meeting. All members of the board members give their time voluntarily and received no benefits from the charity.

The board seeks to ensure the needs to this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising, sought to identify previous service users who would be willing to become members of the centre and use their own experience to assist the charity.

In an effort to maintain the skill mix, members of the Board are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board Trustee induction and Training. Most Trustees are already familiar with the practical work of the charity having been inclined in many aspects of its development. Additionally new trustees are invited and encouraged to attend a series of short training sessions via Study Zone (Know How) to familiarise themselves with responsibilities of trustees and attend open days and team meetings to better understand the charity and the context within which it operates. Study Zone training and other materials cover:

\*The Obligations of Board Members

\*The main documents which set out the operational framework for the charity including the Memorandum and Articles.

\*A question and answer pack has now been prepared drawing information from the various charity commission publications signposted through the Commissioner's guide "The Essential Trustee" as a follow up to these sessions. This is distributed to all new trustees along with the Memorandum and Articles and will include the latest financial statements. Feedback from new trustees about their induction will also be sought.



## **FOUNDATIONS: SUPPORTING FAMILIES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board are elected to service for a period of three years after which they must be re-elected at the next Annual General Meeting. All members of the Board members give their time voluntarily and received no benefits from the charity.

The Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising, sought to identify previous service users who would be willing to become members of the centre and use their own experience to assist the charity.

In an effort to maintain the skill mix, members of the Board are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board.

##### **Induction and training of new trustees**

Most trustees are already familiar with the practical work of the charity having been involved in many aspects of its development. Additionally, new trustees are invited and encouraged to attend a series of short training sessions via Study Zone (Know How) to familiarise themselves with responsibilities of trustees and attend open days and team meetings to better understand the charity and the context within which it operates. Study Zone training and other materials covers:

- (i) The obligations of Board members.
- (ii) The main documents which set out the operation framework for the charity including the Memorandum and Articles.
- (iii) A Question & Answer pack has been prepared drawing information from the various Charity Commission publications signposted through the Commissions' guide "the Essential Trustee" as a follow up to these sessions. This is distributed to all new trustees along with the Memorandum and Articles and will include the latest financial statements. Feedback from new trustees about their induction will also be sought.

##### **Risk management**

The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Services Manager has responsibility for the day to day operational management of the Centre, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice. Related parties, in so far as it is complimentary to the charity's objects; the charity is guided by both local and national policy.

Monthly Management meetings ensure that issues are tackled within the day to day operations and policies are regularly reviewed in line with new legislation and good practice.

## **FOUNDATIONS: SUPPORTING FAMILIES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Responsibilities of the Board of Trustees**

Company law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and applications of resources including income and expenditure for the financial year. In preparing those financial statements, the management committee should follow best practice and

- \*select suitable accounting policies and then apply them consistently;

- \*make judgements and estimates that are reasonable and prudent and prepare the financial statements on the going concern basis unless it is not appropriate to assume that the Company will continue on that basis.

- \*The board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985.

- \*The board is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

##### **Members of The Board**

Members of the Board who are directors for the purpose of company law and trustees for the purpose of charity law who served during the year and up to the date of this report are set out on page 3. In accordance with company law, as the company's directors we certify that:

- \*So far as we are aware, there is no relevant audit information of which the company's auditors are unaware and

- \*As directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's accountants are aware of that information.

##### **Accountants**

Ford Bentall was appointed as the charitable company's accountants for the year and have expressed their willingness to continue in that capacity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

08174051 (England and Wales)

##### **Registered Charity number**

1150716

##### **Registered office**

60 High Street  
Chobham  
Woking  
Surrey  
GU24 8AA

##### **Trustees**

Mr K Gulvin Chair  
Ms L J Singleton Vice Chair  
Mr M C Morris Treasurer (resigned 31/7/2021)  
Ms L Balderston  
Mr J Ford  
Ms N Liddle

##### **Company Secretary**

Ms K Singleton



## **FOUNDATIONS: SUPPORTING FAMILIES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Independent Examiner**

K A Ford  
FCCA  
Ford Bentall LLP  
Chartered Certified Accountants  
60 High Street  
Chobham  
Surrey  
GU24 8AA

##### **Senior Management Team**

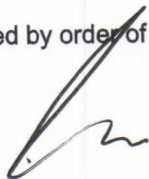
Mrs R Singleton Chief Executive  
Ms K Singleton Finance Manager

##### **Bankers**

The Co-operative Bank  
26 Military Road  
Chatham  
Kent  
ME4 4JX

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 7 June 2022 and signed on its behalf by:



Mr K Gulvin Chair - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOUNDATIONS: SUPPORTING FAMILIES

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### Independent examiner's report to the trustees of Foundations: Supporting Families ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

#### 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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

#### Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts to be reached.

K A Ford  
FCCA  
Ford Bentall LLP  
Chartered Certified Accountants  
60 High Street  
Chobham  
Surrey  
GU24 8AA

Date: 1.9.16.1.2.2.....

# FOUNDATIONS: SUPPORTING FAMILIES

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|--|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>        |       |                           |                          |                             |                             |
| <b>Charitable activities</b>             |       |                           |                          |                             |                             |
| Grants from BL, CIN, Santander and Co-op |       | 1,771                     | 7,549                    | 9,320                       | 3,469                       |
| CAFCASS grants                           |       | 21,781                    | -                        | 21,781                      | 14,805                      |
| Fees invoiced                            |       | 124,860                   | -                        | 124,860                     | 60,558                      |
| Other income                             |       | 35,471                    | -                        | 35,471                      | 28,305                      |
| <b>Total</b>                             |       | <b>183,883</b>            | <b>7,549</b>             | <b>191,432</b>              | <b>107,137</b>              |
| <b>EXPENDITURE ON</b>                    |       |                           |                          |                             |                             |
| Raising funds                            |       | 449                       | -                        | 449                         | 2,885                       |
| <b>Charitable activities</b>             |       |                           |                          |                             |                             |
| Childrens Services                       |       | 115,410                   | 6,341                    | 121,751                     | 102,573                     |
| <b>Total</b>                             |       | <b>115,859</b>            | <b>6,341</b>             | <b>122,200</b>              | <b>105,458</b>              |
| <b>NET INCOME</b>                        |       | <b>68,024</b>             | <b>1,208</b>             | <b>69,232</b>               | <b>1,679</b>                |
| Transfers between funds                  | 8     | 759                       | (759)                    | -                           | -                           |
| Net movement in funds                    |       | 68,783                    | 449                      | 69,232                      | 1,679                       |
| <b>RECONCILIATION OF FUNDS</b>           |       |                           |                          |                             |                             |
| Total funds brought forward              |       | 119,580                   | -                        | 119,580                     | 117,901                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b>       |       | <b>188,363</b>            | <b>449</b>               | <b>188,812</b>              | <b>119,580</b>              |

The notes form part of these financial statements



# FOUNDATIONS: SUPPORTING FAMILIES

## BALANCE SHEET 31 AUGUST 2021

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|--|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |       |                           |                          |                             |                             |
| Tangible assets                              | 5     | 19,030                    | -                        | 19,030                      | 3,071                       |
| <b>CURRENT ASSETS</b>                        |       |                           |                          |                             |                             |
| Debtors                                      | 6     | 40,479                    | -                        | 40,479                      | 22,447                      |
| Cash at bank and in hand                     |       | 125,962                   | 6,036                    | 131,998                     | 102,073                     |
|  |       | <u>166,441</u>            | <u>6,036</u>             | <u>172,477</u>              | <u>124,520</u>              |
| <b>CREDITORS</b>                             |       |                           |                          |                             |                             |
| Amounts falling due within one year          | 7     | 2,892                     | (5,587)                  | (2,695)                     | (8,011)                     |
| <b>NET CURRENT ASSETS</b>                    |       | <u>169,333</u>            | <u>449</u>               | <u>169,782</u>              | <u>116,509</u>              |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>188,363</u>            | <u>449</u>               | <u>188,812</u>              | <u>119,580</u>              |
| <b>NET ASSETS</b>                            |       | <u>188,363</u>            | <u>449</u>               | <u>188,812</u>              | <u>119,580</u>              |
| <b>FUNDS</b>                                 | 8     |                           |                          |                             |                             |
| Unrestricted funds                           |       |                           |                          | 188,363                     | 119,580                     |
| Restricted funds                             |       |                           |                          | 449                         | -                           |
| <b>TOTAL FUNDS</b>                           |       |                           |                          | <u>188,812</u>              | <u>119,580</u>              |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

## FOUNDATIONS: SUPPORTING FAMILIES

### BALANCE SHEET - continued 31 AUGUST 2021

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 7 June 2022 and were signed on its behalf by:

A handwritten signature in blue ink, appearing to be 'L J Singleton', written in a cursive style.

Ms L J Singleton Vice Chair - Trustee

The notes form part of these financial statements



## FOUNDATIONS: SUPPORTING FAMILIES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charitable company was incorporated in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office and nature of the charities operations are disclosed in the Report of the Trustees.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Changes in accounting policies**

Notes Forming part of the Financial Statements for the year ended 31 August 2019

##### **1. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

##### **(a) Basis of Accounting**

The financial statements have been prepared under the historical cost convention as modified by the inclusion of fixed asset investments at market value, and in accordance with the Companies Act 1985 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

##### **(b) Fund Accounting**

\*Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values

\*Designated funds are unrestricted funds earmarked by the Board for particular purposes.

\*Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

##### **(c) Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

\*Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable, grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognized when the charity becomes unconditionally entitled to the grant.

\*Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

\*Incoming resources from grants, where related to performance and specific deliverable, are accounted for as the charity earns the right to consideration by its performance.



## FOUNDATIONS: SUPPORTING FAMILIES

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021

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#### 1. ACCOUNTING POLICIES - continued

##### Changes in accounting policies

###### (d) Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

\*Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

\*Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

##### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Tangible fixed assets

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

|                       |               |
|-----------------------|---------------|
| Short leasehold       | - 15% on cost |
| Fixtures and fittings | - 20% on cost |
| Computer equipment    | - 33% on cost |

##### Taxation

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

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Board for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

## FOUNDATIONS: SUPPORTING FAMILIES

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021

#### 2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

|                             | 2021<br>£    | 2020<br>£  |
|-----------------------------|--------------|------------|
| Depreciation - owned assets | <u>2,880</u> | <u>592</u> |

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

##### Trustees' expenses

There were no expenses reimbursed to trustees during the year ended 31 August 2021 (2020 : £nil).

#### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|  | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|--|---------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>        |                           |                          |                     |
| <b>Charitable activities</b>             |                           |                          |                     |
| Grants from BL, CIN, Santander and Co-op | (4,328)                   | 7,797                    | 3,469               |
| CAFCASS grants                           | 14,805                    | -                        | 14,805              |
| Fees invoiced                            | 60,558                    | -                        | 60,558              |
| Other income                             | <u>28,304</u>             | <u>1</u>                 | <u>28,305</u>       |
| <b>Total</b>                             | <u>99,339</u>             | <u>7,798</u>             | <u>107,137</u>      |
| <b>EXPENDITURE ON</b>                    |                           |                          |                     |
| Raising funds                            | 2,885                     | -                        | 2,885               |
| <b>Charitable activities</b>             |                           |                          |                     |
| Childrens Services                       | <u>102,573</u>            | <u>-</u>                 | <u>102,573</u>      |
| <b>Total</b>                             | <u>105,458</u>            | <u>-</u>                 | <u>105,458</u>      |
| <b>NET INCOME/(EXPENDITURE)</b>          | <u>(6,119)</u>            | <u>7,798</u>             | <u>1,679</u>        |
| <b>Transfers between funds</b>           | <u>4,424</u>              | <u>(4,424)</u>           | <u>-</u>            |
| <b>Net movement in funds</b>             | <u>(1,695)</u>            | <u>3,374</u>             | <u>1,679</u>        |
| <b>RECONCILIATION OF FUNDS</b>           |                           |                          |                     |
| <b>Total funds brought forward</b>       | <u>113,826</u>            | <u>4,075</u>             | <u>117,901</u>      |



# FOUNDATIONS: SUPPORTING FAMILIES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021

### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|--------------------------|---------------------|
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b>112,131</b>            | <b>7,449</b>             | <b>119,580</b>      |

### 5. TANGIBLE FIXED ASSETS

|                       | Short<br>leasehold<br>£ | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£ |
|-----------------------|-------------------------|----------------------------------|----------------------------|-------------|
| <b>COST</b>           |                         |                                  |                            |             |
| At 1 September 2020   | -                       | 3,158                            | 2,372                      | 5,530       |
| Additions             | 10,190                  | 6,772                            | 1,877                      | 18,839      |
| At 31 August 2021     | 10,190                  | 9,930                            | 4,249                      | 24,369      |
| <b>DEPRECIATION</b>   |                         |                                  |                            |             |
| At 1 September 2020   | -                       | 1,900                            | 559                        | 2,459       |
| Charge for year       | 1,147                   | 796                              | 937                        | 2,880       |
| At 31 August 2021     | 1,147                   | 2,696                            | 1,496                      | 5,339       |
| <b>NET BOOK VALUE</b> |                         |                                  |                            |             |
| At 31 August 2021     | 9,043                   | 7,234                            | 2,753                      | 19,030      |
| At 31 August 2020     | -                       | 1,258                            | 1,813                      | 3,071       |

### 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                               | 2021<br>£     | 2020<br>£     |
|-------------------------------|---------------|---------------|
| Trade debtors                 | 35,194        | 11,228        |
| Social security and other tax | 4,873         | 10,815        |
| Prepayments                   | 412           | 404           |
|                               | <b>40,479</b> | <b>22,447</b> |

# FOUNDATIONS: SUPPORTING FAMILIES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021

### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                            | 2021<br>£    | 2020<br>£    |
|----------------------------|--------------|--------------|
| Accrued expenses           | 2,695        | 2,423        |
| Deferred government grants | -            | 5,588        |
|                            | <u>2,695</u> | <u>8,011</u> |

### 8. MOVEMENT IN FUNDS

|                           | At 1/9/20<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/8/21<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 119,580        | 68,024                           | 759                                | 188,363            |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| Co-op                     | -              | 1,208                            | (759)                              | 449                |
| <b>TOTAL FUNDS</b>        | <u>119,580</u> | <u>69,232</u>                    | <u>-</u>                           | <u>188,812</u>     |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 183,883                    | (115,859)                  | 68,024                    |
| <b>Restricted funds</b>   |                            |                            |                           |
| Co-op                     | 7,549                      | (6,341)                    | 1,208                     |
| <b>TOTAL FUNDS</b>        | <u>191,432</u>             | <u>(122,200)</u>           | <u>69,232</u>             |

### Comparatives for movement in funds

|                           | At 1/9/19<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/8/20<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 113,826        | 1,330                            | 4,424                              | 119,580            |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| Co-op                     | 4,075          | 349                              | (4,424)                            | -                  |
| <b>TOTAL FUNDS</b>        | <u>117,901</u> | <u>1,679</u>                     | <u>-</u>                           | <u>119,580</u>     |



# FOUNDATIONS: SUPPORTING FAMILIES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021

### 8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 99,339                     | (98,009)                   | 1,330                     |
| <b>Restricted funds</b>   |                            |                            |                           |
| Co-op                     | 7,798                      | (7,449)                    | 349                       |
| <b>TOTAL FUNDS</b>        | <u>107,137</u>             | <u>(105,458)</u>           | <u>1,679</u>              |

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At 1/9/19<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/8/21<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 113,826        | 69,354                           | 5,183                              | 188,363            |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| Co-op                     | 4,075          | 1,557                            | (5,183)                            | 449                |
| <b>TOTAL FUNDS</b>        | <u>117,901</u> | <u>70,911</u>                    | <u>-</u>                           | <u>188,812</u>     |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 283,222                    | (213,868)                  | 69,354                    |
| <b>Restricted funds</b>   |                            |                            |                           |
| Co-op                     | 15,347                     | (13,790)                   | 1,557                     |
| <b>TOTAL FUNDS</b>        | <u>298,569</u>             | <u>(227,658)</u>           | <u>70,911</u>             |

## **FOUNDATIONS: SUPPORTING FAMILIES**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **9. CONTINGENT LIABILITIES**

A claim has been made against the Foundation for alleged trade mark infringement and passing off. The Trustees are of the opinion that the claim is spurious and made without any legal basis. The claim has been refuted and will be vigorously defended.

#### **10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2021 (2020: £nil).



## FOUNDATIONS: SUPPORTING FAMILIES

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

|                                 | 2021<br>£      | 2020<br>£      |
|---------------------------------|----------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>    |                |                |
| <b>Charitable activities</b>    |                |                |
| Grants from BL, CiN, Santander  | 9,320          | 7,797          |
| Grants from CAF/CASS            | 21,781         | 14,805         |
| Children's Services             | 124,860        | 56,230         |
|                                 | <u>155,961</u> | <u>78,832</u>  |
| <b>Other income</b>             |                |                |
| JRS Grants                      | 32,816         | 20,960         |
| Government grants               | 2,655          | 7,345          |
|                                 | <u>35,471</u>  | <u>28,305</u>  |
| <b>Total incoming resources</b> | <b>191,432</b> | <b>107,137</b> |
| <b>EXPENDITURE</b>              |                |                |
| <b>Charitable activities</b>    |                |                |
| Wages                           | 84,969         | 76,839         |
| Pension contributions           | 1,107          | 1,052          |
| Travel costs                    | 2,886          | 1,779          |
| Training, materials, resources  | 1,119          | 2,869          |
|                                 | <u>90,081</u>  | <u>82,539</u>  |
| <b>Support costs</b>            |                |                |
| <b>Management</b>               |                |                |
| Rent, rates and water           | 6,160          | 6,282          |
| Insurance                       | 1,509          | 1,990          |
| Light and heat                  | 2,590          | 1,640          |
| Telephone                       | 787            | 602            |
| Postage and stationery          | 592            | 626            |
| Repairs & renewals              | 8,561          | 2,540          |
| Sundries                        | 64             | 130            |
| Marketing and research          | 266            | 368            |
| Software & services             | 2,263          | 3,240          |
| Subscriptions                   | 1,002          | 830            |
| Bad debts                       | -              | 238            |
|                                 | <u>23,794</u>  | <u>18,486</u>  |
| <b>Finance</b>                  |                |                |
| Bank charges                    | 2,866          | -              |
| Short leasehold                 | 1,147          | -              |
| Carried forward                 | 4,013          | -              |

This page does not form part of the statutory financial statements

## FOUNDATIONS: SUPPORTING FAMILIES

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

|                          | 2021<br>£      | 2020<br>£      |
|--------------------------|----------------|----------------|
| <b>Finance</b>           |                |                |
| Brought forward          | 4,013          | -              |
| Fixtures and fittings    | 796            | 181            |
| Computer equipment       | 936            | 412            |
|                          | <u>5,745</u>   | <u>593</u>     |
| <b>Governance costs</b>  |                |                |
| Accountancy fees         | 2,436          | 2,124          |
| Legal fees               | 144            | 1,716          |
|                          | <u>2,580</u>   | <u>3,840</u>   |
| Total resources expended | <u>122,200</u> | <u>105,458</u> |
| <b>Net income</b>        | <u>69,232</u>  | <u>1,679</u>   |

This page does not form part of the statutory financial statements