

EXTRA - Support for Families

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Lambert Chapman LLP
Chartered Accountants and Registered Statutory Auditors
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EXTRA - Support for Families

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EXTRA - Support for Families

Reference and Administrative Details

Trustees	B C Carroll JP P R Byford L S Goddard B M Mann E C Goddard
Charity Registration Number	1158891
Principal Office	Jaywick Community Resource Centre Brooklands Gardens Jaywick Clacton-On-Sea Essex CO15 2JP
Independent Examiner	Lisa Greenwood FCCA Lambert Chapman LLP Chartered Accountants and Registered Statutory Auditors 3 Warners Mill Silks Way Braintree Essex CM7 3GB
Bankers	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ

EXTRA - Support for Families

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

EXTRA - Support for Families (known as 'EXTRA') aims to advance education and promote good health and wellbeing among parents/carers in North East Essex by providing and assisting in the provision of programmes and workshops in parenting skills, family support and other related activities in order that their children may develop into emotionally and physically able adults.

Objectives, strategies and activities

The Tendring District of North Essex contains some of the most deprived communities in England, in which parents are faced with significant challenges in bringing up their children. EXTRA offers a wide range of universal and targeted parenting support courses, workshops, informal workshops, and parent peer support groups throughout the Tendring District. The informal and friendly approach of EXTRA's staff team and provision of a nurturing environment in groups, as well as practical support through childcare and transport for families, has been an important factor in achieving the aims of the Charity. EXTRA has strong relationships with partner agencies, with established referral pathways to and from the project, as well as working with a range of partners to run parenting courses. EXTRA also has trained parent volunteers to assist in the delivery of support in courses and parent peer support sessions.

The majority of our funding has contributed to the core running costs and the delivery of programmes such as Support with Additional Needs, Step by Step and various workshops and peer to peer support groups. Funding from Realising Ambitions allowed us to run the final three Improving Your Emotional Wellbeing courses, supporting parents' emotional health.

Public benefit

The Trustees believe that the activities undertaken within the Charity, to fulfil its aims and objectives, are done so to further public benefit.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

We would like to thank our volunteers for their dedication and commitment to EXTRA. EXTRA is currently supported by 3 volunteers who oversee the Peer-to-Peer support groups and are integral in welcoming new parents. Many of our volunteers have attended courses themselves and some have gone on to attend our facilitation skills training with a view to co-facilitating our programmes and workshops. One of our volunteers has been successful in her training and is now working as a Trainee associate facilitator.

Financial review

Policy on reserves

The total reserves of the Charity are £184,493, of which £64,174 is restricted. Available free reserves (which exclude fixed assets) are £117,915.

EXTRA maintains a policy of holding reserves to cover at least five months running costs, approximately £70,000, in the event that the charity needs to be closed. This is to cover staff redundancy payments and any outstanding office overheads, and to ensure that parents/carers actively engaged with EXTRA at that time can continue to attend current termly programmes and be supported in their transition to other support providers.

EXTRA - Support for Families

Trustees' Report (continued)

Principal funding sources

Our main source of funding is through grants, which total £62,000 in the year.

The largest grant secured in the year comes from CVS Tendering, which totals £45,000, and contributed towards the Charity's main objective by way of running supportive programmes for parents and carers.

We are fortunate to be in a good position with our unrestricted reserves and will continue to look into ways to improve these in the coming years.

EXTRA has been generously supported by funders since 2009, firstly as a Community Interest Company, and since 2014 as a Charitable Incorporated Organisation. We are working hard to secure funding to take the charity into the future and to explore different funding streams to ensure sustainability.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	B C Carroll JP
	P R Byford
	L S Goddard
	B M Mann
	K H Rowland (resigned 8 November 2023)
	E C Goddard (appointed 1 October 2023)
Chairman:	B C Carroll JP

EXTRA - Support for Families

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

EXTRA is a Charitable Incorporated Organisation, governed by its constitution, a foundation model, dated 17th October 2014 and registered with the Charity Commission.

Recruitment and appointment of trustees

EXTRA has 5 Trustees who meet quarterly or more frequently as necessary. Trustees are appointed in accordance with its Constitution. Trustees are appointed for a term of 3 years by a resolution passed at a properly convened meeting of the Charity Trustees.

In selecting individuals for appointment, the Charity Trustees have regard to the skills, knowledge and experience needed for the effective administration of EXTRA Support for Families CIO.

Induction and training of trustees

It is policy for new Trustees to receive a copy of the Trust Constitution together with copies of Charity Commission Guideline booklets. Training and induction are on an ongoing basis via attendance at Trustees' meetings.

The annual report was approved by the trustees of the charity on 17 January 2024 and signed on its behalf by:

.....
B C Carroll JP
Chairman and trustee

EXTRA - Support for Families

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 17 January 2024 and signed on its behalf by:

.....
B C Carroll JP
Chairman and Trustee

EXTRA - Support for Families

Independent Examiner's Report to the trustees of EXTRA - Support for Families

I report to the trustees on my examination of the accounts of EXTRA - Support for Families for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of EXTRA - Support for Families you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the EXTRA - Support for Families accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of EXTRA - Support for Families as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
Lisa Greenwood FCCA
Chartered Accountants and Registered Statutory Auditors
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

18 January 2024

EXTRA - Support for Families

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	2,000	62,400	64,400	235,851
Charitable activities	3	2,352	-	2,352	-
Investment income	4	1,158	-	1,158	32
Other income	5	5,000	-	5,000	4,000
Total income		<u>10,510</u>	<u>62,400</u>	<u>72,910</u>	<u>239,883</u>
Expenditure on:					
Charitable activities	6	<u>(11,629)</u>	<u>(164,586)</u>	<u>(176,215)</u>	<u>(152,514)</u>
Total expenditure		<u>(11,629)</u>	<u>(164,586)</u>	<u>(176,215)</u>	<u>(152,514)</u>
Net (expenditure)/income		(1,119)	(102,186)	(103,305)	87,369
Gross transfers between funds		<u>(364)</u>	<u>364</u>	<u>-</u>	<u>-</u>
Net movement in funds		(1,483)	(101,822)	(103,305)	87,369
Reconciliation of funds					
Total funds brought forward		<u>121,802</u>	<u>165,996</u>	<u>287,798</u>	<u>200,429</u>
Total funds carried forward	18	<u><u>120,319</u></u>	<u><u>64,174</u></u>	<u><u>184,493</u></u>	<u><u>287,798</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 18.

EXTRA - Support for Families

(Registration number: 1158891)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	2,404	3,261
Current assets			
Debtors	14	45,384	104,236
Cash at bank and in hand	15	<u>143,962</u>	<u>183,626</u>
		189,346	287,862
Creditors: Amounts falling due within one year	16	<u>(7,257)</u>	<u>(3,325)</u>
Net current assets		<u>182,089</u>	<u>284,537</u>
Net assets		<u>184,493</u>	<u>287,798</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	18	64,174	165,996
Unrestricted income funds			
Unrestricted funds		<u>120,319</u>	<u>121,802</u>
Total funds	18	<u>184,493</u>	<u>287,798</u>

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on
17 January 2024 and signed on their behalf by:

.....
B C Carroll JP
Chairman and trustee

EXTRA - Support for Families

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

EXTRA - Support for Families meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements

Apart from those judgements involving estimations, the trustees have not made any judgements in the process of applying the entity's accounting policies that have significant effect on the amounts recognised in the accounts.

Key sources of estimation uncertainty

There are no key assumptions concerning the future or other key estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Interest income is recognised when receivable.

Charitable activities

Charitable activity income refers to monies received from such activities as running classes to further the Charity's objectives and other contracted services.

This income is recognised when received.

EXTRA - Support for Families

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Other income

Other income relates to Employer's allowance received and is recognised when payroll is submitted each month.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

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

These include the costs attributable to the charity's compliance with constitutional and statutory requirements.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and Machinery	25% reducing balance method and 25% straight line method
Office equipment	33% straight line method

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

EXTRA - Support for Families

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Grants, including capital grants;				
Grants	-	62,000	62,000	235,851
Donations and legacies	2,000	400	2,400	-
	<u>2,000</u>	<u>62,400</u>	<u>64,400</u>	<u>235,851</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Paid classes	2,352	-	2,352	-

4 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income;				
Interest receivable on bank deposits	1,158	-	1,158	32

5 Other income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Employer's allowance	5,000	-	5,000	4,000

EXTRA - Support for Families

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Telephone		-	2,944	2,944	3,287
Direct costs		534	3,983	4,517	799
Depreciation of plant and machinery		418	-	418	476
Depreciation of office equipment		2,185	-	2,185	1,929
Staff training		669	-	669	2,411
Rent		-	11,741	11,741	12,181
Insurance		-	1,519	1,519	1,417
Computer software and maintenance costs		-	4,183	4,183	2,149
Printing, postage and stationery		-	2,147	2,147	2,746
Trade Subscriptions		-	440	440	616
Sundry expenses		-	137	137	830
Programme costs		34	8,361	8,395	1,340
Travel and Subsistence		22	747	769	4,887
Consulting		-	16,235	16,235	5,285
Staff entertainment		124	-	124	-
Bank charges		-	72	72	16
Advertising		30	384	414	-
Facilitators		-	3,879	3,879	-
Cleaning		-	987	987	-
Legal and professional fees		-	2,155	2,155	-
Staff costs	10	6,153	102,460	108,613	109,136
Governance costs	7	1,460	2,212	3,672	3,009
		<u>11,629</u>	<u>164,586</u>	<u>176,215</u>	<u>152,514</u>

EXTRA - Support for Families

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Independent examiner fees				
Examination of the financial statements	2,120	-	2,120	1,879
Other accountancy fees	(660)	1,854	1,194	1,130
Trustees expenses and meeting costs	-	358	358	-
	1,460	2,212	3,672	3,009

8 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	2,603	2,405

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

L S Goddard

£304 (2022: £Nil) of expenses were reimbursed to L S Goddard during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	97,697	100,403
Social security costs	8,804	6,282
Pension costs	2,112	2,451
	108,613	109,136

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2023 No	2022 No
Average employees	6	6

EXTRA - Support for Families

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £53,238 (2022 - £46,681).

11 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	2,120	1,879

12 Taxation

The charity is a registered charity and is potentially exempt from taxation on the basis that the surplus is retained for charitable purposes.

13 Tangible fixed assets

	Plant and Machinery £	Office equipment £	Total £
Cost			
At 1 April 2022	5,267	6,369	11,636
Additions	-	1,746	1,746
At 31 March 2023	5,267	8,115	13,382
Depreciation			
At 1 April 2022	4,083	4,292	8,375
Charge for the year	418	2,185	2,603
At 31 March 2023	4,501	6,477	10,978
Net book value			
At 31 March 2023	766	1,638	2,404
At 31 March 2022	1,184	2,077	3,261

14 Debtors

	2023 £	2022 £
Prepayments	384	384
Accrued income	45,000	103,852
	45,384	104,236

EXTRA - Support for Families

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

15 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>143,962</u>	<u>183,626</u>

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	4,179	1,147
Other creditors	-	157
Accruals	<u>3,078</u>	<u>2,021</u>
	<u>7,257</u>	<u>3,325</u>

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,112 (2022 - £2,451).

EXTRA - Support for Families

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

18 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted funds	121,802	10,510	(11,629)	(364)	120,319
Restricted funds					
CVST - Realising Ambitions	11,250	-	(11,591)	341	-
TCVS	5	-	(1)	-	4
National Lottery Development Fund	154,741	-	(135,671)	-	19,070
EFC: Chrysalis Fund	-	15,000	(14,900)	-	100
Essex Health & Wellbeing Alliance: Start Well Fund	-	45,000	-	-	45,000
ECF: East of England Co-op Emergency Fund	-	2,000	(2,023)	23	-
Christmas Outings for Families	-	400	(400)	-	-
Total restricted funds	<u>165,996</u>	<u>62,400</u>	<u>(164,586)</u>	<u>364</u>	<u>64,174</u>
Total funds	<u><u>287,798</u></u>	<u><u>72,910</u></u>	<u><u>(176,215)</u></u>	<u><u>-</u></u>	<u><u>184,493</u></u>

EXTRA - Support for Families

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Unrestricted funds	119,519	4,032	(6,405)	4,656	121,802
Restricted					
The Rank Fund	548	300	(713)	(135)	-
CVST - Realising Ambitions	-	15,000	(3,750)	-	11,250
TCVS	148	-	(143)	-	5
COVID-19 Response Fund	4,074	-	-	(4,074)	-
The National Lottery Community Fund - Extension Fund	66,291	-	(66,291)	-	-
Henry Smith	6,033	20,000	(26,033)	-	-
Garfield Weston	3,816	-	(3,816)	-	-
Autism Anglia	-	4,781	(4,781)	-	-
Colchester Catalyst	-	8,925	(8,979)	54	-
ECF Covid Response	-	20,000	(19,499)	(501)	-
ECF Realising Ambitions	-	2,985	(2,985)	-	-
National Lottery Development Fund	-	161,813	(7,072)	-	154,741
CJRS Grant	-	2,047	(2,047)	-	-
Total restricted funds	<u>80,910</u>	<u>235,851</u>	<u>(146,109)</u>	<u>(4,656)</u>	<u>165,996</u>
Total funds	<u><u>200,429</u></u>	<u><u>239,883</u></u>	<u><u>(152,514)</u></u>	<u><u>-</u></u>	<u><u>287,798</u></u>

EXTRA - Support for Families

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Purpose of Funds

Unrestricted funds

General funds - to cover running costs in the event of reduced funding. The trustees aim to have at least five months' worth of running costs in reserves.

Restricted funds

CVST - Realising Ambitions: To deliver parenting programmes to help parents and carers improve their mental health. Last year a grant of £15,000 was received to enable the Charity to provide courses between January 2022 and March 2023. One course was in the prior year ending March 2022, a further three courses fall within this financial year. This was all spent during the year.

TCVS: To provide winter comfort packs for very vulnerable families. This was all spent in the year.

National Lottery Development Fund: To enable EXTRA to plan, develop and continue to deliver support to parents/carers in the Tendring district, via a range of courses, workshops and peer to peer support groups. Some of the funds were allocated to plan for the future regarding sustainability and impact.

ECF: Chrysalis Fund - A grant over 2 years to assist with core costs of a project to provide support services to families living in deprived areas of the Tendring district. £100 remains at the end of the 2023 period to be used on wages in the next financial year.

Essex Health & Wellbeing Alliance: Start Well Fund - £45,000 was granted in the year to assist in running supportive programmes for parents and carers to help provide therapeutic support for their children. This balance has been carried forward to be used in future periods.

ECF: East of England Co-op Emergency Fund - £2,000 was provided in the year to provide a centre for parents, carers and others experiencing isolation in Jaywick. This was all spent in the year.

Christmas Outings for Families: Donations from Sea Lions and Gallopers Wind Farm of £200 each were given to provide Christmas outings for families that the Charity helps support.

EXTRA - Support for Families

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	2,404	-	2,404
Current assets	125,172	64,174	189,346
Current liabilities	(7,257)	-	(7,257)
Total net assets	<u>120,319</u>	<u>64,174</u>	<u>184,493</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	3,261	-	3,261
Current assets	121,866	165,996	287,862
Current liabilities	(3,325)	-	(3,325)
Total net assets	<u>121,802</u>	<u>165,996</u>	<u>287,798</u>

20 Related party transactions

There were no related party transactions in the year.