

Our Ref: CF/TA/HWW/C034/213982

19 November 2024

Mr P Dartford
Children and Families Staffordshire
The Bridge Centre
Birches Head Road
Stoke-on-Trent
Staffordshire
ST2 8DD



**SENT BY EMAIL ONLY
FOR ELECTRONIC SIGNATURE**

Dear Peter

CHILDREN AND FAMILIES STAFFORDSHIRE CIO – 31 MARCH 2024

Further to the approval of the draft accounts, I now enclose the following for you to deal with as indicated below:

1. A copy of the accounts, would you please sign the Trustees Report and Balance Sheet where indicated and I will then sign the Independent Examiners Report.
2. Our letter of representation which we require for our files. If this is approved, please sign where indicated.
3. We will prepare and post the opening balance adjustments to Quick Books which will align your system to these statutory accounts.

If you have any queries please do not hesitate to contact me.

Kind regards.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Carl France', with a long horizontal stroke extending to the right.

Carl France

Email: carl.france@geens.co.uk

Geens Limited

Registered Office address: Graphic House, 124 City Road, Stoke-on-Trent, ST4 2PH

T: 01782 847952 E: info@geens.co.uk W: www.geens.co.uk

Registered in England and Wales number 08430716

Directors: Karen Staley BSc FCA, Carl France, Dean Clacher FCCA, Chris Beeston ACA CTA

Registered to carry on audit work in the UK, regulated for a range of investment business activities, and licensed to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England & Wales.



CHILDREN AND FAMILIES STAFFORDSHIRE CIO
KNOWN AS 'FAMILY FOCUS STAFFS'
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

CHILDREN AND FAMILIES STAFFORDSHIRE CIO KNOWN AS 'FAMILY FOCUS STAFFS' LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Susan Tams Katie Forrest-Hay Paul Beasley Christopher Austin Peter Dartford	(Appointed 19 April 2023)
Charity number	1160984	
Registered office	The Bridge Centre Birches Head Road Stoke-on-Trent Staffordshire ST2 8DD	
Independent examiner	C B V France Geens Limited Graphic House 124 City Road Stoke on Trent ST4 2PH	

CHILDREN AND FAMILIES STAFFORDSHIRE CIO KNOWN AS 'FAMILY FOCUS STAFFS' CONTENTS

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CHILDREN AND FAMILIES STAFFORDSHIRE CIO KNOWN AS 'FAMILY FOCUS STAFFS' TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

Objectives and activities

The charity's objects are:

- 1) Advancement of health and the saving of lives of children, parents and carers of children
- 2) The relief of those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage of children and parents, and carers of children.

The aims of the CIO are to provide a service to children and their families ensuring all children and young people are supported to access the opportunities and help they need to be successful throughout childhood and adult life. The CIO endeavours to be preventative and is provided early in a child's/ young person's life before the situation and issues escalate. We aim to support parents to build resilience and better lives for themselves and their children. We focus on providing a holistic service that takes into account the needs of the family as well as individual needs within that family.

Children and Families Staffordshire achieves this by providing one to one support for families during the early years. We provide one to one support for families during anti-natal and postnatal periods to ensure healthy pregnancies, good emotional wellbeing, building strong attachments and supporting the home learning environment to ensure school confidence and readiness.

For families with older children we offer a holistic family support package tailored to individual needs. Support is provided to the entire family including; the child, siblings, parents/carers and kinship carers. Support is usually offered within the family home. We offer support around accessing statutory and non-statutory services, advice and support around accommodation, healthy living, emotional wellbeing, parenting advice and parenting programmes, building confidence and self-esteem.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The results for the year are set out on pages 5 to 16.

Children and Families Staffordshire provide a range of volunteering opportunities for local individuals. Including, but not exclusive to, family support, peer mentoring, early years education, welfare and benefit advisors, administrative work, Information Technology, fundraising, marketing and promotions.

CHILDREN AND FAMILIES STAFFORDSHIRE CIO KNOWN AS 'FAMILY FOCUS STAFFS' TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

From 2023 to 2024, families in the United Kingdom have continued to face challenges due to the cost of living crisis and the lingering effects of the coronavirus pandemic. Family Focus has observed the daily impact on families, particularly regarding children's social, emotional, and academic growth.

Operating in Stoke on Trent, which ranks as the 12th most deprived local authority, Family Focus has seen an increase in support requests from struggling families in our city. We have maintained our one-on-one family support within homes, staying true to our mission of providing assistance in environments where families feel safe and comfortable discussing their challenges. By building strong relationships, we are able to support them in their times of need. In 2023 to 2024, we expanded our program offerings and became the only voluntary sector organisation in Stoke on Trent qualified to deliver a variety of Incredible Years programs to a diverse array of families.

Family Focus has remained committed to its core values, learning from lived experiences and believing that individuals possess the solutions to their own challenges, while also drawing on academic research to ensure our support is of high quality and backed by empirical evidence. Throughout the year, we have recruited individuals who have previously received support to provide advice and guidance for our organisation and to deliver programs aimed at reducing the stigma associated with attending parenting programs.

Our family support team provided in-house assistance to 262 families over the year. Our parenting programs continued across Stoke on Trent, expanding to include local schools, community venues, and accommodations for vulnerable families. We organised short-term respite activities for 219 children with disabilities in Stoke on Trent, providing 148 opportunities for children to access community venues and activities that would have been unattainable without our support. As we move into 2024 and beyond, we will persist in striving to achieve our strategic objectives and build upon the solid foundation established this year. Our dedicated support team will continue to uphold Family Focus Staffs' values by creating opportunities, fostering resilience, and assisting the most vulnerable families throughout Stoke on Trent and Staffordshire.

Financial review

The charity had a net surplus for the year of £4,401 (2023: £76,359). At the year end it had a net surplus of unrestricted funds (excluding designated funds) of £148,319 (2023: £152,814) and restricted funds £69,523 (2023: £61,421). No material uncertainties exist.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Children and Families Staffordshire is constituted as a Charitable Incorporated Organisation (CIO). The trustees are elected by the members and have had regard to the guidance issued by the Charity Commission on public benefit. None of the trustees has any beneficial interest in the CIO.

**CHILDREN AND FAMILIES STAFFORDSHIRE CIO
KNOWN AS 'FAMILY FOCUS STAFFS'
TRUSTEES' REPORT (CONTINUED)
*FOR THE YEAR ENDED 31 MARCH 2024***

The trustees who served during the year and up to the date of signature of the financial statements were:

Susan Tams

Katie Forrest-Hay

Paul Beasley

Christopher Austin

Peter Dartford

(Appointed 19 April 2023)

Graham Hill

(Resigned 19 July 2023)

Trustees are recruited through a variety of channels, including social media advertising, promotion of the organisation and personal recommendations from current trustees.

Potential trustees are invited by the Chair to observe Management Committee meetings. Individuals who then express an interest in becoming a trustee are invited to complete a formal application, provide references and undergo an enhanced level DBS check. The board of trustees are keen to recruit new trustees who can bring new skills and experience to the charity.

The trustees' report was approved by the Board of Trustees.


Peter Dartford (Nov 19, 2024 17:43 GMT)

Peter Dartford

Trustee

Date: **Nov 19, 2024**

**CHILDREN AND FAMILIES STAFFORDSHIRE CIO
KNOWN AS 'FAMILY FOCUS STAFFS'
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CHILDREN AND FAMILIES STAFFORDSHIRE CIO**

I report to the trustees on my examination of the financial statements of Children and Families Staffordshire CIO (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

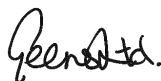
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable 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 financial statements to be reached.



C B V France
Geens Limited
Graphic House
124 City Road
Stoke on Trent
ST4 2PH

Dated: Nov 20, 2024

**CHILDREN AND FAMILIES STAFFORDSHIRE CIO
KNOWN AS 'FAMILY FOCUS STAFFS'
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income from:						
Donations and legacies	3	41,013	-	-	41,013	85,928
Charitable activities	4	-	-	165,246	165,246	153,770
Investments	5	3,039	-	-	3,039	1,164
Total income		44,052	-	165,246	209,298	240,862
Expenditure on:						
Charitable activities	6	45,288	-	159,609	204,897	164,503
Total expenditure		45,288	-	159,609	204,897	164,503
Net income/(expenditure)		(1,236)	-	5,637	4,401	76,359
Transfers between funds		(3,259)	794	2,465	-	-
Net movement in funds		(4,495)	794	8,102	4,401	76,359
Reconciliation of funds:						
Fund balances at 1 April 2023		152,814	7,545	61,421	221,780	145,421
Fund balances at 31 March 2024		148,319	8,339	69,523	226,181	221,780

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**CHILDREN AND FAMILIES STAFFORDSHIRE CIO
KNOWN AS 'FAMILY FOCUS STAFFS'
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
Income from:					
Donations and legacies	3	85,928	-	-	85,928
Charitable activities	4	-	-	153,770	153,770
Investments	5	1,164	-	-	1,164
Total income		87,092	-	153,770	240,862
Expenditure on:					
Charitable activities	6	49,476	-	115,027	164,503
Total expenditure		49,476	-	115,027	164,503
Net income		37,616	-	38,743	76,359
Transfers between funds		(11,653)	-	11,653	-
Net movement in funds		25,963	-	50,396	76,359
Reconciliation of funds:					
Fund balances at 1 April 2022		126,851	7,545	11,025	145,421
Fund balances at 31 March 2023		152,814	7,545	61,421	221,780

**CHILDREN AND FAMILIES STAFFORDSHIRE CIO
KNOWN AS 'FAMILY FOCUS STAFFS'
BALANCE SHEET**

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		886		633
Current assets					
Debtors	12	16,126		15,927	
Cash at bank and in hand		215,549		211,442	
		231,675		227,369	
Creditors: amounts falling due within one year	13	(6,380)		(6,222)	
Net current assets			225,295		221,147
Total assets less current liabilities			226,181		221,780
Net assets			226,181		221,780
The funds of the charity					
Restricted income funds	15	69,523		61,421	
Unrestricted funds - general		148,319		152,814	
Unrestricted funds - designated	16	8,339		7,545	
		226,181		221,780	

The financial statements were approved by the trustees on Nov 19, 2024

 (Nov 19, 2024 17:43 GMT)

Peter Dartford
Trustee

CHILDREN AND FAMILIES STAFFORDSHIRE CIO KNOWN AS 'FAMILY FOCUS STAFFS' NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Children and Families Staffordshire is a Charitable Incorporated Organisation that was formed on 19th March 2015.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity, based on reserves, planned staffing levels and already secured contracts, has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**CHILDREN AND FAMILIES STAFFORDSHIRE CIO
KNOWN AS 'FAMILY FOCUS STAFFS'
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

(Continued)

1.5 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 settlement will be required and the amount of obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% straight line
-----------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**CHILDREN AND FAMILIES STAFFORDSHIRE CIO
KNOWN AS 'FAMILY FOCUS STAFFS'
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	41,013	85,928

**CHILDREN AND FAMILIES STAFFORDSHIRE CIO
KNOWN AS 'FAMILY FOCUS STAFFS'
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

4 Income from charitable activities

	Restricted funds 2024 £	Restricted funds 2023 £
Charitable Activities		
Incoming resources from charitable activities	161,746	149,270
Grants received for charitable activities	3,500	4,500
	<u>165,246</u>	<u>153,770</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,039	1,164
	<u>3,039</u>	<u>1,164</u>

6 Expenditure on charitable activities

	Charitable Activities 2024 £	Charitable Activities 2023 £
Direct costs		
Staff costs	129,608	86,113
Depreciation and impairment	928	1,727
Direct Expenses	29,706	27,187
	<u>160,242</u>	<u>115,027</u>
Share of support and governance costs (see note 7)		
Support	42,375	47,310
Governance	2,280	2,166
	<u>204,897</u>	<u>164,503</u>
Analysis by fund		
Unrestricted funds - general	45,288	49,476
Restricted funds	159,609	115,027
	<u>204,897</u>	<u>164,503</u>

**CHILDREN AND FAMILIES STAFFORDSHIRE CIO
KNOWN AS 'FAMILY FOCUS STAFFS'
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

7 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	22,842	31,308
Support costs	19,533	16,002
Governance costs	2,280	2,166
	<u>44,655</u>	<u>49,476</u>
Analysed between:		
Charitable Activities	<u>44,655</u>	<u>49,476</u>
	2024	2023
	£	£
Governance costs comprise:		
Accountancy	2,280	2,166
	<u>2,280</u>	<u>2,166</u>

Governance costs includes charges by the independent examiner of £2,280 (2023: £2,166).

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or reimbursement of expenses from the charity during the year (2023 - None).

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Administrative	3	3
Charitable activities	9	7
Total	<u>12</u>	<u>10</u>
Employment costs	2024	2023
	£	£
Wages and salaries	142,064	111,520
Social security costs	4,238	1,596
Other pension costs	6,148	4,305
	<u>152,450</u>	<u>117,421</u>

**CHILDREN AND FAMILIES STAFFORDSHIRE CIO
KNOWN AS 'FAMILY FOCUS STAFFS'
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

9 Employees **(Continued)**

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	46,848	40,000
	<u> </u>	<u> </u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Computers
	£
Cost	
At 1 April 2023	6,908
Additions	1,181
	<u> </u>
At 31 March 2024	8,089
	<u> </u>
Depreciation and impairment	
At 1 April 2023	6,275
Depreciation charged in the year	928
	<u> </u>
At 31 March 2024	7,203
	<u> </u>
Carrying amount	
At 31 March 2024	886
	<u> </u>
At 31 March 2023	633
	<u> </u>

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	16,126	15,927
	<u> </u>	<u> </u>

**CHILDREN AND FAMILIES STAFFORDSHIRE CIO
KNOWN AS 'FAMILY FOCUS STAFFS'
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	2,446	2,071
Other creditors	798	1,291
Accruals and deferred income	3,136	2,860
	<u>6,380</u>	<u>6,222</u>

14 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	6,148	4,305
	<u>6,148</u>	<u>4,305</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Aiming High	-	44,668	(47,071)	2,403	-
Local Trusted Organisation	-	10,000	(89)	-	9,911
Rowley Trust	100	-	(120)	20	-
Winter fund 2023	-	3,500	(3,021)	-	479
Hubb Foundation	-	884	(926)	42	-
Reaching Community	60,565	106,194	(108,182)	-	58,577
Winter funds	756	-	(200)	-	556
	<u>61,421</u>	<u>165,246</u>	<u>(159,609)</u>	<u>2,465</u>	<u>69,523</u>

CHILDREN AND FAMILIES STAFFORDSHIRE CIO
KNOWN AS 'FAMILY FOCUS STAFFS'
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

(Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Aiming High	-	34,450	(48,176)	13,726	-
Big Lottery	6,455	-	(1,727)	(4,728)	-
Rowley Trust	100	-	-	-	100
BL Parents together	4,470	-	(4,624)	154	-
Hubb Foundation	-	8,026	(8,026)	-	-
Reaching Community	-	106,794	(47,876)	1,647	60,565
Winter funds	-	4,500	(4,598)	854	756
	<u>11,025</u>	<u>153,770</u>	<u>(115,027)</u>	<u>11,653</u>	<u>61,421</u>

16 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2023 £	Transfers £	At 31 March 2024 £
Provision for redundancy pay	<u>7,545</u>	<u>794</u>	<u>8,339</u>
Previous year:	At 1 April 2022 £	Transfers £	At 31 March 2023 £
Provision for redundancy pay	<u>7,545</u>	<u>-</u>	<u>7,545</u>

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	<u>152,814</u>	<u>44,052</u>	<u>(45,288)</u>	<u>(3,259)</u>	<u>148,319</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	<u>126,851</u>	<u>87,092</u>	<u>(49,476)</u>	<u>(11,653)</u>	<u>152,814</u>

**CHILDREN AND FAMILIES STAFFORDSHIRE CIO
KNOWN AS 'FAMILY FOCUS STAFFS'
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

17 Unrestricted funds

(Continued)

The designated funds are set aside for potential redundancy costs.

18 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	-	-	886	886
Current assets/(liabilities)	148,319	8,339	68,637	225,295
	<u>148,319</u>	<u>8,339</u>	<u>69,523</u>	<u>226,181</u>
	<u><u>148,319</u></u>	<u><u>8,339</u></u>	<u><u>69,523</u></u>	<u><u>226,181</u></u>
	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:				
Tangible assets	-	-	633	633
Current assets/(liabilities)	152,814	7,545	60,788	221,147
	<u>152,814</u>	<u>7,545</u>	<u>61,421</u>	<u>221,780</u>
	<u><u>152,814</u></u>	<u><u>7,545</u></u>	<u><u>61,421</u></u>	<u><u>221,780</u></u>

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

CHILDREN AND FAMILIES STAFFORDSHIRE

Geens Limited
Graphic House
124 City Road
Stoke on Trent
ST4 2PH

Dear Sirs

We confirm to the best of our knowledge and belief that we have made appropriate enquiries of management and staff with relevant knowledge and experience and, where necessary, have inspected supporting documentation sufficient to satisfy ourselves that we can properly make each of the following representations to you in connection with your examination of the financial statements of Children & Families Staffordshire CIO for the year ended 31st March 2024.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they 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 examination and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of management meetings, have been made available to you.
- 2 The financial statements are free of material misstatements, including omissions.
- 3 We believe that the effect of uncorrected misstatements is immaterial both individually and in total.

Internal control and fraud

- 4 We acknowledge our responsibility for the design, implementation and maintenance 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

- 5 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 6 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.
- 7 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

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 charity 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.

Law and regulations

- 11 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

- 12 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 legislative and accounting standards requirements.

Subsequent events

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


Going concern

- 14 We believe that the charity'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 charity'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 charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 14 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,

 (Nov 19, 2024 17:43 GMT)

Signed on behalf of the board of trustees

Nov 19, 2024

Date