

MORE THAN GRANDPARENTS



More than Grandparents
Supporting kinship families

REPORT AND FINANCIAL STATEMENTS
For the year ending 31 March 2023

Charity Number 1173253

MORE THAN GRANDPARENTS

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ending 31 March 2023

Contents	Page
Trustees annual report	1 to 4
Independent examiners report	5
Statement of Financial Activities (including income and expenditure account)	6
Balance sheet	7
Notes to the financial statements	8 to 14

MORE THAN GRANDPARENTS TRUSTEES ANNUAL REPORT

For the year ended 31 March 2023

The trustees are pleased to present their annual report together with the financial statements of the charity for the period ended 31 March 2023, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, 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).

1. Objectives and Activities

The objectives of the charity is to promote the better care, upbringing and establishment in life of children residing in Sunderland and the surrounding areas by:

- a) Promoting the role of kinship care
- b) Supporting and advising kinship carers
- c) Providing facilities in the interests of social welfare for recreational and leisure times occupation with the object of improving life. This is done through 1-1 support, advice and guidance to kinship carers in either their own home, the kinship care centre or a social media peer support session run from the kinship care centre. Social activities, outings, residential breaks for both carers and their children for relaxation and recreational activities. The trustees have had regard to the public benefit which has been reflected through trustee meetings.

2. Achievements and Performance

To achieve our aims and objectives the Trustees have supported over 422 families in Sunderland and surrounding areas who are raising in excess of 347 children who are living in kinship care placements. We are now in the process of moving to a new premises large enough to accommodate our constantly increasing case load. We have continued to work in partnership with many local support networks to further benefit the lives of kinship families and provide a holistic approach to meeting the specific needs of kinship families.

The cost- of- living crisis continues to bring new challenges to kinship families and we have listened to our beneficiaries and continued to provide emergency food support and wellbeing packs to those families who are struggling as well as delivering remote support via Facebook, face to face group peer support, training, recreational activities, children's groups and events. We are now working more strategically to meet the aims and objectives of the charity. We have diversified our board by recruiting new board members to fill our identified skills gaps and our board meets regularly bi monthly. In addition, we have regular strategic planning meetings to ensure we remain sustainable and have a clear business plan for the future.

3. Plans for Future Periods

The Trustees will continue to promote our objectives to meet the specific needs of Kinship families in Sunderland and surrounding areas. We will continue to work in partnership with the local authority and other partners to ensure we provide a holistic approach to supporting kinship families. We will continue to work with funders to promote kinship care and highlight the needs of kinship carers. We will continue to work in partnership with local authorities to promote kinship care in their local area and highlight the needs of kinship families to encourage better support for families from statutory services. We will continue to plan strategically for the future of the organisation with the aim of building excellence into our organisation and to become more sustainable.

4. Reference and administrative details of the charity, its trustees and advisors

Charity Name	More Than Grandparents	
Registered Charity Number	1173253	
Operational address	The Place Athenauem Street West Sunnyside Sunderland SR1 1QX	
Trustees	<div><div>Graham Frend Melanie Nichols Shellie Nichols-Key Karen Davidson Michelle Brodie Susie Thompson Adam Matthews Karen Davison(Chair) Larrisa Aylett</div><div>Resigned 19/7/2023 Recruited 6/2/2023 Recruited 21/6/2023 Appointed 20/7/2023 Appointed 14/11/2022</div></div>	
Independent Examiner	Connected Voice Business Services Limited One Strawberry Lane Newcastle upon Tyne NE1 4BX	
Bankers	Santander	

5. Structure, Governance and Management

- Governing documents: The organisation is a CIO, registered on the 2 June 2017.
- Method of Recruitment of Trustees: Trustees are appointed by existing trustees.
- Risk management: The Trustees have assessed the risks to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company, and are satisfied that systems and procedures are in place to mitigate any risk.

6. Financial Review

More Than Grandparents is primarily funded by grants and donations. The total income for the year was Restricted £155,527 (2022:£59,678) Unrestricted £12,272 (2022: £11,131) Total £167,799 (2022: £70,809) this income is allocated across respective funds on the Statement of Receipts and Payments in accordance with the Statement of Recommended Practice.

The Statement of Receipts and Payments for the year ended 31 March 2023 shows a net payment across all funds of £37,760 (2022: £-25,775).

The Statement of Assets and Liabilities at 31 March 2023 shows total cash fund carried forward of £67,975 (2022: £30,212) of which there are £57,314 (2022: £14,218) restricted funds.

Reserves policy

More Than Grandparents has maintained a level of free reserves over the years currently £10,658 (2022: £15,994) to meet the working capital requirements of the charity in the event of a significant drop in funding (including activity costs). It has established a policy whereby the unrestricted cash funds held by the charity should be between 3 and 6 months of annual expenditure, this presently equates to £32,509 (2022: £24,146). All Restricted funds are spent in accordance with grant terms and conditions.

7. Statement of Trustee Responsibilities

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

The charity trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources. In preparing financial statements, the trustees are required to:

- Select suitable accounting policies and 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation. The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They 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.

Approved by the Trustees on 29/11/2023 and signed on their behalf by:

Melanie Nichols
CEO

MORE THAN GRANDPARENTS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ending 31 March 2023

I report on the financial statements of More Than Grandparents for the year ending 31 March 2023, which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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

Doug Maltman FMAAT
Connected Voice Business Services Limited
One Starwberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 29/11/2023

MORE THAN GRANDPARENTS

RECEIPTS AND PAYMENTS ACCOUNTS

For the year ending 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Receipts					
Donations and legacy	3	12,221	-	12,221	7,668
Grants	4	-	155,527	155,527	60,178
Other trading activities	5	51	-	51	2,963
Total Receipts		12,272	155,527	167,799	70,809
Payments					
Charitable expenditure					
Activity costs	6	7,963	78,138	86,101	59,154
Support costs	6	9,645	34,293	43,938	36,963
Governance costs	6	-	-	-	468
Total Payments		17,608	112,431	130,039	96,584
Net of Receipts / - Payments		(5,336)	43,096	37,760	(25,775)
Opening cash at bank and in hand		15,994	14,218	30,212	55,987
Closing cash at bank and in hand		10,658	57,314	67,972	30,212

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 8 to 14 form an integral part of these accounts.

MORE THAN GRANDPARENTS

Charity Number 1173253

STATEMENT OF ASSETS AND LIABILITIES

As at 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Cash funds					
Cash at bank and in hand	12	10,658	57,314	67,972	30,212
Liabilities	13			950	468

The notes on pages 8 to 14 form an integral part of these accounts.

These financial statements were approved by the Board on: 29/11/2023

and are signed on its behalf by: Melanie Nichols
CEO

MORE THAN GRANDPARENTS

NOTES TO THE FINANCIAL STATEMENTS

For the year ending 31 March 2023

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

The accounts have been prepared using the receipts and payments basis. An audit is not required by the Charity's constitution and has not been requested by the Trustees.

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Restated 2022 £
3 Donations and legacy				
Donations	12,221	-	12,221	7,668
Fundraising	-	-	-	-
	<u>12,221</u>	<u>-</u>	<u>12,221</u>	<u>7,668</u>
4 Grants				
Awards For All	-	10,000	10,000	10,000
Arnold Clark	-	-	-	2,000
Barbour Foundation	-	15,000	15,000	5,000
Bernicia	-	-	-	5,000
National Heritage	-	10,000	10,000	-
COOP	-	1,737	1,737	-
Garfield Weston	-	15,000	15,000	-
Reaching Communities	-	60,000	60,000	-
Durham County Council	-	-	-	424
John Prestman	-	6,500	6,500	-
Groundwork UK	-	-	-	2,854
James Knott	-	6,000	6,000	5,000
Albert Hunt	-	2,000	2,000	-
Masonic Hall	-	4,500	4,500	-
M&S Foundations	-	1,000	1,000	-
National Lottery Community Fund	-	-	-	2,500
Neighbourly Community Fund	-	-	-	400
Persimmon	-	-	-	5,000
Local Giving	-	500	500	-
Suez Recycling	-	-	-	500
Sunderland City Council	-	13,290	13,290	11,500
Trust House	-	10,000	10,000	10,000
	<u>-</u>	<u>155,527</u>	<u>155,527</u>	<u>60,178</u>

MORE THAN GRANDPARENTS

NOTES TO THE FINANCIAL STATEMENTS

For the year ending 31 March 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Restated 2022 £
5 Other trading activities				
Sales	51	-	51	106
Other income	-	-	-	2,857
	<u>51</u>	<u>-</u>	<u>51</u>	<u>2,963</u>

Income was £167,799 (2022: £70,809) of which £12,272 was unrestricted (2022: £11,131) and £155,527 was restricted (2022: £59,678)

Analysis of resources expended

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Restated 2022 £
6 Charitable activities				
<u>Activity costs</u>				
Staff salaries	6,304	32,575	38,879	41,176
Staff travel	-	-	-	60
Staff costs	-	2,381	2,381	996
Advertising	-	3,639	3,639	20
Activity costs	808	31,942	32,750	15,055
Project equipment	635	7,381	8,016	1,802
Training	-	-	-	-
Room hire	150	220	370	45
Volunteers expenses	66	-	66	-
	<u>7,963</u>	<u>78,138</u>	<u>86,101</u>	<u>59,154</u>
<u>Support costs</u>				
Rent	-	20,839	20,839	24,910
Repairs and renewals	-	-	-	-
Printing, postage and stationery	196	2,531	2,727	1,457
IT	-	1,593	1,593	510
Office costs	448	869	1,317	537
Office equipment	1	125	126	-
Transaction costs	-	-	-	-
Professional fees	-	-	-	-
Consultancy fees	9,000	8,336	17,336	9,549
	<u>9,645</u>	<u>34,293</u>	<u>43,938</u>	<u>36,963</u>
<u>Governance costs</u>				
Trustee meeting cost	-	-	-	-
Independent examiner's fees	-	-	-	468
	<u>-</u>	<u>-</u>	<u>-</u>	<u>468</u>

Expenditure on charitable activities was £130,039 (2022: £96,585) of which £17,608 was unrestricted (2022: £16,156) and £112,431 was restricted (2022: £80,429)

MORE THAN GRANDPARENTS

NOTES TO THE FINANCIAL STATEMENTS

For the year ending 31 March 2023

7 Fees for examination of the accounts

	2023 £	2022 £
Independent examiner's fees for reporting on the accounts	-	468
Other accountancy services paid to the examiner	-	208
	-	676

There were no other fees paid to the examiner (2022: £nil).

8 Analysis of staff costs and the cost of key management personnel

	2023 £	2022 £
Salaries and wages	36,320	37,433
Social security costs	135	2,857
Pension costs (defined contribution pension plan)	2,424	886
	38,879	41,176

No employee received remuneration above £60,000 (2022: nil)

The key management personnel of the charity, comprise the trustees and manager. The total employee benefits of the key management personnel of the charity were £31,554 (2022: £24,967).

9 Staff numbers

The average monthly head count was 3 staff (2022: 2 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2023 Number	2022 Number
The parts of the charity in which the employee's work		
Charitable activities	1.6	2.0
	1.6	2.0

10 Transactions with trustees

The trustees have been paid remunerations and received other benefits from an employment with their charity or a related entity.

A trustee has taking up position as an employee in the year. The salary paid to the trustee is based on the going rate for the roles undertaken. The salary paid is £31,554 (2022: £24,967).

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

The following detail the related party transactions in the reporting period.

Relative of the trustees has undertaken employment work at More Than Grandparents. The salary incurred on the normal commercial basis. There is no outstanding balance at the year end. The total amount paid in the year is 0 (2022:£6,760).

MORE THAN GRANDPARENTS

NOTES TO THE FINANCIAL STATEMENTS

For the year ending 31 March 2023

11 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

12 Cash at bank and in hand

	Unrestricted Funds £	Restricted Funds £	2023 £
Cash at bank and in hand	10,658	57,314	67,972
	10,658	57,314	67,972

	Unrestricted Funds £	Restricted Funds £	2022 £
Cash at bank and in hand	15,994	14,218	30,212
	15,994	14,218	30,212

13 Liabilities at the period end

	2023 £	2022 £
Independent examination of accounts	720	468
Pension	230	-
	950	468

14 Analysis of charitable funds

Analysis of movements in unrestricted funds

For the year ending 31 March 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	15,994	12,272	(17,608)	-	10,658
Totals	15,994	12,272	(17,608)	-	10,658

MORE THAN GRANDPARENTS

NOTES TO THE FINANCIAL STATEMENTS

For the year ending 31 March 2023

14 Analysis of charitable funds (continued)

Analysis of movements in unrestricted funds

For the year ending 31 March 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	21,019	11,131	(16,156)	-	15,994
Totals	21,019	11,131	(16,156)	-	15,994

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

Analysis of movement in restricted funds

For the year ended 31 March 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Awards For All	-	10,000	(10,000)	-	-
Albert Hunt	-	2,000	(1,398)	-	602
Barbour	-	15,000	(10,500)	-	4,500
Bernicia	3,218	-	(3,218)	-	-
COOP	-	1,737	(280)	-	1,457
Garfield Weston	-	15,000	(9,821)	-	5,179
James Knott	-	6,000	(5,952)	-	48
John Prestman	-	6,500	(6,500)	-	-
Masonic Hall	-	4,500	(4,500)	-	-
M&S	-	1,000	-	-	1,000
National Heritage	-	10,000	(9,750)	-	250
Local Giving	-	500	-	-	500
Reaching Communities	-	60,000	(29,472)	-	30,528
Sunderland City Council	1,000	13,290	(11,040)	-	3,250
Trust House	10,000	10,000	(10,000)	-	10,000
Totals	14,218	155,527	(112,431)	-	57,314

MORE THAN GRANDPARENTS

NOTES TO THE FINANCIAL STATEMENTS

For the year ending 31 March 2023

For the year ended 31 March 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Awards For All	-	10,000	(10,000)	-	-
Arnold Clark	-	2,000	(2,000)	-	-
Barbour	-	5,000	(5,000)	-	-
Ballinger Trust	51	-	(51)	-	-
Bernicia	-	5,000	(1,782)	-	3,218
Big Lottery	834	-	(834)	-	-
Community Foundation	3,500	-	(3,500)	-	-
Community Foundation - Empower	4,761	-	(4,761)	-	-
Durham County Council	1,782	424	(2,206)	-	-
Groundwork UK	668	2,854	(3,522)	-	-
James Knott	-	5,000	(5,000)	-	-
Karbon Homes Ltd	606	-	(606)	-	-
Morrison's Foundations	4,471	-	(4,471)	-	-
National Lottery Community Fund	-	2,500	(2,500)	-	-
Neighbourly Community Fund	-	400	(400)	-	-
Persimmon	-	5,000	(5,000)	-	-
RISE North East	1,200	-	(1,200)	-	-
Sunderland City Council	2,394	11,500	(12,894)	-	1,000
Trust House	-	10,000	-	-	10,000
Triangle Trust	14,701	-	(14,701)	-	-
Totals	34,968	59,678	(80,428)	-	14,218

MORE THAN GRANDPARENTS

NOTES TO THE FINANCIAL STATEMENTS

For the year ending 31 March 2023

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Awards For All	Activities and events
Morrisons Foundations	Packed lunches and resources for craft and room hire
Neighbourly Community Fund	Salary costs
RISE North East	Activities and events
Sunderland City Council	Activities and events
Triangle Trust	Volunteer expenses
Arnold Clark	Activities
Barbour	Rent
Ballinger Trust	Activities
Bernicia	Core Cost
Big Lottery	Project Cost
Community Foundation	Project Cost
Community Foundation - Empower	Project Cost
Durham County Council	Project Cost
Groundwork UK	Project Cost
James Knott	Core Cost
Karbon Homes Ltd	Project Cost
National Lottery Community Fund	Project Cost
Persimmon	Project Cost
Trust House	Rent
Albert Hunt	Project Cost
COOP	Project Cost
Garfield Weston	Core Cost
John Prestman	Project Cost
Masonic Hall	Core Cost
M&S	Project Cost
National Heritage	Project Cost
Local Giving	Project Cost
Reaching Communities	Project Cost

15 Capital commitments

As at 31 March 2023, the charity had no capital commitments (2022 -£nil).

16 Guarantee

There have been no guarantees given by the charity at 31 March 2023.

17 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2023.

18 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 02 June 2017 as a body corporate under part 11 of the Charities Act 2011.