

**FAMILIES 1ST 4 ADDITIONAL NEEDS**

**REPORT AND FINANCIAL STATEMENTS**  
**For the year ended 10 February 2025**

**Charity Number 1181255**

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## **FAMILIES 1<sup>st</sup> 4 ADDITIONAL NEEDS TRUSTEES ANNUAL REPORT**

For the year ended 10 February 2025

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 10 February 2025.

The financial statements comply with the Charities Act 2022, 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 October 2019)

### **1. Objectives and Activities**

#### **Aims of the Charity**

Our MAIN AIMS are to help families/individuals with mental health and neurological conditions feel more supported with pastoral support at home and school and MULTI bank support as a whole person and or family. This includes the wider communities with face to face interactions, food |clothing and home parcels and emergency interventions for people with mental health and neurological conditions/ anxiety in schools, at home and in society who would otherwise find it most difficult to access these services due to neurological and mental health conditions..

#### **Objectives, strategies and activities for the year**

**To maintain a good level of support to current and new service users.**  
**To support a wider community base**

### **2. Policy on Grant Making**

We do not make grants.

### **3. Policy on Social Investment**

There is currently no social investment in Families 1st 4 additional needs.

### **4. Contribution by Volunteers**

**Volunteers have been difficult to attain this year as is a common problem across the third sector.**

However, Volunteers are a vital part of the charity and valued both in support in daily functioning and future plans for growth and development, we always encourage involvement and participation as a collective within our charity in working together as a whole.

Volunteers will be offered development courses.

Volunteers from marginal groups and hard to place will be offered placements to promote inclusion.

Volunteers can claim back expenses for using their own vehicle for deliveries.

Volunteers are able if required to claim a weekly food support package.

### **5. Achievements and Performance**

2024/25 saw a huge increase in service requests in all aspects of our work. Our biggest growth in performance is the constant need to adapt our model to accept the needs of our beneficiaries and the dynamics across the working family/individual/retired/medical discharge into the priority needs. Having identified that mental health and neurological needs of this demographic increased workload by 20%.

## **6. Fundraising**

Fundraising is very limited due to the demands of the current aims being stretched and lack of support in volunteering in this area. Our biggest route of fundraising is our community store to sell our preloved donations and localised raffles, and tombola.

A projected aim going into 2025/26 is to look for a better structure in our funding and core stability and structure.

## **7. Investments**

There are currently no investments.

## **8. Financial review**

### **Review of the year**

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £69,103 (2024: £31,365) and expenditure of £57,412 (2024: £32,398). There was an operating surplus of £11,691 (2024: deficit of £1,033).

At 10 February 2025 the Charity had net assets of £11,939 (2024: £248).

### **Reserves policy/Going concern**

In comparison to 2024's reserve of £248, 2025 sees our reserves increase to £11,939 which is significant with the opening of a new community store to assist our own sustainability and promotion of the charity through fundraising to help meet the core costs.

The Trustee and sales director hope to see a leap again in reserves in 2025/26, the model for this is permanently under revision to monitor growth and accountability to the cause.

Our Reserves Policy is reviewed annually.

## **9. Risk Management**

An organisational structural review took place in 2024, and it was found major changes to the structure needed to take place. This began immediately and Families 1st moved from a small, confined space to a much larger facility in February 2025. The greatest risk was the tripling of the overheads with a very small budget.

## **10. Plans for future periods**

Continue the core restructure of OSR recommendations. Adopting a new constitution, to strengthen our aims and objections for the next 5 years. Concentrate on funding support for core security. Changing from an association model to a Foundation model. Introducing two new trustees by the end of 2025 and hopefully more in the next financial year.

Services - In 2025/26 introducing mother and baby support alongside food, home and clothing with welfare, pastoral and neurological support as a whole package within the home.

## **11. Reference and administrative details of the charity, its trustees and advisors**

<b>Registered charity name</b>	Families 1st 4 additional needs
<b>Charity number</b>	1181255
<b>Registered office</b>	Windsor House Brunswick Industrial Estate Newcastle Upon Tyne NE13 7BA
<b>Trustees and Members of the Board</b>	Amanda Boyce Richard Wilson Paula Howd Sarah Robinson
<b>Independent Examiner</b>	Doug Maltman FMAAT Connected Voice Business Services One Strawberry Lane Newcastle upon Tyne. NE1 4BX.
<b>Bankers</b>	Lloyds Bank

## **12. Fund held as custodian trustees on behalf of others**

There are currently no funds held on behalf of others.

## **13. Exemptions from disclosures**

There are no exemptions at this point.

## **14. Structure, governance and management**

### **Board Induction and Training**

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

## **15. Statement of Trustee Responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those 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 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 06.10.2025 and signed on their behalf by:

**Amanda Boyce**  
Chair

## **FAMILIES 1ST 4 ADDITIONAL NEEDS**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

For the year ended 10 February 2025

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I report on the financial statements of Families 1st 4 Additional Needs for the year ended 10 February 2025, which are set out on pages 6 to 12.

#### **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 2022 ("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  
Fellow Member of the Association of Accountancy Technicians  
Connected Voice Business Services  
One Strawberry Lane  
Newcastle upon Tyne  
NE1 4BX  
Date: 06.10.2025

## FAMILIES 1ST 4 ADDITIONAL NEEDS

### STATEMENT OF RECEIPTS AND PAYMENT

For the year ended 10 February 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b><u>Receipts from:</u></b>					
Donations and legacies	5	2,145	-	<b>2,145</b>	1,985
Charitable activities					
Grants and contracts	6	20,496	-	<b>20,496</b>	10,000
Other trading activities	7	46,462	-	<b>46,462</b>	19,380
<b>Total receipts</b>		<b>69,103</b>	<b>-</b>	<b>69,103</b>	<b>31,365</b>
<b><u>Payments on:</u></b>					
Charitable activities					
Operation of the charity	8	57,412	-	<b>57,412</b>	32,398
<b>Total payments</b>		<b>57,412</b>	<b>-</b>	<b>57,412</b>	<b>32,398</b>
<b><u>Reconciliation of funds</u></b>					
Net of receipts/payments		11,691	-	<b>11,691</b>	( 1,033 )
Cash funds brought forward		248	-	<b>248</b>	1,281
<b>Cash carried forward</b>		<b>11,939</b>	<b>-</b>	<b>11,939</b>	<b>248</b>

The Receipts and Payments Statement includes all gains and losses recognised in the year. All receipts and payments derive from continuing activities

The notes on pages 8 to 12 form an integral part of these accounts.



## STATEMENT OF ASSETS AND LIABILITIES

As at 10 February 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Cash funds</b>					
Cash at bank and in hand	15	11,939	-	11,939	248
<b>Liabilities:</b> amounts falling due within one year					
	16			4,261	4,652
<b>Funds of the charity</b>					
Unrestricted income funds				11,939	248
<b>Total funds</b>				<b>11,939</b>	<b>248</b>

The notes on pages 8 to 12 form an integral part of these accounts.

These financial statements were approved by the Board on: 06.10.2025

and are signed on its behalf by: A Boyce  
Trustee

## **FAMILIES 1ST 4 ADDITIONAL NEEDS**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 10 February 2025

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#### **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 on the receipts and payments basis. An audit is not required by the charity's constitution and has not been requested by the trustees.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Families 1st 4 Additional Needs meets the definition of a public benefit entity under FRS 102.

##### **2.2 Preparation of the accounts on a going concern basis**

The charity reported total unrestricted funds at the year end of £11,939 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

#### **3 Receipts**

##### **3.1 Recognition of receipts**

Receipts are recognised when the charity has received the resources, any performance conditions attached to the item(s) of receipt have been met.

##### **3.2 Offsetting**

There has been no offsetting of receipts and payments, unless required or permitted by SORP.

##### **3.3 Grants and donations**

Receipts from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has received the funds, any performance conditions attached to the grants have been met.

##### **3.4 Volunteer help**

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

##### **3.5 Interest receivable**

Interest on funds held on deposit is included when received.

## **FAMILIES 1ST 4 ADDITIONAL NEEDS**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 10 February 2025

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#### **3.6 Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

#### **4 Expenditure and liabilities**

##### **4.1 Liability recognition**

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

##### **4.2 Charitable activities**

Payments on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

##### **4.3 Governance and support costs**

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

##### **4.4 Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the payment was incurred.

##### **4.5 Liabilities**

The charity has liabilities which are measured at settlement amounts less any trade discounts.

##### **4.6 Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

## FAMILIES 1ST 4 ADDITIONAL NEEDS

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 10 February 2025

#### Analysis of receipts

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>5 Donations and legacies</b>				
Donations and gifts	2,145	-	2,145	1,985
	<u>2,145</u>	<u>-</u>	<u>2,145</u>	<u>1,985</u>
<b>6 Charitable activities</b>				
<u>Receipts from grants</u>				
Funding	20,496	-	20,496	10,000
	<u>20,496</u>	<u>-</u>	<u>20,496</u>	<u>10,000</u>
<b>7 Other trading activities</b>				
Shop sales/Contracts	30,000	-	30,000	10,391
Centre/online/foodbank sales	15,862	-	15,862	8,989
Other receipts	600	-	600	-
	<u>46,462</u>	<u>-</u>	<u>46,462</u>	<u>19,380</u>

Receipts were £69,103 (2024: £31,365) of which £69,103 was unrestricted or designated (2024: £31,365) and £0 was restricted (2024: £0)

#### Analysis of payments on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>8 Charitable activities</b>				
<u>Direct costs</u>				
Service Delivery Costs	653	-	653	7,834
<u>Support costs</u>				
Staffing costs	18,489	-	18,489	1,202
Storage	3,850	-	3,850	5,223
Vehicle costs	3,912	-	3,912	2,464
Software/Sundry	643	-	643	2,769
Loan re-payments	451	-	451	68
Centre costs and consumables	22,800	-	22,800	10,431
Shop rent and fitting costs	3,014	-	3,014	2,407
Deposit for unit	3,600	-	3,600	-
	<u>57,412</u>	<u>-</u>	<u>57,412</u>	<u>32,398</u>

Payments on charitable activities were £57,412 (2024: £32,398) of which £57,412 was unrestricted or designated (2024: £32,398) and £0 was restricted (2024: £0)

## FAMILIES 1ST 4 ADDITIONAL NEEDS

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 10 February 2025

#### 9 Fees for examination of the accounts

	2025 £	2024 £
Independent examiner's fees for reporting on the accounts	312	252
	<u>312</u>	<u>252</u>

There were no other fees paid to the examiner (2024: nil)

#### 10 Analysis of staff costs and the cost of key management personnel

	2025 £	2024 £
Salaries and wages	18,382	1,202
Pension costs (defined contribution pension plan)	107	-
	<u>18,489</u>	<u>1,202</u>

No employee received remuneration above £60,000 (2024: £nil)

The key management personnel of the charity, comprise the trustees and the charity manager . The total employee benefits of the key management personnel of the charity were £0.

#### 11 Staff numbers

The head count was 3 staff (2024: 1 staff).

#### 12 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

##### Trustees' expenses

No trustee expenses have been incurred in the year.

##### Transaction(s) with related parties

There have been no related party transactions in the reporting period.

#### 13 Defined contribution pension scheme

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

The employer's pension costs represent contributions payable by the charity to the fund and amount to £107 (2024: £0). There was £0 outstanding as at 10 February 2025 (2024: £0)

## FAMILIES 1ST 4 ADDITIONAL NEEDS

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 10 February 2025

#### 14 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.

#### 15 Cash at bank and in hand

	2025 £	2024 £
Current account	11,939	248
	<u>11,939</u>	<u>248</u>

#### 16 Liabilities (payable within 1 year)

	2025 £	2024 £
Accruals		
Independent examination of accounts	312	252
Other creditors	3,949	4,400
	<u>4,261</u>	<u>4,652</u>

#### 17 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

#### 18 Analysis of charitable funds

##### Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Unrestricted funds</b>					
General unrestricted fund	248	69,103	( 57,412 )	-	11,939
<b>Totals</b>	<u>248</u>	<u>69,103</u>	<u>( 57,412 )</u>	<u>-</u>	<u>11,939</u>

##### Purpose of unrestricted funds

General unrestricted fund                      The 'free reserves' of the charity

#### 19 Capital commitments

As at 10 February 2025, the charity had no capital commitments (2024 -£nil)