

# REPORT AND FINANCIAL STATEMENTS

**For the year ended 31 March 2023**

Company number: 12136703  
Charity number: 1188350



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# REFERENCE AND ADMINISTRATIVE DETAILS

**Company registration number:** 12136703

**Charity registration number:** 1188350

**Registered office and operational address:** The Evidence Quarter, Albany House, Petty France, Westminster, London, SW1H 9EA

## Trustees

### Previous Trustees:

Professor Leon Feinstein (Resigned 8 July 2022)

Professor Elaine Sharland (Resigned 25 October 2022)

Jack Feintuck (Resigned 21 September 2022)

Fiona Johnson (Resigned 25 May 2023)

Steve Walker (Resigned 25 May 2023)

Lucy Butler (Resigned 25 May 2023)

Bev Barnett-Jones (Resigned 25 May 2023)

Lauren McCann (Resigned 25 May 2023)

Sally Burlington (Appointed 15 December 2022, Resigned 25 May 2023)

Sharon Kemp (Appointed 15 December 2022, Resigned 25 May 2023)

Ben Lucas (Appointed 15 December 2022, Resigned 25 May 2023)

Ryan Shorthouse (Appointed 15 December 2022, Resigned 25 May 2023)

Dr Jide Menakaya (Appointed 15 December 2022, Resigned 25 May 2023)

### Current Trustees:

Josh MacAlister, Executive Chair (Appointed 15 December 2022)

Jenny Coles

Ailsa Swarbrick

Reshard Auladin OBE (Appointed 15 December 2022)

Kelly Beaver MBE (Appointed 15 December 2022)

Professor Nicholas Pearce (Appointed 15 December 2022)

Martin Pilgrim MBE (Appointed 15 December 2022)

Professor Paul Ramchandani (Appointed 15 December 2022)

### Chief Executive:

Dr Jo Casebourne



## Bankers

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London  
EC2V 7HN

HSBC Bank plc  
Canary Wharf Commercial Centre  
Level 33, 8 Canada Square  
London  
E14 5HQ

## Solicitors

Bates Wells  
10 Queen St Place  
London  
EC4R 1BE

Birketts LLP  
Providence House  
141-145 Princes Street  
Ipswich  
Suffolk  
IP1 1QJ

Browne Jacobson  
15th Floor  
6 Bevis Marks  
London  
EC3A 7BA

## Auditors

Moore Kingston Smith LLP  
9 Appold Street  
London  
EC2A 2AP

Foundations – What Works Centre for Children and Families was incorporated as a company limited by guarantee on 2 August 2019: Company No. 12136703 under the name What Works for Children’s Social Care. Following a merger of the company on 15 December 2022 with the Early Intervention Foundation the name was temporarily changed to What Works for Early Intervention and Children’s Social Care and then to Foundations – What Works Centre for Children and Families on 25 May 2023.

Country of incorporation: England and Wales.

Foundations – What Works Centre for Children and Families was registered as a charity on 4 March 2020. Charity No. 1188350.

Country of registration: England and Wales.

Reference and administrative information set out on pages 4-5 forms part of this report.



# TRUSTEES' REPORT

## **For the year ended 31 March 2023**

The trustees (who are also directors of Foundations – What Works Centre for Children and Families for the purposes of company law) present their report and the audited financial statements for the year ended 31 March 2023. The financial statements comply with the current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## Merger of the Early Intervention Foundation and What Works for Children's Social Care

The Early Intervention Foundation (EIF) was established as an independent charity in 2012 to champion early intervention to improve outcomes for vulnerable children, followed in 2019 by What Works for Children's Social Care, whose remit was to provide a rigorous evidence base supporting good practice in children's social care. Both organisations were part of the What Works Network and shared the objective of improving policy making and practice through the use of evidence and both were largely funded by the Department for Education (DfE). In 2021 the two organisations entered into discussions about the potential for a merger, for a number of reasons.

Firstly, it had been argued for some time within and beyond government that there were a number of what works centres focused on children and families and bringing some of them together could strengthen the impact of the What Works Network as a whole. Fewer centres could have broader and more ambitious remits, delivering more and making it easier to maximise outcomes for children and young people. Merging organisations allowed for more research to be commissioned and conducted, as well as research that was more ambitious in focus and scale. Bringing WWCS and EIF together was a key way of achieving this.

Secondly, the collaborative working and building of expertise that would take place within a single, larger organisation could also allow for greater impact of research. For example, standards of evidence could be harmonised; a unified data archive allowing a wide variety of secondary research could be developed; data science work on early intervention could complement existing work in children's services; and a comprehensive understanding of the life chances of young people inside and outside the care system could be developed and communicated with a single, coherent voice. WWCS and EIF already had shared audiences, used complimentary methods and worked on similar issues, meaning that it would be easy to create a shared research programme.

Thirdly, a merger also made sense in policy terms. In May 2022, the Independent Review of Children's Social Care recommended a new strengthened system of effective support for families at national and local level, to encompass both early intervention and social care, and recommended a



single ‘what works’ body to generate evidence and ensure it is used in national policy and local delivery. A single centre could support the ambitions to bring together and strengthen support available to families across the early help and social work systems.

Finally, a merger could lead to better value for money for government, as functions in two organisations could come together and back-office support and leadership could be shared. A major focus for 2022/23 was therefore to merge the two organisations, to form ‘Foundations – What Works Centre for Children and Families’.

Merger discussions were publicly announced in May 2022. In July 2022 the Boards of both charities agreed on the legal ‘conditions precedent’ of the merger and in recognition of the DfE’s support for the merger, DfE provided a letter of intent to fund the merged entity for the next two financial years at existing funding levels.

In October 2022, Josh MacAlister was appointed as the Executive Chair for the new organisation and Dr Jo Casebourne (CEO of EIF) was appointed as CEO, providing a strong and experienced leadership team to drive the new organisation forward. The merger was successfully executed on 15 December 2022 and the new entity became known temporarily as What Works for Early Intervention and Children’s Social Care (WWEICSC).

Merger integration remained a key priority for the remainder of the 2022/23 financial year and included a full strategy process, with pro-bono support from Boston Consulting Group, work programme development, re-branding and a restructure process. Working at pace and with an unrelenting focus on creating an impactful organisation, the new organisation ended the financial year in a strong position to launch a new vision, mission, strategy, and brand in early summer 2023; and on 25 May 2023 the organisation’s name was changed to Foundations –What Works Centre for Children and Families.

## Objectives

The Articles of Association of Foundations - What Works Centre for Children and Families state that the charity exists to:

- Promote the care, safety and upbringing of children and young people
- Relieve the needs of children, young people and families arising as a result of their being at risk or in social care
- Advance the effectiveness and efficiency of public services and the voluntary sector
- Advance education and research; and
- Advance any other purposes recognised as charitable in England & Wales for the time being.

In particular (but without limitation) through the research, evaluation and dissemination of practice, policies, resources, and programmes intended to promote best practice and better outcomes in the care of children and young people across the UK and beyond.



## Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17 (5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit, including their guidance in PB2 (Public Benefit: Running a Charity). In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the paragraphs specifically on 'Objectives' and 'Our Impact' in this report relate in detail the benefit that the charity provides to the public.

## Our impact

Throughout the year, EIF and WWCS in pursuing the objectives set out above have continued to have a significant impact on policy and practice, working as independent entities and increasingly in partnership ahead of the merger in December 2022 and subsequently as one charity. The following summarises our key impact on the sector in this financial year:

**Independent Review of Children's Social Care** – EIF conducted a significant review of interventions for vulnerable children and families and more broadly had a direct impact on the review content and recommendations on family help. WWCS were the research partner to the review and conducted a series of evidence reviews to fill key gaps, listed below:

- Understanding formal kinship care arrangements in England
- Understanding service provision for children in need in England
- Understanding residential care for children in care in England
- Commissioning secure children's homes placements in England
- Are local authorities achieving effective market stewardship for children's social care services?
- What is the impact of policy interventions on child maltreatment and children's social care outcomes? Evidence matrix
- Teenagers in contact with social care: what works to keep them safe and improve their outcomes
- Improving the quality of decision making and risk assessment in children's social care: a rapid evidence review
- Improving the chances of successful reunification for children who return home from care: a rapid evidence review
- Evidence summaries

Our research directly impacted the recommendations made by the review, including on diversity of leadership in children's social care and arrangements for safeguarding partnerships. The headline recommendation to introduce a new system of Family Help is aligned with the messages from a range of our research publications, both for the review and prior to it, that make a strong case for





effective early intervention for families as a way of improving outcomes and safely reducing the number of children who need statutory interventions and care.

The review responded positively to our influence on the role of evidence in improving the system and the chapter titled ‘A system that is relentlessly focused on children and families’ talks extensively about how evidence and data should be used to create learning cycles that support improved practice and the role that our organisation plays in embedding the best available evidence about what works throughout the system.

**Stable Homes, Built on Love** – following the care review, both EIF and WWCS were heavily involved in the development of the government’s response including:

- **Providing challenge and support as members of the National Practice Group**, along with a small number of influential directors of children’s services and safeguarding partners, in recognition of the important role that evidence plays in the reform programme. This group is advising government on the best approaches to implementing the reform programme including, developing the National Social Care Practice Framework, Early Career Framework and revisions to Working Together to Safeguard Children.
- **Developing plans for DfE to develop National Practice Guides in children’s social care based on high standards of evidence.** DfE and the National Practice Group accepted our recommendation that the guides should be based on the best available evidence about what works, with a rigorous and robust process for developing practice guides underpinned by clear evidence standards. This led to taking forward the first stage of what will become a long-term programme of work that will transform the way evidence is communicated to the sector and supported by policy levers.
- **Developing the National Social Care Practice Framework, outcomes and dashboard;** working closely with DfE, we supported the formulation of the National Social Care Framework, reshaping the outcomes in the framework (child outcomes and system enablers) so they can be properly measured. The framework will become statutory guidance in 2023, which means we have helped to set the direction and purpose of children’s social care for the foreseeable future.
- **Embedding evidence and evaluation in a raft of government funded reforms**, including interventions such as Family Drug and Alcohol Courts, Family Group Conferencing and Staying Close. The implementation strategy is both based on our evidence and includes opportunities for further evidence generation where evaluation is embedded into delivery and practice models.
- **Acting as an evaluation partner to the pathfinder programmes.** We have agreed a role as an evaluation partner advising and supporting DfE to put in place the strongest possible evaluations of care review reforms including Families First for Children, Family Network Support Packages and Regional Care Cooperatives.

**Influence on DfE decisions to cease funding Social Workers in Schools and Supervision of Designated Safeguarding Leads.** WWCS conducted two large school-based studies, using randomised controlled trials, looking at their impact on children’s social care outcomes, including referrals for social work assessment and entry to care. Both studies found that



although the interventions were well-liked by those involved in delivery and those receiving services, they did not have a positive effect on outcomes.

- Our strong recommendation to DfE that they cease to fund the programmes was accepted and DfE wrote to local authorities notifying them of this decision on the day of publication.
- This represents a huge saving to the public purse as it prevented expenditure on interventions that do not improve key child outcomes.
- This was included as an example of impact in the minister's speech at the recent event celebrating ten years of the What Works Network and positively received by colleagues in cabinet Office and HMT.

These studies are also important in demonstrating that high quality randomised controlled trials (RCTs) are possible in children's social care and should be used to evaluate interventions.

**Family Hubs policy and local practice** – EIF strongly influenced DfE policy, secured funding to support local areas around delivery/implementation, and informed metrics:

- The DfE and DHSC programme guide for local authorities on Family Hubs and Start for Life suggests that LAs use EIF guidance and Guidebook of evidence-based interventions in making decisions about the use of funding for parenting support and the home learning environment.
- The DfE and DHSC Family Hub model framework (an implementation guide for local authorities covering both practice and commissioning guidance) draws heavily from previous EIF work.
- We influenced the design of a quasi-experimental impact evaluation work strand within the national evaluation of Family Hubs, by providing technical advice to DfE commissioned evaluators on methodology, impact, and value for money of family hubs.
- Impact was achieved through work with local authorities (LAs) on Family Hub Development:
  - 5 sites were supported to create consensus with stakeholders on how to take forward local system transformation
  - 4 sites were supported with the development of a system level Theory of Change
  - There is some evidence of changes relevant to improving services in local areas, including skillsets (knowing what to do and how to do it), mindsets (positive feelings towards change) and relationships (supportive culture for change).
- Widespread dissemination of EIF resources:
  - All areas have access to a high-quality guidance supporting systems change via the National Centre for Family Hubs (NCFH) implementation toolkit
  - The resource on population needs assessment and other EIF resources have been included in the UNICEF toolkit on infant mental health and early development
  - EIF maturity matrices are highlighted in the recent Parent Infant Relationship Services commissioning support toolkit, co-developed by the Parent Infant Foundation and Newcastle University.



## Improved Home Office evaluations of Domestic Abuse services

EIF and WWCS's work to highlight the lack of evidence as to what improves outcomes and evaluation challenges have led to the Home Office strengthening evaluation of the £8m Children Affected by Domestic Abuse (CADA) fund.

Domestic abuse is highly prevalent, affecting as many as one in five children. It is the most common reason for any referral to children's social care, is a factor in 50% of social worker assessments of Children in Need, over half of serious case reviews and two-thirds of child contact applications. Despite this, there have been no robust studies to evaluate the impact of services and the UK evidence for what works to support children and families where domestic abuse is a problem is very weak. We have consistently highlighted these issues with government and made the case for strengthening the evidence in this area and government has undertaken new work to build the evidence as a result:

- **Home Office:** The Home Office have made a commitment to “*maximizing understanding of what works to improve outcomes for children who are victims of Domestic Abuse*” in the Domestic Abuse Plan. Our work highlighted for the Home Office some of the common weaknesses of evaluations (small sample sizes, unclear measures, over reliance of qualitative data etc.) that they funded as part of their £8m Children Affected by Domestic Abuse (CADA) Fund - and that this meant none had demonstrated positive impact. As a result, the Home Office are now working differently in the second phase of the fund and have appointed an independent evaluation partner to work with the projects as part of phase 2. We are involved in the advisory group for these evaluations.
- **DfE:** We have helped DfE work out how best to progress their aim of building the evidence of what works to support families affected by domestic abuse. We have helped increase policy colleagues' understanding of the challenges to carrying out impact evaluation within this sector and the time required to do this well. This has helped them to understand that the most useful work that is possible within a single financial year is to work with a small number of areas/providers to carry out feasibility testing to pave the way for future impact evaluation. We are now working directly with 4 local areas/providers to carry out early-stage evaluation work and hope to carry out pilot RCT's in 23/24.
- **A successful application to the Cabinet Office Evaluation Accelerator Fund 2022** will now enable us to fund pilot impact evaluations of promising domestic abuse interventions. This significant investment (£640k over two years) will be hugely valuable to a sector that is fraught with challenges, and brings the potential for substantial future impact.

**National Safeguarding Children's Review Panel** – WWCS continued to work closely with the National Panel, once again reviewing Safeguarding Partners' annual reports to identify the current range of priorities across partnerships, the extent to which they comply with the requirements in Working Together to Safeguard Children and their use of evidence and evaluation. The analysis builds on last year's report and was published in December 2022, alongside the Panel's annual report. It has a series of recommendations to help areas improve their reporting and increase the focus on impact, evidence, assurance, and learning. The findings from the review have



fed into recent guidance from the Panel for Safeguarding Partners, thereby improving the way partners operate together and report on their activity in the future.

**Mother and Baby Prisons Unit Review** – Working closely with the Chief Social Worker for Children and Families on her review of prison mother and baby units (MBUs), we conducted a thematic evidence review and in-depth examination of decision-making in England and Wales to look at whether access to MBU is fair and in the best interests of children. The review had a series of recommendations to improve the system and they have been accepted by DfE and the Ministry of Justice and will be incorporated into a coming revision of Working Together to Safeguard Children.

**Reducing Parental Conflict (RPC)** – we developed a range of practical guides to support practitioners to speak with families about parental conflict and these have been utilised by local areas. Through analysis of 130 planning tools, we can demonstrate that local areas are making progress with RPC programmes, including collecting data and commissioning independent evaluation. We held 5 webinars with approximately 590 attendees and 19 further events, including workshops and communities of practice, intensive support to 11 local areas to progress aspects of their local RPC programmes and critical friend support to 13 local areas to support local evaluation activities.

Both organisations published a range of high-quality reports, thereby increasing the availability of evidence about what works:

## EIF publications

- **What Works to Improve the Lives of England’s Most Vulnerable Children (May 2022).** This report was included as an appendix to the Independent Review of Children’s Social Care and is referenced extensively in the document. The report has had 1,233 pageviews and 795 downloads on the EIF website. This report has informed discussions with DfE and Department for Levelling Up, Housing and Communities (DLUHC) about how to mobilise the evidence within current work and future policy direction.
- **Improving the Way Family Support Service Work for Minority Ethnic Families (June 2022).** Impact from this work was seen in advance of the official publication, with several references made to it pre-publication in the Independent Review of Children’s Social Care. This study was also referenced in the recent Office of the Children’s Commissioner (OCC) Part One of the family review.
- **Adolescent Mental health: A Systematic Review on the Effectiveness of School-Based Interventions (July 2022).** The major evidence review Adolescent mental health: A systematic review on the effectiveness of school-based interventions was welcomed by leading academics, DfE (resulting in EIF invited to sit on the Behaviour Hubs steering group), Office for Health Improvement and Disparities (OHID) and influential charities, including the Children and Young People’s Mental Health Coalition.

In the last financial year, we have also **assessed 14 programmes for inclusion on the EIF Guidebook**.



## WWCSC publications

WWCSC released 26 publications in this financial year, including descriptive analysis, feasibility studies, pilot evaluations and impact evaluations:

1. [Pilot evaluation of our skills](#)
2. [Evaluation of the early help services provided as a part of the cluster collaborative in Leeds](#)
3. [What are the characteristics and needs of mothers who access acute postpartum psychiatric care and have children's social care involvement?](#)
4. [Kinship Connected: the feasibility of a pilot randomised controlled trial investigating outcomes for children in kinship care](#)
5. [Future You](#)
6. [Progress mentor pilot evaluation](#)
7. [Towards early identification of mental health problems in children's social care](#)
8. [The perceived impact of peer parental advocacy on child protection practice](#)
9. [Safeguarding partners' annual reports analysis 2020-21](#)
10. [LGBTQ+ young people's experiences of residential social care in England](#)
11. [Creative life story work](#)
12. [Thriving babies: confident parents](#)
13. [A review of the applications to mother and baby units in prisons](#)
14. [No recourse early action model](#)
15. [We can talk about domestic abuse](#)
16. [Safeguarding practice for young people and adults who have experienced CSE](#)
17. [Putting kitbag to work](#)
18. [UK social work practice in safeguarding disabled children and young people](#)
19. [Pilot evaluation of Affordable Maths Tuition](#)
20. [Pilot evaluation of transition support](#)
21. [Supervising designated safeguarding leads \(DSLs\)](#)
22. [Impact of the adoption support fund on the mental health of adopted children](#)
23. [Social workers in schools trial](#)
24. [Evaluation of the early help services provided as a part of the cluster collaborative in Leeds](#)
25. [What are the characteristics and needs of mothers who access acute postpartum psychiatric care and have children's social care involvement?](#)
26. [Kinship Connected: the feasibility of a pilot randomised controlled trial investigating outcomes for children in kinship care](#)

In addition to this, WWCSC have continued to run a large portfolio of primary research projects (due to report in 2023-2026) and to drive-up standards of evaluation in children's social care. WWCSC contributed to the National Audit Office's review of Evaluation in Children's Social Care and were praised in the final report as having 'transformed the evidence base' in the sector.



## OUR NEW STRATEGY

Following the completion of the merger in December 2022, the merged organisation has reviewed its strategy, with a view to better defining its aim and objectives, bringing together the strengths, expertise, and achievements of the two legacy organisations, with a renewed focus on impact. We believe that we will achieve impact by being very focused about our purpose and the mechanisms by which we will influence our audiences and ultimately improve outcomes for children and families.

**Our vision is that vulnerable children have the foundational relationships they need to thrive in life.**

**Our mission is generating and championing actionable evidence that improves services to support family relationships.**

There are too many children in crisis or chronic situations without the support they need, even though many people are working hard to make the lives of vulnerable children better. The earlier we make the right interventions, the fewer families could reach crisis. We believe a focus on strengthening family relationships for vulnerable children is a key part of the solution. Our vision is for a society in which vulnerable children have the family or other close relationships they need to thrive in life.

As a What Works Centre, and proud member of the What Works Network, we will help to realise this vision through generating and championing the actionable evidence needed to change the system for the better. And by influencing policy and guiding practice to improve services that support family relationships and drive forward better outcomes for vulnerable children.

We know that family circumstances, parental behaviours, and the home environment shape children's outcomes. Relationships with parents and caregivers lay the foundations for life by helping children to be safe, well and thrive. The quality of these relationships is a significant influence on children's long-term mental health and life chances. We also know that, for children who are unable to live with their parents, an enduring relationship with a trusted and supportive adult is critically important to repair trauma and support them to go on to flourish.

Of course, there are also other factors at play. There are significant risk factors, such as poverty, or disability, where the solution lies elsewhere. We know that a focus on family in isolation will not mitigate all problems, but we believe strengthening family relationships and other close relationships is an important place to concentrate our efforts. We want to see a society that understands and supports the critical role that family relationships – in all their forms – play in a child's development, health, and wellbeing. Where children live safely and happily at home, with the foundations they need to reach their full potential. And where those who cannot live at home have the stable, enduring relationships they need to thrive in life.





We will work with national policymakers and local system leaders to translate evidence into solutions for effective family support services and bring evidence and rigour to critical interventions in the lives of children facing risks in the family environment. To achieve this, we will work to improve the following child outcomes<sup>1</sup>:

- Children and young people are supported by their family to develop and thrive
- Children and young people are safe in their homes<sup>2</sup>
- Children, young people, and families stay together as much as is safely possible
- Children in care and care leavers have stable, loving relationships.

Improving child outcomes is our ultimate focus but it will not always be feasible to influence these directly through our work, given the multiple factors impacting on them. We have therefore included the organisational outcomes we are seeking to achieve, and the indicators we will use to measure progress, within our five priority areas.

## Our guiding principles

We have identified five principles that will underpin how we work to deliver our strategy. They will guide us in all that we do:

**1. We will actively pursue a preventative and early intervention approach in our work**

Support must be available to families at the earliest opportunity: families often say they receive help too late. We know that the more entrenched problems become, the more difficult they are to deal with. It is crucial that local systems and services pick up early signs that families are facing problems, struggling to cope, or are at risk. There are a range of early intervention programmes that have been shown to be effective in building family relationships and strengths and reducing risk, which have good evidence of improving outcomes for children. In all our priority areas we will seek to identify the most effective early interventions that can be provided.

**2. We will use robust and transparent evidence standards to generate and champion rigorous evidence**

There is a lack of high-quality evidence available to support decision- and policymaking in providing effective support for children and families. We will use robust and transparent evidence standards to synthesise and generate high quality evidence about what works. Working with local leaders and national policymakers, we will determine and communicate what the findings mean for those taking decisions with and for children and families.

**3. We will seek change so that children and families have more power in how services work**

Services should be accountable for the experiences of the children and families they support. Yet, these experiences are often not captured or acted on. We have an important role to play in bringing about this change. First, our research and policy work will advance the use of child and family experience measures across services. Second, our rigorous

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<sup>1</sup> These outcomes mirror those in the government's new National Children's Social Care Framework

<sup>2</sup> The National Social Care Framework outcome is "children and young people are safe in and outside their homes". As per our strategy, we are focusing on the family environment and have therefore chosen not to look at extra-familial harm.



impact evaluations will mean we promote approaches more likely to work for children and families. Third, we will directly include the voices of children, young people and families in areas of our work. We will work with our Experts by Experience Panel and include people with direct experience on our advisory groups and boards.

**4. We will ensure our work actively promotes equality, diversity, inclusion, and equity**

There are substantial racial disparities in early intervention and children's social care that cannot be explained by deprivation alone. Differences in representation of minoritised ethnic groups are present across the children's social care system. These differences indicate that some groups don't receive the support they need, resulting in poorer outcomes, while others are more likely to have a higher level of intervention. A lack of data limits the research that can be done, but we will consider what can be learnt about racial disparity in every study we carry out. We will speak up for families who experience racial discrimination and use evidence about what works to call for change. Our goal is to be a leader in all aspects of equality, diversity, inclusion, and equity (EDIE).

**5. We will work with partners to enact change**

We will only ever be able to deliver a part of the change we seek. We will make careful decisions about the role we might play and where we need to work in partnership to achieve our aims. We will work with others where we know that we can bring about greater impact by working in collaboration. We will seek partners across our work including research, communications, dissemination and supporting evidence use – publishing open calls to reach a diverse range of potential partners.

## Our approach

We want to see a society where vulnerable children have the foundational relationships they need to thrive in life. This means working to ensure that family support services strengthen family relationships, maintain family relationships for children in care where it is safe to do so, or build positive trusting relationships for children for whom it is not possible to have family relationships. To do this, we will generate and champion the actionable evidence needed to change the system for the better, driving decisions and improving services to support quality relationships. And we will influence national policy and decisions about local services, so the right actions are taken at the right times, leading to better outcomes for vulnerable children.

We will make a difference through:

**1. Generating and championing high-quality, actionable evidence about what works**

We will identify new and promising approaches in early intervention and children's social care and develop a pipeline of interventions and approaches that can be evaluated for impact. We will work with others to understand the demand for evidence, the biggest gaps, and what children and families need the most.

**2. Influencing policy and practice to use evidence to drive better decision making**

We will influence government policy to fund and/or promote the approaches proven to improve outcomes and shift spending away from those that do not. We will shine a light on the evidence available, to help national policymakers increase the number of decisions based on evidence. At a local level, we will increase capability, opportunity, and motivation for evidence use by providing tools and guidance for commissioners and service leaders, to support more effective services and practice.





### 3. Increasing demand for evidence about what works to improve family relationships

We will work to increase demand for evidence on how to improve the family environment, making the case for:

- a. Increasing the prioritisation of, and investment in, effective preventative and early intervention approaches at national and local levels
- b. The research community building evidence on racial disparity and using findings to call for change
- c. A national focus on how children and their families experience services and can have more power in how services work.

We will draw on different approaches and capabilities to bring about the changes we want to see, working across the research and impact cycle of evidence, evaluation, national influencing, local delivery and communications to:

- Conduct evidence syntheses which summarise what is known in areas which support our strategy and can help us achieve our impact
- Generate evidence about which interventions improve child outcomes, through evaluations that examine whether, how, and why they work
- Develop a case-by-case approach to national influencing in our priority areas, with the aim of influencing national policy development, funding decisions and local delivery
- Work with local leaders to support decision-making on how to increase the availability of services that have evidence of improving child outcomes
- Champion activities that have been shown to improve child outcomes, and the use of evidence and evaluation to improve better decision-making.

## Our audiences

Our organisation exists to improve child outcomes, but as we don't deliver services, we cannot achieve this directly. We therefore rely on key audiences to use evidence to change policy and practice. Our audiences are defined as follows:

### Primary audience

We aim to influence those who can improve the availability and use of evidence-based support for families. These decision-makers are:

- **Ministers** (e.g., in His Majesty's Treasury, Department for Education, Department for Levelling Up, Housing, and Communities, Department for Work and Pensions, Home Office and Department for Health and Social Care)
- **National policymakers** (e.g., Permanent Secretaries, Director Generals, Directors and Deputy Directors in His Majesty's Treasury, Department for Education, Department for Levelling Up, Housing, and Communities, Department for Work and Pensions, Home Office and Department for Health and Social Care, Ofsted) and policy teams in relevant government departments
- **Local system leaders** (e.g., Local Authority chief executives, Directors of Children's Services, commissioners, heads of services)



- **Regional and local political leaders** (e.g., Metro Mayors, lead members for children's services)
- **Judiciary** (e.g. District, Circuit and High Court Judges in the family division)

## Secondary audience

Our secondary audiences shape the work of practitioners, deliver services, influence our primary audiences, or fund research. These include:

- **Sector and workforce bodies** (e.g., Association of Directors of Children's Services, Local Government Association, British Association of Social Workers, National Police Chief's Council, NHS England)
- **National charities** who deliver services for vulnerable children (e.g., the 'big five' children's charities)
- **Research funders** (e.g., the Economic and Social Research Council)
- **Parliamentary select committees/All Party Parliamentary Groups** (e.g., the Education Select Committee)

## Ultimate audience

Our ultimate audience are the family-facing practitioners listed below, as they are the people who can deliver evidence-based approaches that improve children's outcomes. Given the scale and diversity of this group, it is not feasible for our organisation to reach them directly, so we will work with our primary and secondary audiences, who have a greater reach and influence over the workforce. We recognise that behaviour change is complex and requires more than a 'top-down' approach, so we will ensure that our work with primary and secondary audiences is carefully designed to enable us to achieve impact with our ultimate audiences.

- Social workers
- Family support workers
- Parenting practitioners
- Children and Adolescent Mental Health Services
- Police
- Midwives and Health visitors

## Partners

We will also work together with the broader evidence community (such as other what works centres, research organisations and universities) as well as other influencers of the audiences above. For example, an important partner will be the National Safeguarding Practice Review Panel, who we will work with to support the national panel process and share messages about what has been shown to improve outcomes.



# Plans for future periods

## Our five priority areas

We have five priority areas that make up 80 per cent of our work. The remaining 20 per cent will be responsive to the changing policy environment.

These five areas were selected using criteria including the scale of the problem, the level of policy interest, the maturity of the current evidence base and the potential for achieving impact.

They will be reviewed regularly to ensure we are tackling the most important issues that improve the family environment to achieve positive outcomes for vulnerable children.

Across these areas, we will use the following measures as indicators of our impact in improving the lives of children and families:

- Increase in the use of evidence-based interventions and approaches available for children and families
- Increase in the number of government programmes that promote evidence-based interventions and approaches
- Increase in the number of policies and practice that embed high quality evaluation
- Increase in the number of interventions and approaches shown to have an impact (and that can be recommended for delivery) in our priority areas
- Decrease in the use of interventions and approaches proven to be ineffective/that have no impact on child outcomes
- Improvements in the capability, opportunity, and motivation of local leaders to deploy evidence-based interventions and approaches (because we know these things are precursors to behaviour change).

We will also use the following indicators of impact in our work to influence local system leaders to improve the availability and use of evidence-based support for families:

- Increased commissioning of evidence-based interventions or approaches
- Decommissioning of interventions or approaches shown not to improve outcomes
- The implementation of Practice Guide recommendations
- Stronger local monitoring and evaluation of intervention implementation and impact
- Stronger local arrangements for matching interventions with diverse population needs.

## Supporting parenting

It is important that parenting support is carefully matched to the needs of the child and family. Parents' ability to appropriately nurture their children is influenced by a range of factors, including their own characteristics, the characteristics of their child and levels of stress or support. Parental capacity can be adversely affected by risks, including substance misuse, parental conflict, abuse and neglect, sexual abuse, emotional abuse and parental mental health issues. We know that evidence-based support which is carefully matched to parent and child needs can improve outcomes for children. There is a lack of evidence about the types of parenting support likely to be



most effective in the context of some risks, such as domestic abuse, and we will seek to generate this evidence.

There is an existing evidence base on how best to support parenting for some groups of children and parents, for example, programmes which support parents with managing their child's behaviour. Our work will primarily focus on supporting the use of programmes shown to be effective, but with further evidence generation activity to fill gaps, for example, on interventions to support parenting in higher risk families and in a child protection context.

## **Strengthening family networks**

Research shows that children in non-family care settings such as residential homes and secure accommodation experience worse long-term outcomes than their peers. We believe there is a legal and moral obligation for statutory services to support care for children in a family-like setting whenever that is possible. One way to do this is by looking within the child's own network for alternative sources of support and care. Stronger family networks are relevant at every stage of intervention, from targeted early help, right through to reunification from care.

However, there is a lack of evidence about how best to support use of family networks to improve outcomes for children. Further research to understand how to keep children either with their family or as close to a family environment as possible is critical.

Areas of focus in this priority area are Family Group Decision Making, Kinship Care, Reunification and Family Relationships and Contact for Children in Care. Through our work in these areas, we want to see children and young people supported by their family to develop and thrive, be safe in their homes, and stay safely with their families as much as possible.

## **Domestic abuse**

Domestic abuse is the largest driver of children being taken into care and can have a huge adverse impact on outcomes for children. There are major weaknesses in the evidence about how best to support children and families where domestic abuse is a problem. The interventions currently in use vary widely and are often unevaluated.

A main area of our focus will be to build the evidence base by developing the pipeline of programmes that can be evaluated for impact. We will look at relevant interventions across preventative approaches, perpetrator programmes and support for parent and child victim-survivors.

We will also seek to develop and build consensus around the evaluation methods which are the strongest and most appropriate in this area and the best outcome measures to use. The current lack of consensus about how best to evaluate, or what outcomes to use, is a challenge for our research but underscores the urgency of our work in this field.



## **Relationships for care experienced children**

Having strong, healthy, and caring relationships is critical for children and young people's development, stability, and mental health. However, children and young people with experience of care can lack strong and supportive relationships. Today, one-third of care leavers don't know where to get help and support when they leave care. Building supportive relationships for care experienced children is a key protective factor and improves outcomes for the most vulnerable children. Additionally, it can help prevent intergenerational cycles of care.

There is a large evidence need in this area: there are very few evidence-based programmes that support relationships for care-experienced children. Broader evidence synthesis work needs to be conducted. Given the limited evidence on which approaches work best, we will evaluate some of the most common programmes such as Staying Close and scope new research on foster care.

## **Service and practice models**

Outcomes for children and families can be directly influenced by how services are organised. There is huge variation in service delivery approaches among the 152 local authority areas responsible for supporting vulnerable children in England. High quality evaluation of current, often multi agency, models is crucial, to support greater central attempts to improve local services and practice, in government priorities.

Little is known about which services and practice models work best, particularly those which involve a multi-agency or system wide focus. We will generate new knowledge about what works best in terms of structuring multi-agency and multi-disciplinary support for children and families and assess which of the many variables are linked to improved outcomes. We will particularly focus on early intervention and prevention to better understand how local areas can introduce 'whole system' or place-based approaches to identifying and resolving problems at the earliest opportunity.

We will run high-quality evaluations of multi-agency and multi-disciplinary services to understand what should be promoted and scaled up. We will evaluate models promoted by government and disseminate the learning and implications for local services. Through our work on service and practice models, we will contribute to children being supported by their families to develop and thrive; children and young people being safe in their homes and staying with their families as much as is safely possible; and children in care and care leavers having stable, loving relationships.



# FINANCIAL REVIEW

## Funding

Foundations – What Works Centre for Children and Families is predominantly funded by the DfE. In addition, the legacy organisations have also received grant funding from the DWP, DLUHC and Cabinet Office and carried out contract work for other charitable or governmental organisations. Without this support we would not be able to operate and we are incredibly grateful for the service contracts and grant funding that has been provided.

## Basis of preparation of the financial statements – merger of EIF and WWCS

The Early Intervention Foundation and What Works for Children’s Social Care merged with effect from 15 December 2022 to form What Works for Early Intervention and Children’s Social Care. Subsequently on 25 May 2023 the merged organisation was renamed Foundations – What Works Centre for Children and Families.

A combination of public benefit organisations which meets the definition and criteria of a merger is required to adopt merger accounting principles in preparing its accounts. Accordingly, the accounts have been presented as if the merging organisations had been a combined entity throughout the period and comparative figures restated on the same basis. Adjustments have been made where the accounting policies of the merging entities differed previously to present figures on the basis of uniform accounting policies consistently applied by both organisations over the periods.

## Income & expenditure

In the financial year under review income for the merged organisation including grants, donations and legacies and trading activities was £12,988,149 (2022: £20,386,813). This included grants from the Department for Education totalling £11,209,786 (2022: £19,084,904). The main reason for the change in income and expenditure was the lower level of the Children in Need (CIN) grant in the year. Total expenditure for the year was £12,983,409 (2022: £19,980,930).

Total funds were £2,618,304 as at 31 March 2023 (2022: £2,613,564) of which £1,064,515 were unrestricted and £1,553,789 were restricted. Restricted funds arise primarily due to differences in the charitable objects of EIF and WWCS prior to the merger, resulting in EIF’s reserves at the point of merger being treated as a restricted fund.

In addition, EIF had previously designated a portion of its reserves as a ‘Special Projects’ fund. The balance of this designated fund within restricted reserves was £282,119 as at 31 March 2023 (2022:



£413,907). Future use of this fund will be to support projects of strategic importance for which no other funding is available.

## Reserves

The Trustees recognise the need for reserves and specifically identify the following as key reasons for holding unrestricted funds:

1. To provide the charity with **working capital**, enabling it to pay commitments to staff, premises and contractors, even when funding agreements are delayed or paid in arrears, which is common in grant funding. This guarantees continuation of operations.
2. To cover **losses in income** when funding agreements are delayed or reduced, which itself is considered relatively high-risk. This risk is especially high during periods of political change, with elections and change of governments. The nature of many grant agreements is that they lack the termination clauses (more common in commercial agreements) which would otherwise permit the charity to claim compensation or damages under these circumstances.
3. To cover the **costs of wind-down** in the event of income from government ceasing.
4. To be a **going concern**, ensuring the charity meets the test for solvency set by law and by the Charity Commission and is able to trade for a minimum of 12 months.
5. To **enable expenditure** at the Trustees' discretion:
  - Funding projects of particular strategic importance, in fulfilment of the charity's objects, but for which no other funding can be identified
  - To invest in the generation of income for future years.

The reserves target is determined by conducting an annual assessment of working capital requirements, the likelihood of and scenarios for losses in income, the costs associated with wind-down, a going concern assessment, and any need to draw down reserves to fund strategic projects or invest in future income-generation. In future years, this target will be set as part of the final budget paper that goes to the May Board meeting, where the target will be assessed against available reserves, and a plan to increase reserves provided if reserves fall below the target. The going concern assessment will feed into the production of annual statutory accounts, signed off at the July Board meeting.

## Risk and uncertainties

Risk management is a key strategic activity for the Board. It is routinely woven into the cycle of Board meetings, Committee meetings (in particular the Finance Audit and Risk Committee), senior leadership team meetings and project management. Risks may arise from the environment in which Foundations operates, whilst others may relate to the strengths and weaknesses of the charity at this point in its development.

The major risks to the charity have been identified in a comprehensive risk register and management of these are monitored and reviewed by the Finance Audit and Risk Committee as part of the papers for each Committee meeting. Risks are considered in the categories of strategic and operational risks. Risks are assessed by their impact and likelihood against a clear and





consistent criterion. The register also includes a summary of the mitigating actions and the risk owner.

Foundations considers the key risks to which it is exposed and articulates what action it is taking to mitigate or minimise these as appropriate. It also refers to the Charity Commission guidance for its risk management policy. Some risks are mitigated by holding insurance, which is comprehensive. Insured risks include public and employers' liability, professional indemnity and Trustees' liability. Operational risks are managed by having clear policies and guidance for staff or contractors in the conduct of their work. External risks are managed on a case-by-case basis, and those risks which the charity cannot fully mitigate are managed by the charity holding sufficient reserves.

The Finance Audit and Risk Committee has assessed the major risks to which Foundations is exposed and is satisfied that systems are established to mitigate the charity's exposure to those risks.

The risk categories identified with the highest scores (combined impact and likelihood) after post risk mitigation strategies are as follows:

- Underspend or under delivery on grants due to the challenges of running high quality impact evaluations
- Political uncertainty and changes in government could result in a reduction in evidence and children's policy as priorities
- Restricted funds make the management of the organisation's finances complex and constrained
- Failure to get individuals from two legacy organisations with different and strong cultures to work well together and to create a shared identity.

These risks have been mitigated through the following actions:

- Within the grant giving and programme management, setting clear timeframes and milestones with project partners. Closely monitoring the deliverables against the grant to ensure partners remain on track. Where delays do occur, discussing and mutually agreeing on a revised action plan
- Setting up meetings with ministers and relationship building. Maintaining strong relationships and communications with government departments so we are aware of changes early
- Tracking spending on a monthly basis against projects and funds to highlight in advance risks of over/underspend and manage outcomes; enhancing our reserves in line with our reserves policy where the merged organisation can make a surplus on contracts with a charitable purpose; seeking to change the charity's funding model for the future
- Implementing a culture project to bring the two legacy organisations together.





# STRUCTURE, GOVERNANCE AND MANAGEMENT

Foundations – What Works Centre for Children and Families, is a company limited by guarantee, governed by a Memorandum and Articles of Association, updated on 7 December 2022.

## Trustees

On completion of the merger, the trustees of EIF all became trustees of WWEICSC; now renamed, Foundations – What Works Centre for Children and Families. Following the merger, one of the post-merger integration initiatives has been a review of the Governance of the organisation to ensure diversity and a broad range of skills, experience and expertise and one of the results of this has been that the number of Trustees has reduced from 18 to 8. The board would like to note its thanks to the individuals who have now stepped down from the board for playing such a significant role in the life of WWCS, EIF and the first few months of the newly merged organisation. The last 18 months have demanded a high level of commitment from all trustees and these contributions were invaluable to making the merger an early success.

Trustees are recruited by the Executive Chair, subject to approval by the trustees. Appointed trustees are provided with a background briefing about their responsibilities and the objectives, operations, governance, funding and achievements of the charity.

Foundations considers each of the trustees to be independent in character and judgement and understands that they have no relationships that are likely to affect, or could appear to affect, their judgements with regard to the charity. Declarations of interest are required from new Trustees upon appointment and every meeting of the Board requires that any new interests are declared. No remuneration is provided except for reasonable travel and subsistence costs, with the exception of the Executive Chair, where permission was granted from the charity commission to aid the merger process and early stages of the new organisation.

Trustees regularly review the progress of the charity and its funding. Trustees are responsible for setting the strategy for Foundations and securing both the public benefit delivered through its outcomes and impact, as well as the sustainability of the charity.

The board of trustees is chaired by Josh MacAlister who was appointed in October 2022.

There are now four sub-committees of the board: the Finance Audit and Risk Committee reviews the risks, controls and financial management of the charity. The Grants Committee reviews funding rounds and agrees which programmes to fund. The Evidence to Impact Committee reviews the activity of the organisation to ensure it is achieving impact in line with the strategy set. The People Committee reviews the organisation's policies and approach to performance management, pay and reward and HR issues and the Executive Chair's performance.



The trustees are also responsible for the appointment of the Chief Executive, to whom they delegate the day-to-day running of the charity.

Foundations is a What Works Centre. This ‘What Works’ status places additional responsibility upon the charity to be independent of government and have a clear and relevant policy focus. In all aspects of work Foundations adheres by these standards, irrespective of the funder. The work undertaken by Foundations clearly fits within the remit of a What Works Centre, by focusing on evidence generation and getting that evidence used in policy and practice.

## Staff

Our employees are from a diverse range of backgrounds; drawing together expertise and experience from a number of different fields. Trustees record their appreciation of the efforts of the staff, who have made an enormous contribution to the successes of the organisation during the year, including the completion of the merger.

The Senior Leadership Team comprises the Chief Executive, Deputy Chief Executive, Director of Evidence, Director of Strategic Planning, Director of Finance and Director, People and Resources. This team meets regularly and is the coordinating group responsible to the Chief Executive for the day-to-day operations of the organisation.

## Pay and remuneration

The People Committee reviews the organisation's policies and approach to performance management, pay and reward and HR issues and the Executive Chair's performance. The Executive Chair reviews the performance and salary of the Chief Executive. The trustees discuss and agree any “cost of living” increases in salaries which are applied to employees. The setting of all other employees' salaries is delegated to the Chief Executive and Senior Leadership Team. Increases in salary are dictated by affordability, wider market forces, individual performance and job role.

## Auditors

Moore Kingston Smith were re-appointed as the organisation's auditors during the period and have expressed their willingness to continue in that capacity.



# STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Foundations – What Works Centre for Children and Families for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 UK 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate and proper accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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



The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved and signed on behalf of the trustees by: -

Josh MacAlister  
Executive Chair, Board of Trustees

Date: **20/7/23**



# INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF FOUNDATIONS – WHAT WORKS CENTRE FOR CHILDREN AND FAMILIES

## **Opinion**

We have audited the financial statements of Foundations - What Works for Centre for Children and Families ('the company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of financial statements section of our report. We are independent of the Corporation in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

## **Other information**



The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 26, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence





regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council and UK taxation legislation.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Moore Kingston Smith LLP*

James Saunders (Senior Statutory Auditor)

for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

9 Appold Street  
London  
EC2A 2AP

Date: 3 August 2023



**Foundations - What Works Centre for Children and Families**  
**Statement of Financial Activities (Including Income and Expenditure account)**  
**for the Year Ended 31 March 2023**

	Note	Unrestricted fund £	Restricted fund £	2023 total £	2022 total £
<b>Income from:</b>					
Donations and legacies	3	5,989,297	6,754,387	12,743,684	20,210,123
Trading activities	4	241,977	2,488	244,465	176,690
<b>Total Income</b>		<u>6,231,274</u>	<u>6,756,875</u>	<u>12,988,149</u>	<u>20,386,813</u>
<b>Expenditure on:</b>					
Charitable activities	5	6,093,534	6,889,875	12,983,409	19,980,930
<b>Total Expenditure</b>		<u>6,093,534</u>	<u>6,889,875</u>	<u>12,983,409</u>	<u>19,980,930</u>
<b>Net income/(expenditure) for the year</b>		137,740	(133,000)	4,740	405,883
<b>Transfers between funds</b>		10,099	(10,099)	-	-
<b>Net movement in funds</b>		<u>147,839</u>	<u>(143,099)</u>	<u>4,740</u>	<u>405,883</u>
<b>Reconciliation of funds</b>	19				
Balances at 1 April 2022		916,676	1,696,888	2,613,564	2,207,681
<b>Balances at 31 March 2023</b>		<u>1,064,515</u>	<u>1,553,789</u>	<u>2,618,304</u>	<u>2,613,564</u>

All amounts relate to continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

The notes on pages 33 to 51 form part of these financial statements.

**Foundations - What Works Centre for Children and Families**  
**Balance Sheet**  
**as at 31 March 2023**

	Note	£	2023	£	£	2022	£
<b>Fixed assets</b>							
Tangible Fixed Assets	14			89,121		86,944	
				89,121		86,944	
<b>Current assets</b>							
Debtors	15		757,247		860,692		
Cash at bank and in hand			2,849,442		2,648,662		
			3,606,689		3,509,354		
Creditors: amounts falling due within one year	16		(1,077,506)		(982,734)		
<b>Net current assets</b>				2,529,183		2,526,620	
<b>Net assets</b>				2,618,304		2,613,564	
<b>Funds</b>	19, 20						
Restricted funds				1,553,789		1,696,888	
Unrestricted funds				1,064,515		916,676	
				2,618,304		2,613,564	

The financial statements were approved by the Board and authorised for issue on and signed on their behalf by:



Josh MacAlister  
Chair, Board of Trustees

Date **20/7/23**

Company registration number: 12136703

**Foundations - What Works Centre for Children and Families**  
**Statement of Cash Flows**  
**for the year ended 31 March 2023**

	Note	2023 £	2022 £
<b>Net cash provided by operating activities</b>	<b>21</b>	236,161	(1,538,110)
<b>Cash flows from investing activities:</b>			
Interest received		4,643	1,666
Purchase of tangible fixed assets		(40,024)	(44,215)
<b>Net cash (provided by)/used in investing activities</b>		<u>(35,381)</u>	<u>(42,549)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		200,780	(1,580,659)
<b>Cash and cash equivalents at the beginning of the year</b>		2,648,662	4,229,322
<b>Cash and cash equivalents at end of year</b>		<u>2,849,442</u>	<u>2,648,662</u>

**Analysis of cash and cash equivalents**

	2023 £	2022 £
Cash at bank and in hand	2,849,442	2,648,662
<b>Total cash and cash equivalents</b>	<u>2,849,442</u>	<u>2,648,662</u>

**Analysis of changes in net debt**

	As at 1 April 2022 £	Cash-flows £	As at 31 March 2023 £
Cash at bank and in hand	2,648,662	200,780	2,849,442
<b>Total</b>	<u>2,648,662</u>	<u>200,780</u>	<u>2,849,442</u>

**Foundations - What Works Centre for Children and Families**  
**Notes to the Financial Statements for the year ended 31 March 2023**

**1 Charity Information**

Foundations - What Works Centre for Children and Families is a charitable company limited by guarantee registered in England & Wales with the registration number 12136703. The registered office address is Albany House, Petty France, Westminster, London, England SW1H 9EA.

**2 Accounting Policies**

**Basis of preparation**

The Early Intervention Foundation and What Works for Children's Social Care merged with effect from 15 December 2022 to form What Works for Early Intervention and Children's Social Care. Subsequently on 25 May 2023 the merged organisation was renamed Foundations – What Works Centre for Children and Families.

A combination of public benefit organisations which meets the definition and criteria of a merger is required to adopt merger accounting principles in preparing its accounts. Accordingly, these accounts have been presented as if the merging organisations had been a combined entity throughout the period and comparative figures restated on the same basis. Adjustments have been made where the accounting policies of the merging entities differed previously to present figures on the basis of uniform accounting policies consistently applied by both organisations over the periods.

These financial statements are prepared on a going concern basis, under the historical cost convention, as modified by the revaluation of investments being measured at fair value through income and expenditure within the Statement of Financial Activities.

The 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 financial statements. The financial statements have been prepared in accordance with the 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 (FRS102)(Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Additional information has been provided where this increases understanding of the figures.

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 pound.

The following accounting policies have been applied consistently during the current and previous year.

**Going concern**

The Trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the group to continue as a going concern. The Trustees have made this assessment for the period of at least one year from the date of approval of the financial statements.

As at 31 March 2023, the charity has total reserves of £2,625,292 with unrestricted reserves totalling £1,071,503. The charity has agreed funding with the Department for Education to March 2024 and in principle funding to March 2025. It is anticipated that the DfE will confirm funding for 2024-25 before the end of the 2023-24 financial year.

If core funding is not obtained, the charity has an exit strategy in place. Based upon this and further funding for project work, the charity is well-placed to manage operational and financial risks successfully for the foreseeable future.

Having reviewed forecasts prepared by management the Trustees are confident that the charity and the group will continue to meet its obligations as they fall due and that therefore the going concern basis continues to be appropriate.

**Foundations - What Works Centre for Children and Families**  
**Notes to the Financial Statements for the year ended 31 March 2023**

**2 Accounting policies (continued)**

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income**

Income is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Donations are recognised on receipt. Donations from fundraising ventures are shown gross, with the associated costs included in fundraising costs. Other income is accounted for on a receivable basis.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees, statutory reporting, legal costs and Trustee expenses linked to the strategic management of the charity.

Overhead and support costs have been allocated first between the cost of generating voluntary income, charitable activity and governance. Where overhead and support costs relating to costs of generating voluntary income and charitable activities cannot be directly allocated, these have been apportioned based on the head count for each activity.

Grants are recognised as expenditure in the year when the charity creates a legal or constructive obligation.

An obligation arises, and expenditure is recognised in the financial statements, when a funding agreement has been signed by both parties and evaluations by the charity confirm the milestones set out in the agreement and any other terms and conditions of funding have been satisfactorily met.

Grants payable but unpaid at the balance sheet date are recognised as grant commitments under creditors.

**Investments**

On 27 August 2021 the charity incorporated The Evidence Quarter C.I.C, a community interest company without share capital which is a 100% owned subsidiary of Foundations - What Works Centre for Children and Families. During the period from incorporation up to the year ended 31 March 2023 this company was dormant and did not trade. The subsidiary is not material to the Group and therefore Group accounts have not been prepared.

**Foundations - What Works Centre for Children and Families**  
**Notes to the Financial Statements for the year ended 31 March 2023**

**2 Accounting policies (continued)**

**Tangible fixed assets**

Items of equipment are capitalised where the combined purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Where assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	3 years
Office equipment	5 years
Fixtures and fittings	5 years

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 net income/(expenditure) for the year.

**Impairment of fixed assets**

At each reporting end date, the charitable company 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).

**Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Creditors and provisions**

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**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.

**Financial instruments**

Financial instruments are recognised in the charitable company's balance sheet when the charitable company 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

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured 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.

**Taxation**

The charity is a registered company, number 12136703 and is exempt from corporation tax under the provisions of Sections 466-493 of the Corporation Taxes Act 2010.

**Leases**

Operating lease costs are charged to the Statement of Financial Activities as incurred, on a straight line basis over the term of the lease term.

**Pensions**

All qualifying employees are invited to join the charitable company's defined contribution scheme. For those employees who are opted in to the defined contribution scheme, the charitable company makes a contribution currently equivalent to 6-8% of gross salary into the schemes. The charitable company's contribution is charged to the Statement of Financial Activities in the financial year. The charitable company has no liability under the scheme other than for the payment of these contributions.

**Foundations - What Works Centre for Children and Families**  
**Notes to the Financial Statements for the year ended 31 March 2023**

**2 Accounting policies (continued)**

**Employee benefits**

The costs of short term employee benefits are recognised as a liability and an expense.

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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense to the Statement of Financial Activities as they fall due.

**Critical accounting estimates and judgements**

In the application of the charitable company'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

**Critical judgements**

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

***(i) Useful economic life of tangible assets***

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic life and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on future economic utilisation and the physical condition of the assets. See note 14 for the carrying value of tangible fixed assets and the accounting policies for the useful economic lives for each class of asset.

**Foundations - What Works Centre for Children and Families**  
**Notes to the Financial Statements for the year ended 31 March 2023**

<b>3 Donations and legacies</b>	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>2023 total £</b>	<b>2022 total £</b>
Grants	5,390,026	6,582,958	11,972,984	19,792,885
Contracts with charitable purposes	599,271	171,429	770,700	415,517
Other income	-	-	-	1,721
	<u>5,989,297</u>	<u>6,754,387</u>	<u>12,743,684</u>	<u>20,210,123</u>
For the year ended 31 March 2022	<u>5,731,606</u>	<u>14,478,517</u>		<u>20,210,123</u>

<b>Grants</b>	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>2023 total £</b>	<b>2022 total £</b>
DfE Core grant	5,390,026	1,415,795	6,805,821	5,497,975
CiN grant	-	4,403,965	4,403,965	11,291,242
HHP grant	-	-	-	11,039
Care review grant	-	-	-	400,456
ETF Grants	-	76,365	76,365	-
Cross Govt Grant 2021-22	-	-	-	2,353,533
DWP Grant	-	496,460	496,460	-
DLUHC Grant	-	140,000	140,000	-
Home Office	-	36,065	36,065	183,935
Nuffield Foundation	-	14,308	14,308	52,405
Other income	-	-	-	2,300
	<u>5,390,026</u>	<u>6,582,958</u>	<u>11,972,984</u>	<u>19,792,885</u>
For the year ended 31 March 2022	<u>5,497,975</u>	<u>14,294,910</u>		<u>19,792,885</u>

The Cross Government Grant in 2021-22 was funded by the DfE, DWP and DLUHC.

<b>4 Income from other trading activities</b>	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>2023 £</b>	<b>2022 £</b>
Rental Income	229,060	-	229,060	106,701
Other income	10,762	-	10,762	68,323
Interest income	2,155	2,488	4,643	1,666
	<u>241,977</u>	<u>2,488</u>	<u>244,465</u>	<u>176,690</u>
For the year ended 31 March 2022	<u>175,024</u>	<u>1,666</u>		<u>176,690</u>



**Foundations - What Works Centre for Children and Families**  
**Notes to the Financial Statements for the year ended 31 March 2023**

**5 Charitable activities**

	Notes	2023 £	2022 £
Grant expenditure on activities	7, 8	6, 508,124	13,807,017
Direct costs on charitable activities		324,844	499,087
Salaries and Wages	12	4,630,420	4,264,840
Support costs	9	1,280,953	1,289,797
Governance costs	9	239,068	120,189
		<u>12, 983, 409</u>	<u>19,980,930</u>
<u>Analysis by fund</u>			
Unrestricted funds		6,093,534	5,611,858
Restricted funds		6,889,875	14,369,072
		<u>12,983,409</u>	<u>19,980,930</u>

**6 Net income for the year before transfers**

	2023 £	2022 £
This is stated after charging:		
Depreciation	37,847	34,329
Other operating leases	<u>278,436</u>	<u>278,436</u>

**7 Grant Expenditure (see notes 5 and 8) by funder**

	2023 £	2022 £
Core grant	2,021,358	2,680,769
CiN grant	4,238,358	11,000,713
SFIIP grant	218, 755	125,535
ETF grant	29,653	-
	<u>6,508, 124</u>	<u>13,807,017</u>

**Foundations - What Works Centre for Children and Families**  
**Notes to the Financial Statements for the year ended 31 March 2023**

**8 Grant Expenditure**

**By institution**

			<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</b>
Achieving for Children	CiN	Education Project	13,333	24,761
Anna Freud Centre	Core	Prevent/Protect/Repair/Lighthouse	-	84,404
Anna Freud Centre	Core	Pine Progression	74,922	-
Anna Freud Centre	Core	Lighthouse	19,467	-
Barnardo's	CiN	CSA	55,100	-
Barnardo's	Core	Let's Connect	347,000	-
Bath & NE Somerset CC	Core	Lighthouse	2,400	81,579
Behavioural Insight	SFIIP		-	4,583
Birkenhead Sixth Form College	CiN	School Based Project	-	33,307
Birmingham University	Core	LGBTQ+	-	58,103
Blackburn with Darwen Council	CiN	Education Project	19,245	32,503
Blue Cabin	Core	Creative Life Story	-	107,951
Brighton & Hove CC	CiN	Education Project	14,677	29,354
British Refugee Council	Core	My View	-	426,025
Cardiff University	CiN	Social Workers in Schools	195,862	210,981
Cardiff University	Core	Spark Grant	20,812	24,907
Catch Up	CiN	Sign of Potential	4,500	82,235
CEI Global UK	CiN	Sign of Potential	-	33,026
CEI Global UK	Core	Pine Progression	75,904	-
CEI Global UK	SFIIP		-	7,473
CEI Global UK	Core	Rapid Review	59,960	66,560
Centre for Homelessness Impact	ETF	Staying Close	10,200	-
College of Policing	ETF	Staying Close	6,066	-
Coram	CiN	School Based Project	-	7,804
Coram	Core	Pine Progression	136,395	-
Coram	SFIIP		133,621	78,000
Coram	Core	Let's Connect	137,153	-
Coram	Core	Creative Life Story	-	32,010
Cordis Bright	Core	Rapid Review	39,998	-
CSA Centre	CiN	Education Project	-	56,140
Cumbria CC	CiN	Education Project	36,225	13,992
Cumbria CC	CiN	Social Workers in Schools	244,333	554,287
Devon CC	CiN	Social Workers in Schools	171,249	580,139
Economic and Social Research Council	Core	Administrative Data project	200,000	-
Ecorys	Core	Kinship Care	-	76,995
Essex CC	CiN	Education Project	64,828	99,432
Family Action	CiN	School Based Project	-	45,107
Gateshead CC	CiN	Education Project	20,619	35,235
Gateshead CC	CiN	Social Workers in Schools	140,772	338,703
GMCA	CiN	Education Project	143,111	446,878
Hartlepool BC	CiN	Education Project	23,120	39,464
Havant and South Downs College	CiN	School Based Project	-	64,000
Hertfordshire CC	CiN	Education Project	50,509	90,321
Hull City CC	CiN	Social Workers in Schools	136,242	354,279
IFF Research	CiN	School Based Project	19,793	30,000
IFF Research	Core	My View	-	61,860
Institute for Employment Studies	CiN	Sign of Potential	21,763	35,000
Ipsos MORI	CiN	Sign of Potential	5,492	87,647
Ipsos MORI	Core	My View	55,851	197,945
Ipsos MORI	Core	Evaluation of ISAFE	179,644	-
KCL	CiN	School Based Project	28,330	30,000
KCL	CiN	Sign of Potential	-	31,600
KCL	Core	Spark Grant	-	48,299
KCL	Core	MeeToo	13,344	-
KCL	SFIIP		31,224	-
Kingston University	Core	Rapid Review	-	39,431
Kinship	ETF	Kinship	13,387	-
LB Croydon	CiN	Education Project	21,204	25,555
LB Croydon	CiN	Social Workers in Schools	183,443	486,984
LB Ealing	CiN	Social Workers in Schools	261,458	610,814

**Foundations - What Works Centre for Children and Families**  
**Notes to the Financial Statements for the year ended 31 March 2023**

**Note 8 - Grant expenditure by institution (contd)**

LB Hackney	CiN	Social Workers in Schools	126,390	48,290
LB Hammersmith & Fulham	CiN	Education Project	11,550	17,505
LB Haringey	CiN	Social Workers in Schools	91,435	506,979
LB Harrow	CiN	Social Workers in Schools	157,175	386,601
LB Hillingdon	CiN	Education Project	11,736	22,455
LB Lambeth	CiN	Social Workers in Schools	130,219	312,667
LB Lewisham	CiN	Education Project	21,663	37,418
LB Lewisham	Core	Prevent/Protect/Repair	-	28,250
LB Merton	CiN	Education Project	20,094	34,192
LB Merton	CiN	Social Workers in Schools	170,085	425,931
LB Southwark	CiN	Social Workers in Schools	142,591	356,589
LB Southwark	Core	Pine Progression	75,002	-
LB Sutton	CiN	Social Workers in Schools	169,408	415,561
LB Tower Hamlets	CiN	Social Workers in Schools	208,065	461,359
Leeds Beckett University	Core	Spark Grant	-	24,367
Manchester CC	Core	Thriving Babies	-	126,580
McPin	Core	Care Leaver Mental Health	60,000	-
Meditation Now	Core	Pine Progression	59,800	-
MeeToo	Core	MeeToo	35,101	-
National Centre for Social Research	CiN	School Based Project	-	35,030
National Centre for Social Research	CiN	Sign of Potential	-	229
National Centre for Social Research	SFIIP		7,130	11,047
National Centre for Social Research	Core	FDAC	-	35,000
Newcastle CC	CiN	Education Project	16,044	21,456
Newcastle CC	CiN	Social Workers in Schools	86,314	321,021
NHS Cambs and Peterborough	Core	CAMHS Intervention	1,872	100,000
NIESR	CiN	Education Project	55,140	323,329
NIESR	CiN	Sign of Potential	23,221	44,300
Nottinghamshire CC	CiN	Education Project	13,854	26,666
Oxford Brookes University	Core	Thriving Babies	-	69,580
QA Research	Core		-	(57,118)
Salford CC	CiN	Social Workers in Schools	-	227,186
Somerset CC	CiN	Social Workers in Schools	38,280	303,675
Staffordshire CC	CiN	Social Workers in Schools	173,658	412,408
Swindon BC	CiN	Social Workers in Schools	219,191	473,083
Tameside	CiN	Social Workers in Schools	168,217	456,975
Tavistock and Portman NHS Trust	Core	Watch Me Play	-	291,536
The Fatherhood Institute	Core	Improving Safeguarding	211,540	-
The Manchester Met	Core	Talk About Domestic Abuse	-	20,985
The Mighty Creative	Core	Creative Mentoring	-	(26,631)
The RTK Ltd	Core	Care Review Teenagers	-	19,750
Together for Children	CiN	Education Project	18,275	-
University College London	Core	Rapid Review	36,571	-
University of Cambridge	Core	Spark Grant	-	24,607
University of Central Lancashire	Core	Domestic Abuse and Early Help Workforce	85,026	-
University of Durham	CiN	Sign of Potential	-	53,539
University of Glasgow	Core	Partnership for Change	-	463,077
University of Greenwich	Core	Spark Grant	27,018	-
University of Oxford	SFIIP		46,780	24,432
University of Oxford	Core	Higher Education	20,000	-
University of Oxford	Core	Domestic Abuse Rapid Review	7,100	40,000
University of Oxford	Core	Spark Grant	26,128	-
University of Sussex	Core	Kitbag	-	25,247
Virtual Class Ltd	CiN	Sign of Potential	-	(17,500)
Walsall BC	CiN	Education Project	20,152	34,094
Whole Education Ltd	CiN	Sign of Potential	-	82,400
Wirral BC	CiN	Social Workers in Schools	122,699	313,066
Wirral BC	Core	Talk About Domestic Abuse	-	86,573
Wolverhampton BC	CiN	Social Workers in Schools	147,693	402,954
Wolverhampton University	Core	NOREAM	13,352	53,410
Youth in Mind	Core	Kitbag	-	1,200
			<b>6,508,124</b>	<b>13,807,017</b>

**Foundations - What Works Centre for Children and Families**  
**Notes to the Financial Statements for the year ended 31 March 2023**

**9 Support costs**

	<b>Support Costs £</b>	<b>Governance costs £</b>	<b>2023 total £</b>	<b>2022 total £</b>
Depreciation	37,847	-	37,847	34,329
Legal and professional	252,594	210,928	463,522	217,383
Other finance costs	1,640	-	1,640	2,509
Office administration	337,086	-	337,086	286,211
Premises costs	488,541	-	488,541	669,550
Marketing and public relations	66,164	-	66,164	121,796
Other Staff Costs	88,506	-	88,506	24,717
Audit fees - Statutory Audit	-	20,360	20,360	22,850
Audit fees - Other	-	5,700	5,700	3,150
Accountancy	8,575	2,080	10,655	27,491
	<u>1,280,953</u>	<u>239,068</u>	<u>1,520,021</u>	<u>1,409,986</u>

**10 Auditors remuneration**

	<b>2023 £</b>	<b>2022 £</b>
Audit of the charity's financial statements	<u>20,360</u>	<u>22,850</u>
<b>Other audit- related assurance services</b>		
Grant certification	<u>5,700</u>	<u>3,150</u>
<b>Non- Audit services</b>		
Taxation compliance services	-	5,400
All other non-audit services	<u>17,320</u>	<u>10,480</u>
<b>Total Non Audit fees</b>	<u>17,320</u>	<u>15,880</u>

**11 Trustees**

During the year the charity obtained approval from the Charities Commission to engage a paid executive chair. Josh MacAlister was recruited and his remuneration during the year was £15,500. In addition the charity made pension contributions of £1,087 in respect of Josh MacAlister. No other Trustees received any remuneration in the year ended 31 March 2023.

No Trustees received any remuneration in the year ended 31 March 2022.

Travel and accommodation expenses totalling £3,441 for three Trustees were paid by the charity in the year (2022: one trustee, £144).

**Foundations - What Works Centre for Children and Families**  
**Notes to the Financial Statements for the year ended 31 March 2023**

**12 Employees**

	2023 number	2022 number
Average monthly number of employees during the year:		
Chief Executive Officer	1	2
Grant making, evaluation and dissemination staff	59	60
Administration staff	24	16
	<u>84</u>	<u>78</u>

The key management personnel of the charity are considered to be the CEO and the various directors.

The remuneration and employee benefits of key management personnel, amounted to £857,344 in the year under review (2022: £1,063,308).

Staff costs comprise:	2023 £	2022 £
Salaries & wages	3,923,856	3,629,417
Social security costs	427,456	374,578
Other pension costs	279,108	260,845
	<u>4,630,420</u>	<u>4,264,840</u>

Included in staff costs is a termination payment of £10,533 paid to a former employee (2022: £nil).

The number of employees whose annual remuneration was £60,000 or more were:

	2023 number	2022 number
£60,000 - £69,999	8	7
£70,000 - £79,999	1	2
£80,000 - £89,999	3	1
£90,000 - £99,999	3	2
£100,000 - £109,999	-	-
£110,000 - £119,999	1	1
£120,000 - £129,999	-	-
£130,000 +	-	1
	<u>16</u>	<u>14</u>

**13 Fixed asset investments**

The charity holds a 100% investment in a subsidiary undertaking, The Evidence Quarter C.I.C.

This was incorporated on the 27 August 2021 and has remained dormant in the period under review.

**14 Tangible fixed assets**

	Fixtures and fittings £	Computers and IT Equipment £	Total £
<b>Cost</b>			
At 1 April 2022	64,414	79,226	143,640
Additions	15,062	24,962	40,024
At 31 March 2023	<u>79,476</u>	<u>104,188</u>	<u>183,664</u>
<b>Depreciation</b>			
At 1 April 2022	14,751	41,945	56,696
Depreciation charged in the year	14,717	23,130	37,847
Eliminated in respect of disposals			
At 31 March 2023	<u>29,468</u>	<u>65,075</u>	<u>94,543</u>
<b>Carrying amount</b>			
At 31 March 2023	<u>50,008</u>	<u>39,113</u>	<u>89,121</u>
At 31 March 2022	<u>49,663</u>	<u>37,281</u>	<u>86,944</u>

**Foundations - What Works Centre for Children and Families**  
**Notes to the Financial Statements for the year ended 31 March 2023**

**15 Debtors**

	Notes	2023 £	2022 £
<b>Amounts falling due within one year:</b>			
Other debtors		1,868	6,086
Grants and contract income receivable		672,855	242,701
Prepayments and accrued income		82,524	611,905
		<u>757,247</u>	<u>860,692</u>

**16 Creditors: amounts falling due within one year**

		2023 £	2022 £
Trade creditors		114,879	454,581
Other taxation and social security		-	55,003
Deferred income	17	530,793	67,920
Other creditors		110,944	219,831
Accruals		320,890	185,399
		<u>1,077,506</u>	<u>982,734</u>

**17 Deferred income**

		2023 £	2022 £
Other deferred income		<u>530,793</u>	<u>67,920</u>

		2023 £	2022 £
Deferred income brought forward		67,920	817,012
Grants received in the year		12,435,857	19,043,793
Grants recognised in the year	3	<u>(11,972,984)</u>	<u>(19,792,885)</u>
Deferred income carried forward		<u>530,793</u>	<u>67,920</u>

Deferred income represents grants received in advance. The income is deferred when the grant agreements are subject to conditions which are still to be met and which are outside the control of the charity or when grants or income are received in advance and specified by the donor or other party as relating to specific accounting periods.

**18 Retirement benefit schemes**

**Defined contribution schemes**

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

The charge to SOFA in respect of defined contribution schemes was £279,108 (2022: £260,845).

Contributions totalling £73,950 (2022: £46,532) were payable to the fund at the balance sheet date and are included in other creditors.

**Foundations - What Works Centre for Children and Families**  
**Notes to the Financial Statements for the year ended 31 March 2023**

**19a Funds**

The income funds of the charity include restricted funds comprising unexpended balances of donations and grants held on trust for specific purpose.

**Movement in funds - 2022-23**

	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
Restricted Funds					
Care review grant	1,210	-	(1,211)	1	-
CiN grant	-	4,403,965	(4,403,965)	-	-
HHP grant	139	-	-	-	139
ETF grants	-	76,365	(76,365)	-	-
EIF General fund	1,281,632	173,917	(305,206)	121,188	1,271,531
EIF Designated fund	413,907	-	-	(131,788)	282,119
DfE grant	-	1,415,795	(1,415,795)	-	-
DWP grant	-	496,460	(496,460)	-	-
DLUHC grant	-	140,000	(140,000)	-	-
Home Office	-	36,065	(36,065)	-	-
Nuffield Foundation	-	14,308	(14,808)	500	-
Total Restricted Funds	<u>1,696,888</u>	<u>6,756,875</u>	<u>(6,889,875)</u>	<u>(10,099)</u>	<u>1,553,789</u>
Unrestricted Funds	916,676	6,231,274	(6,093,534)	10,099	1,064,515
Total Funds	<u><u>2,613,564</u></u>	<u><u>12,988,149</u></u>	<u><u>(12,983,409)</u></u>	<u><u>-</u></u>	<u><u>2,618,304</u></u>

**Transfers**

Transfers represent the net under/overspends on grants transferred to unrestricted funds in line with grant agreements.

**General Funds**

These are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

**Restricted Funds**

These are funds which are to be used in accordance with specific restrictions imposed by donors and any unexpended funds are held on trust for those specific purposes.

Restricted funds were as follows:

Care review grant

This was for work directed in order to achieve completion of the Independent Care Review. The balance was transferred to general funds as this was the allowable surplus on the project.

CiN grant

This was for specified work on the Children in Need project.

HHP grant

This was for specified work on the Healthier Happier Professionals project.

ETF grants

This was for specific work on three different projects; Stay Close, Kinship and Domestic Abuse which will continue in 2023-24.

EIF General fund

As a consequence of the merger, the unrestricted reserves of the Early Intervention Foundation at the date of the merger, 15 December 2022, became restricted reserves of the merged charity and are restricted to the charitable objectives that the EIF had.

EIF Designated Fund

Included in EIF's unrestricted reserves prior to the merger were funds designated for 'Special Projects' supporting the strategy of EIF. During the year these were utilised on merger costs and to offset any deficit during period up to the merger date on the EIF General fund. These funds may be used for the purposes set out in EIF's charitable objects and as such are restricted funds in the merged charity.

DfE grant

This represents DfE grants to the EIF on Early Years and Joint Priorities for the year together with EIF's Core grant from the DfE up to the date of the merger.

DWP grant

This grant from the DWP was for specified work on a project on Reducing Parental Conflict.

DLUHC grant

This grant from the DLUHC was for specified work on a project on Supporting Families.

**Foundations - What Works Centre for Children and Families**  
**Notes to the Financial Statements for the year ended 31 March 2023**

**Note 19 - Funds (contd)**

Home Office

This represents funding from the Home Office awarded in partnership with Dartington Design Service Lab. The project comprises research to better understand models of Trauma-Informed (TI) Training and workforce development that the government's Violence Reduction Units (VRUs) are delivering.

Nuffield Foundation

Funding from the Nuffield Foundation was awarded in partnership with Cambridge University for a research project to improve children's outcomes in early childhood education, titled Common Elements.

**19b Funds**

	Balance at 1 April 2021	Movement in funds - 2021-22			Balance at 31 March 2022
		Income	Expenditure	Transfers	
Restricted Funds					
Care review grant	-	400,456	(340,849)	(58,397)	1,210
CiN grant	-	11,291,242	(11,291,242)	-	-
HHP grant	-	11,039	(10,900)	-	139
EIF General fund	1,183,929	185,273	(89,370)	1,800	1,281,632
EIF Designated fund	427,202	-	-	(13,295)	413,907
Cross Govt grant	33,043	2,353,533	(2,399,871)	13,295	-
Home Office	-	183,935	(183,935)	-	-
Nuffield Foundation	-	52,405	(52,405)	-	-
Other grants	-	2,300	(500)	(1,800)	-
Total Restricted Funds	<u>1,644,174</u>	<u>14,480,183</u>	<u>(14,369,072)</u>	<u>(58,397)</u>	<u>1,696,888</u>
Unrestricted Funds	563,507	5,906,630	(5,611,858)	58,397	916,676
Total Funds	<u>2,207,681</u>	<u>20,386,813</u>	<u>(19,980,930)</u>	<u>-</u>	<u>2,613,564</u>

As a consequence of the merger, the unrestricted reserves of the Early Intervention Foundation at the date of the merger, 15 December 2022, became restricted reserves of the merged charity.



**Foundations - What Works Centre for Children and Families**  
**Notes to the Financial Statements for the year ended 31 March 2023**

**20 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	89,121	-	89,121
Net Current assets	975,394	1,553,789	2,529,183
	<u>1,064,515</u>	<u>1,553,789</u>	<u>2,618,304</u>

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	86,944	-	86,944
Net Current assets	829,732	1,696,888	2,526,620
	<u>916,676</u>	<u>1,696,888</u>	<u>2,613,564</u>

**21 Net cash provided by operating activities**

	2023	2022
Surplus for the year	4,740	405,883
Adjustment for:		
Depreciation and impairment of tangible fixed assets	37,847	34,331
Movement in working capital:		
(Increase)/decrease in debtors	103,445	240,699
(decrease)/increase in creditors	(368,101)	(1,468,265)
Increase/(decrease) in deferred income	462,873	(749,092)
Interest receivable	(4,643)	(1,666)
<b>Net cash provided by operating activities</b>	<u>236,161</u>	<u>(1,538,110)</u>

**22 Related party transactions**

Professor Leon Feinstein, a trustee of the charity until 8 July 2022, was also an employee of the University of Oxford. During the year grants totalling £100,008 were paid to the University of Oxford (2022: £64,232).

Professor Elaine Sharland, a trustee of the charity until 25 October 2022, was also an employee of University of Sussex. During the year grants totalling £nil were paid to this organisation (2022: £25,247).

Paul Ramchandani, a trustee of the charity, is the Director of PEDAL, a centre at the University of Cambridge that was working in co-operation with the EIF to deliver the Nuffield Foundation Common Elements research. In 2022-23 the EIF received income totalling £14,808 (2022: £52,405) from the Nuffield Foundation in respect of this project. The University of Cambridge also received grants during the year of £nil (2022: £26,407).

Fiona Johnson, a trustee of the charity until 25 May 2023, undertakes freelance work for the Nuffield Foundation. In 2022-23 the EIF received income totalling £14,808 (2022: £52,405) from the Nuffield Foundation.

Kelly Beaver, a trustee of the charity, is the chief executive of Ipsos MORI and a Senior Research Fellow of Kings College London. During the year grants totalling £240,717 were paid to Ipsos MORI and £72,898 to Kings College London (2022: £285,592 and £109,899 respectively).

None of the above transactions had any security, bad debts, write-offs or guarantees associated with them. All were made in the ordinary course of business and the associated trustees derived no benefit from them.

There were no donations from related parties which were outside the normal course of business and no restricted donations from related parties.

There were no other related party transactions in the period under review.

The board of trustees are committed to transparency where there is or may be perceived to be a conflict of interests with the work of the Foundations. Details of any relevant disclosures are made annually in the Trustees' Report.

**23 Operating lease commitments**

The charitable company's total future minimum lease payments under non cancellable operating leases relating to property is as follows:

	2023 £	2022 £
Within 1 year	278,436	278,436
Between 2 and 5 years	180,029	458,465
Over 5 years	-	-
	<u>458,465</u>	<u>736,901</u>

**Foundations - What Works Centre for Children and Families**  
**Notes to the Financial Statements for the year ended 31 March 2023**

**24 Merger of Early Intervention Foundation and What Works for Children's Social Care**

The Early Intervention Foundation, a company limited by guarantee (company number: 08066785) and a registered charity (registered number: 1156052) and What Works for Children's Social Care (company number: 12136703), a registered charity (registered number: 1188350) merged with effect from 15th December 2022 to form What Works for Early Intervention and Children's Social Care. All of the charitable undertaking, assets and liabilities of the Early Intervention Foundation were transferred to What Works for Children's Social Care. All of the trustees of the Early Intervention Foundation became trustees of What Works for Children's Social Care which was renamed What Works for Early Intervention and Children's Social Care. Subsequently on 25 May 2023 the company was renamed Foundations – What Works Centre for Children and Families. .

A combination of public benefit organisations which meets the definition and criteria of a merger is required to adopt merger accounting principles in preparing its accounts. Accordingly, these accounts have been presented as if the merging organisations had been a combined entity throughout the period and comparative figures restated on the same basis. Adjustments have been made where the accounting policies of the merging entities differed previously to present figures on the basis of uniform accounting policies consistently applied by both organisations over the periods.

The analysis of the principal components of the Statement of Financial Activities for the year ended 31 March 2023 is as follows;

	Early Intervention Foundation (Pre-merger)	What Works for Childrens Social Care (Pre-merger)	What Works for Early Intervention and Children's Social Care (Post-merger)	Combined Total
	£	£	£	2023 £
Total Income	1,829,517	6,544,473	4,614,159	12,988,149
Total Expenditure	2,012,000	6,461,787	4,509,622	12,983,409
<b>Net movement in funds</b>	<u>(182,483)</u>	<u>82,686</u>	<u>104,537</u>	<u>4,740</u>

The analysis of the principal components of the Statement of Financial Activities for the year ended 31 March 2022 is as follows;

	Early Intervention Foundation (Pre-merger)	What Works for Childrens Social Care (Pre-merger)	Combined Total
	£	£	2022 £
Total Income	2,777,446	17,609,367	20,386,813
Total Expenditure	2,726,082	17,254,848	19,980,930
Net movement in funds	<u>51,364</u>	<u>354,519</u>	<u>405,883</u>
Total funds brought forward	1,644,174	563,507	2,207,681
<b>Total funds carried forward</b>	<u>1,695,538</u>	<u>918,026</u>	<u>2,613,564</u>

**Foundations - What Works Centre for Children and Families**  
**Notes to the Financial Statements for the year ended 31 March 2023**

**Note 24 - Merger of Early Intervention Foundation and What Works for Children's Social Care (contd)**

The analysis of the net assets as at the date of merger, 15 December 2022, is set out below;

	Early Intervention Foundation	What Works for Childrens Social Care	Transfers	Combined Total
	£	£	£	£
<b>Net Assets</b>	<u>1,513,055</u>	<u>1,000,712</u>	<u>-</u>	<u>2,513,767</u>
<b>Represented by:</b>				
Unrestricted funds				-
General fund	1,281,631		(1,281,631)	-
Designated fund	231,424		(231,424)	-
Restricted funds	-	1,000,712	1,513,055	2,513,767
<b>Total funds</b>	<u>1,513,055</u>	<u>1,000,712</u>	<u>-</u>	<u>2,513,767</u>

As a consequence of the merger, the unrestricted reserves of the Early Intervention Foundation became restricted reserves of the merged charity.

The following adjustments were made in order to align accounting policies;

	£
EIF Funds brought forward as at 1 April 2022	1,639,036
Adjustment to EIF funds brought forward as a consequence of adopting revised depreciation rates	5,138
Restated funds brought forward as at 1 April 2022	<u>1,644,174</u>
	<b>2023</b>
	<b>£</b>
Change in the depreciation charge for assets of the Early Intervention Foundation as a consequence of adopting revised depreciation rates.	<u>1,368</u>
	<b>2022</b>
	<b>£</b>
	<u>(10,566)</u>

Any charges between EIF and WWCS have been eliminated in preparing the merged accounts.