

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2024

Company number: 12136703

Charity number: 1188350



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Trustees' Report

For the year ended 31 March 2024

The trustees, who are also directors of Foundations – What Works Centre for Children & Families (hereafter Foundations) for the purposes of company law, present their report and the audited financial statements for the year ended 31 March 2024. The financial statements comply with the current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice (SORP) – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Background

Foundations was established through a merger between the Early Intervention Foundation (EIF) and What Works for Children's Social Care (WWCSC) during the 2022/23 financial year. The EIF was established as an independent charity in 2012 to champion early intervention to improve outcomes for vulnerable children, followed in 2019 by WWCSC, 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).

Vision and mission

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.

Objectives

The Articles of Association of Foundations state that the charity exists for:

1. The promotion of education and research for the public benefit including, but not limited to, researching, evaluating and disseminating 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;
2. For the public benefit to advance any other purposes recognised as charitable in England and Wales by such means as the trustees think fit including, but not limited to, the provision of grant funding to individuals, communities and other groups working in the sector of children's social care.



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 sections specifically on 'Objectives' and 'Our impact' in this report relate in detail the benefit that the charity provides to the public.

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 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.

We make a difference through:

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

We are working to identify new and promising approaches in early intervention and children's social care and to develop a pipeline of interventions and approaches that can be evaluated for impact. We are working 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 are working to influence government policy to fund and/or promote the approaches proven to improve outcomes and shift spending away from those that do not. We are shining a light on the evidence available, to help national policymakers increase the number of decisions based on evidence. At a local level, we are working to 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 are working 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 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 five priority areas

We have five priority areas that 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 are reviewed regularly to ensure we are tackling the most important issues that improve the family environment to achieve positive outcomes for vulnerable children.

- **Supporting Parenting** – Understanding and driving use of the best approaches to support parents and parenting in families where children are at risk of poor outcomes, including those with the most significant family level risk factors (e.g., parental mental health, parental substance abuse, parental conflict, neglect, low parenting capability/capacity etc.) to improve child outcomes within the family
- **Strengthening Family Networks** – Understanding and driving use of how best to ensure that children who are experiencing risk at home can either live safely in their family



environment or as close to a family environment as possible, and where alternative care is required, how to support those carers and how to return children home safely.

- **Domestic Abuse** – Understanding the interventions that improve outcomes for children who are in families at risk of or experiencing domestic abuse and using this to influence national policy.
- **Relationships for Care Experienced Children** – Understanding and driving use of how to build relationships for children in care (and care leavers), to ensure that they are able to navigate the world successfully and prevent the cycles of intergenerational care.
- **Service and Practice Models** – Understanding the effectiveness of different ways of organising the multiple agencies that work together to help support a child and their family, and driving take-up of the most effective approaches.

Each area has its own set of impact goals and a portfolio of work, which are set out below. Additional areas of work are described in the **Practice guides** and **Cross-cutting work** sections that follow.

Our impact

We have set ambitious long-term goals in each of our priority areas and have already made significant progress towards these. Notably, we have:

- Secured commitments within the National Kinship Care Strategy to increase access to Family Group Conferencing and the evaluation of expanded financial allowances
- Raised awareness of the urgent need to understand what works to support children affected by domestic abuse, and secured the buy in of key stakeholders to our ambitious 5-year plan to address this problem
- Launched our flagship Changemakers programme, working with 4 local areas to embed evidence-based parenting support

Our progress towards the overarching impact goals in each priority area is set out below, along with a summary of our plans for the next financial year.

Supporting parenting

By 2028, our overarching, long-term impact goal is to see:

A 50% increase in the availability of evidence-based parenting support

In 2023-2024:

We officially launched the Changemakers programme, with the Youth Endowment Fund, as part of the Family Hub approach. This programme seeks to fund and develop local evidence leadership to overcome the implementation barriers that prevent evidence-based practices becoming embedded locally. Over the next two years, the Changemakers programme will partner with four pilot areas (York, Merton, Stockport and Wirral). Funding will be used to recruit Local Evidence Leaders, who



will be responsible for supporting local areas to introduce and sustain evidence-based parenting support to improve outcomes for the community.

We have also commissioned ground-breaking systematic reviews on parenting interventions for families with multiple and complex needs of pre-adolescent children (average age of 0-10) and on parenting interventions for parents and carers of disabled children, or children with severe mental illness. These reviews are being carried out by teams of leading international academics and researchers. The findings will be turned into practical recommendations for local system leaders in our first two Parenting Practice Guides.

Alongside this work to increase the availability of evidence-based support, we are working to fill critical evidence gaps such as how best to work with fathers in families where there are safeguarding concerns. In March 2023, we launched a Randomised Controlled Trial (RCT) of ISAFE (Improving Safeguarding through Audited Father-Engagement), which is a training and development intervention for social workers, designed to improve skills, practice, and engagement with fathers. Our delivery partner is The Fatherhood Institute, which developed the intervention with CASCADE (Centre for Children's Social Care Research and Development, Cardiff University), and the evaluator is Ipsos UK. The evaluation will assess how effective ISAFE is and will include a total of 48 teams, with approximately 10 social workers in each team. The final report is expected to be published by the end of 2024.

In September 2023, we launched a feasibility study of the Southwark Father Group intervention, which aims to support fathers of children with a social worker, encourage closer father-child relationships and improve outcomes for children. The programme offers weekly group sessions, which consist of check-ins and psychoeducation. The programme was developed for families in early help and child protection. The delivery partner is London Borough of Southwark and the evaluator is the Anna Freud Centre. The project is due to be completed in February 2025.

In 2024-2025:

We will publish a Practice Guide on parenting interventions for families with multiple and complex needs of pre-adolescent children (average age of 0-10) and work with the DfE and local authorities to support the implementation of recommendations. We will commission a systematic review on parenting interventions for families of pre-adolescent children with multiple and complex needs (average age of 11-19) to underpin a further Parenting Practice Guide to support leaders and commissioners in local authorities to design and commission services on the basis of robust evidence.

We will continue to build the evidence base on parenting support, launching an evaluation of a parenting intervention(s) to support families and children where there are complex needs, such as safeguarding issues.



Strengthening family networks

By 2028, our overarching, long-term impact goals are to see that:

All eligible families have access to a Family Group Conference before they go to court.

The evidence base on how best to support kinship carers is strengthened by findings from at least one high quality impact study.

In 2023-2024:

In June 2023, we published the findings of the first large-scale RCT on Family Group Conferencing (FGC) at the pre-proceedings stage in England. The evaluation found FGCs to be cost effective, with children in referred families significantly less likely to go into care. We have worked closely with the DfE to ensure this trial informs policy and have successfully influenced the department to commit to driving up use. The recent National Kinship Care Strategy referenced our work and included the following commitments:

- *We will also collaborate with Foundations and the sector to work towards every family being offered access to high quality Family Group Conferences at pre-proceedings stage and we will seek to monitor the success of this.*
- *We will also explore using legislation to mandate the use of Family Group Conferences at pre-proceedings in the future, alongside encouraging their use earlier in the system.*

We are working closely with the DfE to take these commitments forward and have made a series of policy recommendations, of which the majority have been accepted.

We have also commissioned work to develop options for routinely collecting data on access to FGCs across England. This work is being led by Coram in partnership with other key sector partners and is investigating what FGC data local authorities are currently collecting and what monitoring systems they use in relation to FGCs. The findings will identify ways to track the extent to which eligible families are being offered a chance to participate in an FGC and help us establish a national view of provision which can be used to improve family access to this important service.

We have also had considerable influence on policy relating to kinship care. In October 2023, we published findings from a survey of local authorities in England that sought to map the support available for kinship carers. Over 50% of local authorities in England responded to the survey, which found significant variation, both across local authorities, and within them for different categories of kinship carer. Subsequently, we commissioned a systematic review of the evidence on interventions to support kinship carers and the children in their care.

Again, we worked closely with the team preparing the National Kinship Care Strategy and secured a commitment to roll out four years of funding to provide expanded financial allowances for kinship carers in 8 local authorities in a way which enables robust impact evaluation. The Strategy also stated that the department would work with us to evaluate this pilot. We have agreed on a quasi-experimental design for this evaluation and will appoint an evaluation partner to conduct



this. The survey work found significant regional variation in support provided for kinship carers. This new project is an excellent opportunity to build the evidence base in an area that has strong government support but where we know practice is poorly defined, variable and unevaluated.

In 2024-2025:

Our programme of work to support the roll out of FGCs will continue throughout 2024-2025. We will work closely with the DfE on the recommendations they have accepted. We will publish a report making the case for FGC use to local leaders early in 2024, and its distribution will be supported by a comprehensive communications strategy. The publication will provide guidance to senior leaders in local authorities on the importance of implementing FGCs with fidelity to the original model and to encourage greater use of FGCs at the pre-proceedings stage. The FGC Data Monitoring project will also conclude in early 2024 and will be used to advise the DfE. A phased approach to routine national FGC data collection is likely to be most viable, starting from a voluntary data return through a standardised survey, which could then become embedded within the Children's Social Care Dashboard as both projects mature. A qualitative research project will begin in 2024 to understand families' perceptions of being offered and receiving FGCs, with a particular focus on minoritised ethnic groups. This work will address an identified gap in the evidence base and is likely to provide insight into how to encourage referral uptake of FGCs.

Our kinship care systematic review will be published in 2024 shortly followed by the first Practice Guide (discussed below). Comparing the survey findings with the findings from the systematic review will reveal whether support available for kinship families is based on evidence or is unevaluated and whether the types of support backed by evidence are available in England. This will inform an impact evaluation of a support programme for kinship carers. This evaluation will help us achieve our new impact goal to have a stronger evidence base on interventions to support kinship carers by 2028.

Domestic abuse

By 2028, our overarching, long-term impact goals are to see:

The identification of at least one intervention that works to support children affected by domestic abuse.

A wider programme of evaluation with an additional 5 "best bets" being evaluated for impact.

In 2023-2024:

Over 2023-2024, we raised the profile of the scale and impact of domestic abuse on children, and, crucially, of the lack of evidence on what works to support those affected. It is a major problem that we cannot yet say with confidence what works to support children affected by domestic abuse, or what works to prevent domestic abuse in the first place. There are no services in the country which have yet been rigorously evaluated and proven to have an impact on children's outcomes.



We have been making the case to government for significantly more investment into impact evaluation to find out what works to support children affected by domestic abuse, establishing a cross-government group to consider the problem and ways forward. We have built broad consensus among this group on the need to tackle this lack of evidence and have been tasked with developing a route map to significantly improving the situation.

We have already begun to tackle this crucial evidence gap and are developing the pipeline of interventions that could be evaluated for impact and testing evaluation methods. We have started the process of conducting initial testing (pilot RCTs) of For Baby's Sake, WeMatter and Bounce Back 4 Kids, supported by funding from the Cabinet Office Evaluation Accelerator Fund. We are also laying the groundwork for impact evaluation for Restart and Breaking the Cycle. In addition, we are considering ways to transport Fathers for Change, a programme with promising evidence currently being delivered in the US, tailoring it for the UK context.

We published several reports throughout the year, including a systematic review of interventions for children experiencing domestic abuse on the edge of care and a report providing evidence on the knowledge and skills of the Early Help and Family Help workforce in relation to domestic abuse.

In 2024-2025:

In May 2024, we published our REACH (Researching Effective Approaches for Children) 5-year plan. This is an ambitious plan which, if supported, would enable us to become the first country in the world to have identified a set of programmes which work to support children affected by domestic abuse. We worked hard to secure stakeholder support in advance of publication and will continue to seek support and funding for this plan, particularly in the run up to the election and then the next spending review.

We are confident that we can secure the support we need for this ambitious programme of evidence generation. Our work programme in 2024/25 will pave the way for this work. In particular:

- We will continue our work conducting three pilot RCTs of For Baby's Sake, WeMatter and Bounce Back 4 Kids, a feasibility study of Restart, and early evaluation development work with Breaking the Cycle and Fathers for Change.
- We will be continuing work to identify the promising programmes delivering services to prevent domestic abuse and support child victims, building on the mapping that the Domestic Abuse Commissioner's Office are undertaking.
- We have commissioned an academic consortium led by University College London (UCL) to develop and operationalise outcome measures for domestic abuse interventions and evaluation. We will seek to develop and build consensus around the evaluation methods which are the strongest and most appropriate in this and the best outcome measures to use.



Relationships for care experienced children

By 2028, our overarching, long-term impact goals are to see:

The identification of at least one intervention that works to support relationships for children with care experience.

Valid and reliable data on care leaver wellbeing being collected nationally in England, serving as a call to action for policy makers.

In 2023-2024:

Over the course of the year, we published several reports within this priority area. This included a rapid review on levels of school non-attendance of children with a social worker in the UK, and a feasibility study across 15 local authorities on how to robustly evaluate the impact of the Staying Close programme.

We have highlighted the need for greater focus on improving care leavers' emotional wellbeing and published qualitative research in collaboration with the McPin Foundation exploring the wellbeing needs of care leavers including challenges faced when transitioning out of care, relationships and other barriers. As part of our work to centre experts by experience, the research was conducted by four McPin peer researchers, individuals with personal experience of leaving care who were recruited, trained and supported by the Foundation to carry out qualitative research for this project. Building on this we also published a zine following a creative workshop with care-experienced young people, researchers and practitioners in May 2023, to voice their thoughts, feelings and responses to some original research. This research, published that same month, looked at the services available across local authorities, and the barriers and facilitators to accessing these services.

In 2024-2025:

The work described above has helped make the case for better national monitoring and data to track care leavers' emotional wellbeing. We are taking forward work to develop a measure for care leavers' wellbeing which will contribute to the development of a wider outcomes framework for our work. We plan to use this to inform the development of the DfE Children's Social Care Dashboard.

Further work in this priority area for 2024-2025 is currently under development and will be focussed on generating evidence needed to inform services in this area. We are aiming first to understand the evidence base on relationships for care experienced young people, as well as on interventions to support relationships, and those with relationships as an outcome. We are exploring activities to fund, including evidence synthesis, a programme of funding and evaluation, and wider policy and influencing work. Discussions with potential partners are already underway, and we have begun the process of identifying potential interventions for evaluation, such as social prescribing and innovative models of foster care matching.



Service and practice models

By 2028, our overarching, long-term impact goal is to see:

The identification of at least one multi agency/whole system model that works to improve child outcomes.

In 2023-2024:

We commissioned UCL and Newcastle University to conduct an Implementation and Process Evaluation (IPE) of Multi-Agency Safeguarding Hubs (MASH) and other similar multi-agency integrated front-door services within children's social care. This evaluation aims to understand and explain how and why MASH contribute to better outcomes for children, young people and their families.

We also began processing the data collected for our Strengthening Families, Protecting Children (SFPC) evaluation. This is a long-term, large-scale impact and IPE of promising practice models in children's social care. The data processing for the No Wrong Door and Family Safeguarding impact evaluations is on track for final analysis. For the Family Valued evaluation, the DfE and the SFPC board approved Foundations' proposal to terminate the RCT due to unexpected contextual obstacles that would have reduced the trial's robustness. Lastly, we commissioned Tavistock to conduct the cost benefit analysis of No Wrong Door and Family Safeguarding which will be completed in 2025.

In 2024-2025:

Our evaluation of SFPC will continue, and is due to conclude in 2027. The No Wrong Door IPE will be finalised and published this year.

This year the IPE of MASH across three local sites will be conducted (including data collection, data analysis and reporting). The Cross-Government Steering Group for MASH will be involved throughout the evaluation (three specific time points have been allocated for Steering Group input on progress of the evaluation and a Q&A session each time). An interim findings report will be shared in September to coincide with planning for reform of the Working Together policy which will be updated in 2025. The final report is due in December 2024.

Practice Guides

We have been commissioned by the DfE to produce four to six Practice Guides in the next two years on the areas where there is sufficient high-quality evidence available to develop recommendations for those leading local services.

This will involve:

- **Scoping:** We will do rapid evidence scoping in ten practice areas, in consultation with the National Practice Group, to inform which topics have sufficient evidence for a systematic review to be commissioned.



- **Systematic Reviews:** Synthesising the best available evidence on a number of topics – each guide will be based on a rigorous systematic review to understand what works for whom and under what circumstances. This will be followed by assessing if there is sufficient evidence to produce evidence-based recommendations.
- **Developing the process:** We will develop a process for turning evidence statements into actionable recommendations working with partners, academics, local leaders, commissioners and people with lived experience.
- **Implementation:** We will work with Local Authorities, the DfE and the sector to promote and support the use of Practice Guide recommendations.

In 2023-2024:

We commissioned systematic reviews on:

- supporting kinship carers and the children in their care
- parenting interventions for families with multiple and complex needs of pre-adolescent children (average age of 0-10)
- mentoring and befriending interventions for children in or leaving care or 'at-risk'
- parenting interventions for parents and carers of children with disabilities, or with severe mental illness.

We have also carried out a qualitative study to understand how decisions about service provision are made in local areas. This will support our understanding of how Practice Guides can most effectively improve outcomes for children and families.

In 2024-2025:

In the first quarter of this year we will publish the first Practice Guide which will be on kinship care. This will be followed by further Practice Guides on parenting interventions for families with multiple and complex needs of pre-adolescent children (average age of 0-10), mentoring and befriending interventions for children in or leaving care or 'at-risk' in Q3 and Q4. We will be launching a new programme of work to support local authorities and their partners to implement practice guide recommendations.

We will also commission two systematic reviews for subsequent Practice Guides on parenting interventions for families with multiple and complex needs of adolescent aged children (average age of 11-19) and interventions to support foster and adoptive carers, and the children that they care for.

Cross-cutting work

We have a number of projects that cut across our priority areas. These projects aim to develop capacity and standards in the sector and enhance the impact of our work.

In 2023-2024:

We provided a range of ad hoc advice and work for the DfE as needed. This included:



- Work to support the development of outcomes in the National Social Care Framework
- Work to support the development of measures in the Children's Social Care Dashboard linked to the outcomes in the Framework
- Advising the DfE on how evidence might be assembled and drawn on to inform the development of the Early Career Framework
- Supporting the Families First For Children Pathfinders, both in terms of advising on the evaluation and the work done by the pathfinder sites to undertake population needs assessment.

In 2024-2025:

Over the next year we will continue to work on the following cross-cutting projects:

General stakeholders and public affairs: Our cross-cutting stakeholder and public affairs work will be particularly critical in an election year. We will be maximising opportunities to influence both pre-election policy development and to influence a new government post-election, seeking to build cross-government support for our policy goals and for the What Works agenda more broadly. The majority of our work with stakeholders will be project/priority area specific, however we will also do cross-cutting work in this space to build relationships and our ability to influence, including with parliamentarians.

Experts by Experience Panel: We will establish an Experts by Experience panel to provide critical friend support to Foundations to ensure that what we do and say achieves our intended impact, with the unique insight of their lived experience as representatives of our ultimate beneficiaries. Our panel will be formed of **young people aged 16–25** who are care experienced, or had experience of Early Help, Child in Need and Child Protection plans, **and parents and carers**; including birth parents, kinship carers, foster carers, adopters, with experience of a range of services from early intervention onwards.

Foundations' Toolkit: We are redeveloping Foundations' web-based clearinghouse function to encompass the former EIF Guidebook, WWCS evidence store and practice guides. We will confirm the content and scope of this function with the aim of rebuilding the website for launch in December 2024.

Irish Guidebook: We are completing our programme assessment for the Irish Guidebook of interventions.

Evidence Standards: We are working to define our evidence standards for the benefit of our work across the organisation including synthesis and evaluation. This will also inform how we share messages about research with our audiences.

Impact measurement: We will develop our approach to measuring progress against our impact goals, including capturing the views of a range of key stakeholders. Measuring our impact will also require us to develop a way of tracking the uptake of evidence-based programmes. We will explore options for doing this, including a baseline measurement and ongoing monitoring.



Building evaluation infrastructure:

- **Research Community Catalyst:**
We are co-funding a 'Research Community Catalyst' with Administrative Data Research UK (ADR UK). This work is funding a consortium of leading academics and data users in England, including the University of Cardiff, Lancaster, Sussex and UCL. The work has three aims:
 1. To grow a community of data users concerned with outcomes for children at risk of poor outcomes
 2. To develop the capacity and capabilities of data users and new data users
 3. To provide strategic direction on data for children at risk of poor outcomes
- **National Institute for Health and Care Research's (NIHR) Pre-Doctoral Local Authority Fellowship (PLAF) Scheme:**
We are co-funding PLAFs with the NIHR. PLAFs support practitioners to undertake research in children's social care. Our funding is supporting one fellowship on the implementation of FGCs in Early Help.
- **PhD Programme:**
In partnership with the Economic and Social Research Council, we are funding three PhD students at UCL to undertake research in key priority areas of work – Family Drug and Alcohol Courts, MASH and Virtual Schools. The work on MASH is of significant interest to the DfE and we are supplementing with this an IPE, to build a richer picture of the implementation of MASH arrangements across the sector.

Publications

As part of the work described above, Foundations and the legacy organisations, the EIF and WWCS, released 35 publications in the 2023-2024 financial year, including tools, evidence reviews, feasibility studies, pilot evaluations and impact evaluations.

Prior to launch as Foundations (WWCS publications):

1. [Review of mental health services for care-experienced young people](#)
2. [Research Learning Communities](#)
3. [An exploratory study of the emotional wellbeing needs and experiences of care leavers in England](#)
4. [Catch Up Literacy](#)

Prior to launch as Foundations (EIF publications):

5. [Evaluating systemic practice within the Supporting Families Programme](#)
6. [The Supporting Families Programme: A rapid evidence review](#)



Legacy publications published on Foundations website:

7. [Learning from innovation – a summary of lessons learned from the children's social care innovation programme](#)
8. [Evaluation of e-learning training module for social workers supporting LGBTQ+ young people in England](#)
9. [An exploratory study of the emotional wellbeing needs and experiences of care leavers in England](#)
10. [Supervising Designated Safeguarding Leads \(DSLs\)](#)
11. [Impact of the Adoption Support Fund on the mental health of adopted children](#)

Published this financial year as Foundations:

12. [Family Group Conferencing at pre-proceedings stage](#)
13. [Working with male carers to reduce non-accidental injury to infants under 1 year old](#)
14. [Improving outcomes for children with child protection concerns](#)
15. [Evaluating domestic abuse programmes for children & families](#)
16. [Care Leavers' Emotional Wellbeing: A zine of findings and responses](#)
17. [Tower Hamlets: Developing a theory of change on family mediation as part of the reducing parental conflict offer](#)
18. [School non-attendance by children with a social worker in the UK](#)
19. [Doncaster: Engaging with local drug and alcohol services to strengthen reducing parental conflict support](#)
20. [Sefton: Using a local outcomes framework to promote service integration across reducing parental conflict and early help](#)
21. [Haringey: Developing a parental conflict needs assessment to strengthen partnerships, enhancing family hubs planning](#)
22. [Evaluation of Family Drug and Alcohol Courts](#)
23. [Developing local approaches to improve services for minority ethnic children & families](#)
24. [Care leavers' experiences of emotional wellbeing support while leaving care](#)
25. [Kirklees: Learning from local stakeholders to strengthen the local response to reducing parental conflict](#)
26. [Understanding the variation in support for kinship carers](#)
27. [Bradford: Relationships Matter](#)
28. [Staying Close feasibility study](#)
29. [Virtual & digital interventions](#)
30. [My View](#)
31. [Strengthening knowledge and awareness in family services of domestic abuse \(SKAFADA\)](#)
32. [Lighthouse Parenting Programme](#)
33. [Learning from peer support in reducing parental conflict](#)

Tools:

34. [Family Hubs Planning Framework](#)
35. [Reducing Parental Conflict Planning Tool](#)



Foundations' organisational development

While significant merger milestones were successfully implemented in 2022-2023, including the launch of a new vision, mission, strategy and brand, we continued a focus on the implementation of our new strategy and developing people in the 2023-2024 financial year.

People

The people at Foundations make our strategic vision possible so we have invested time and resources in building a high-performing team and providing excellent leadership. Our culture is built on accountability, autonomy, and support. We defined excellent line management and rolled out training to all our line managers in Spring 2024. With a strong focus on feedback, our model of line management promotes continuous improvement and helps us achieve high performance.

Our expectation is that everyone at Foundations is high performing, so we can improve the lives of vulnerable children and families, and we have therefore de-coupled pay and performance. We implemented a new pay framework that has fairness and transparency at its heart, because we believe that everyone in the same role should be paid the same salary. This reduces pay inequalities that typically emerge in performance-related pay models.

To further support high performance, we introduced Objectives and Keys Results (OKRs) to set challenging, ambitious goals with measurable results, to keep our work on track. Our approach means that we dedicate organisational energy where it's needed and are flexible and responsive to changing priorities.

Values and Behaviours

In developing our culture, in the newly merged Foundations, we defined the values and behaviours that unite our team and that we expect to see:

- We are **transparent** in our decisions and actions. We are always clear about the work we're doing, the quality we expect and the messages we share with our partners. We keep our promises, and we won't shy away from difficult conversations.
- We are **rigorous** in everything we do, using our expertise and critical thinking to produce high-quality work so that we are a trusted voice. We use our time and resources to do things properly and to a high standard.
- We are **collaborative** in our work and our relationships with partners, funders, colleagues and the families and children we serve. From working with other funders to make substantial investments in evidence generation, to giving power to people who have lived experience of the services we're trying to improve, our partnerships make an enormous difference to the impact of our work.
- We champion **Equality, Diversity, Inclusion and Equity**. We know that the children and families we serve are affected by disadvantage and discrimination that directly reduces their chances of living in a loving and stable family environment. Understanding how services and interventions work for everyone, and actively seeking out what works for



specific groups of people, helps us achieve our mission and vision. And we want a staff team that reflects the diversity of our community, and this means we work hard to be inclusive and accessible, and we are striving to be an anti-racist organisation.

- We make an **impact**. We start all our work by questioning whether it will have an impact and we continually reflect on whether this bears out. Even when it's difficult to do so, we will change course if it means our work will be more impactful.

Equality, Diversity, Inclusion and Equity

We strive to be sector leaders in EDIE, but recognise we have some way to go before achieving this. This year, we took the first steps by developing an EDIE Action Plan that addresses what we will do in our work programme and as an employer.

Our work programme will seek to understand the risk factors disproportionately affecting certain groups and EDIE will be considered in all projects through the entire project cycle. We have agreed that in our future work programme:

- We will explore funding and evaluating interventions by and for minoritized groups, which may include a bespoke funding call.
- We will target local areas with diverse populations for large-scale impact evaluations, giving more diverse samples and also making more sub-group analysis possible, to address the fact that what works evaluation methods provide average effect measurements, which may not reflect outcomes for minoritized groups.
- We will use mixed methods when answering EDI research questions, for example, qualitative methods to understand people's experience of interventions.
- We will use evidence synthesis to understand what works for minoritized groups, given the issues with limited availability of data and small sample sizes.
- We will produce nuanced messages for policy and practice to recognise that broad messaging about what works may not be true for minoritized groups.
- We will consider rapid reviews on different communities and their experiences of services and what has been successfully tried inside and outside of the UK to increase inclusion.

As an employer, we made improving EDIE a priority and established an internal working group to lead changes. The cross-organisational group is responsible for holding us to account for delivering our action plan and bringing voices from every team into discussions about how we can improve. We have identified key priorities for the coming year including a review of our recruitment processes to improve accessibility and the diversity of successful candidates, and changes to our policies and procedures to ensure they meet the needs of our diverse staff group.

Evaluation partners

Our ambition as a funder is to develop networks of partners that will generate evidence around our five priority areas. In 2023, we published an open call to establish this network and appointed 44 evaluation partners from a diverse set of organisations with research expertise in the children's social care and early intervention spaces.



In addition to delivering evaluations, our partners will work with us to foster a collaborative research community whereby knowledge, experience and best practices are shared openly for the purposes of continuous improvement in this space. To realise these aims, in 2024 we have launched a webinar series for our partners to share their learning with each other, to ultimately improve evidence standards in the sector.

Our 44 evaluation partners are:

1. ACE Clinical and Research Centre, University of Glasgow
2. Alma Economics Ltd.
3. Bangor University
4. Bedfordshire University
5. Behavioural Insights Team
6. Cardiff (CASCADE)
7. Central Lancashire University
8. Centre for Evidence and Implementation
9. Coram
10. Cordis Bright
11. Edinburgh Innovations Limited
12. Get the Data
13. Greenwich University
14. Health Inequalities Policy Research Group, Department of Public Health Policy and Systems, University of Liverpool
15. ICF Consulting Services Ltd.
16. IFF Research
17. Institute for Employment Studies
18. Institute for Fiscal Studies
19. Ipsos UK
20. Kantar
21. Kent University
22. Liverpool John Moores University
23. Manchester Metropolitan University
24. NatCen – The National Centre for Social Research
25. National Institute of Economic and Social Research
26. Newcastle University
27. Nottingham Trent
28. Oxford Brookes
29. Oxford University (SPI)
30. QA Research
31. RAND Europe
32. Research in Practice
33. RSM UK Group LLP
34. School of Health & Society, University of Salford
35. Sheffield Hallam University
36. Social Policy & Social Work, School for Business & Society, University of York
37. Sussex University
38. Tavistock Institute of Human Relations
39. The Anna Freud Centre
40. The RTK Ltd
41. UCL's Faculty of Education and Society
42. Ulster University
43. Warwick University (CEDAR)
44. King's College: Policy Institute at King's College & the NIHR Health and Social Care Workforce Research Unit (HSCWRU)



Financial Review

Funding

Foundations is predominantly funded by the DfE with additional, grant funding from the Department for Work and Pensions and the Cabinet Office. Foundations has also 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

The EIF and WWCS 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 & Families. In the year under review Foundations operated on a fully merged basis. The EIF legal entity was formally dissolved on 31 October 2023.

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 comparative figures in the accounts have been presented as if the merged organisations had been a combined entity throughout the comparative period. 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, including grants, and trading activities, was £9,477,860 (2023: £12,988,149). This included grants from the Department for Education totalling £7,713,308 (2023: £11,209,786). The main reason for the change in income and expenditure was the lower level of the Children in Need (CIN) grant, which finished this year. Total expenditure for the year was £9,457,499 (2023: £12,983,409).

Total funds were £2,638,665 as at 31 March 2024 (2023: £2,618,304), all of which are now unrestricted. Restricted funds of £1,553,789, which arose primarily due to differences in the charitable objects of EIF and WWCS prior to the merger, have now been transferred to unrestricted funds, as most of the new work programme falls within the remit of the former EIF.

As part of our post-merger alignment of finance processes, we identified different treatments for VAT. Further analysis led us to conclude that it would be appropriate to make a provision of £406,165 relating to VAT potentially payable in respect of the former WWCS. The provision is included in creditors due within one year.



Reserves

Foundations needs to hold reserves to ensure that it can maintain its operational stability and meet its commitments to staff, suppliers and grantees when they fall due. The charity's policy is to hold a level of reserves that will provide sufficient resilience against the financial impact of funding delays and to provide a financial cushion should funding be reduced or withdrawn.

Based on an evaluation of working capital requirements, the uncertainty around future funding and the run-down costs if funding is withdrawn, the trustees have approved an ongoing reserves target of £2.6m.

The charity aims to hold £2.6m in reserves comprising:

- £1.3m to manage its working capital requirements
- £1.3m to provide a level of mitigation should levels of grant funding reduce significantly or be withdrawn.

As at 31/03/2024, the charity held £2.6m of reserves, in line with the policy.

Risks and uncertainties

The Board and trustees acknowledge their risk management responsibility - 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.

As part of its ongoing cycle of risk management activities, the Board recently approved an updated risk management policy. The policy sets out the strategic context of risk management activities in Foundations, the Board's overall responsibilities and its expectations of other people and groups (such as Board committees and the Chief Executive) within the organisation.

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 at each Committee meeting and reported to each Board meeting. Risks are considered at a strategic, operational and project level. All identified risks are tracked in a risk register, together with and assessment of their impact and likelihood (against a clear and consistent criterion), a summary of the mitigating actions and the risk owner.

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. Foundations regularly considers the key risks to which it is exposed and articulates its risk response as appropriate. Project risks are identified within the established project management processes. Foundations' operational and strategic risks are identified primarily through senior leadership team discussions, supplemented by discussions with external advisers and trustees. 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 and other internal controls such as delegations of authorities and systems-based controls. 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 overall risk management process and the major risks to which Foundations is exposed and is satisfied that systems are established to identify and 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:

- Inability to secure new long-term funding after the expiry of the current core grant from the Department for Education and / or unreasonable delivery expectations being attached to any new funding
- Political uncertainty and potential changes in government could result in a reduction in evidence and children's policy as priorities
- Lack of a credible plan for improving Equality, Diversity, Inclusion and Equity (EDIE) in Foundations' work and within the organisation results in a loss of confidence in the organisation
- Lack of influence over short-term policy priorities needed to enable us to deliver complex impact evaluations in partnership with local areas and service providers leads to difficulties in achieving our impact goals
- Failure to build a strong reputation and public profile leads to not being seen as a credible, influential voice in the sector and being unable to work with the partners needed to deliver our impact goals.

These risks have been mitigated through the following actions:

- Advanced discussions with the Department for Education regarding a renewed grant, together with appropriate reserves and contingency management
- Developing relationships with politicians from all major parties, and working with officials on long-term thinking to embed a "What Works" approach in policy development
- A dedicated EDIE action plan to shape our work programme and against which deliverables can be tracked
- Regular meetings with senior officials in central government and dedicated resource to influence local level service providers to ensure priorities are aligned and resources dedicated to the highest impact areas
- Increased focus in working with key national and local sector stakeholders in priority areas, clear organisational positions on important topics and targeted work to increase our public profile at relevant events and, as appropriate, in national press.



Structure, Governance and Management

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

Trustees

The board of trustees, who are each legal directors for company law purposes, has ultimate responsibility for Foundations. 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.

Trustees regularly review the progress of the charity, its funding and the work of its committees.

Until his resignation on 22nd May 2024, the board of trustees was chaired by the Executive Chair, Josh MacAlister OBE. He was appointed as the Executive Chair for Foundations in December 2022. As of 23rd May 2024, Reshard Auladin OBE has assumed the role of Interim Chair. Going forward, Foundations' board will be chaired by a non-Executive Chair, currently being recruited.

Trustees are recruited by the Executive Chair (non-Executive Chair as of 22nd May 2024), 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.

There are four sub-committees of the board, each with specific terms of reference set by the board:

1. **Finance Audit and Risk Committee** reviews the risks, controls and financial management of the charity
2. **Grants Committee** reviews funding rounds and agrees which programmes to fund
3. **Evidence to Impact Committee** reviews the activity of the organisation to ensure it is achieving impact in line with the strategy set
4. **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. Dr Jo Casebourne was appointed as CEO of the



newly merged Foundations and leads a strong and experienced leadership team to drive the new organisation forward.

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, particularly in light of the recently completed merger.

The Senior Leadership Team comprises the Chief Executive, Deputy Chief Executive, Director of Evidence, Director of Strategic Planning and Director of Finance. 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 (Interim Chair as of 23rd May 2024 and non-Executive Chair going forward) 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, together with the overall framework within which staff pay is set. The setting of all other employees' salaries is delegated to the Chief Executive and Senior Leadership Team, provided that it is within the agreed framework. 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 & 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:

Reshard Auladin OBE

Interim Chair, Board of Trustees

Date: 17/07/24



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

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	(Resigned 25 May 2023)
Sharon Kemp	(Resigned 25 May 2023)
Ben Lucas	(Resigned 25 May 2023)
Ryan Shorthouse	(Resigned 25 May 2023)
Dr Jide Menakaya	(Resigned 25 May 2023)
Martin Pilgrim MBE	(Resigned 28 February 2024)
Josh MacAlister OBE	(Resigned 22 May 2024)

Current Trustees

Reshard Auladin OBE, Interim Chair (as of 23 May 2024)
Jenny Coles
Ailsa Swarbrick
Kelly Beaver MBE
Professor Nicholas Pearce
Professor Paul Ramchandani
David Otudeko (Appointed 30 November 2023)

Chief Executive

Dr Jo Casebourne



Bankers

Lloyds Bank Plc	CCLA
25 Gresham street	PO Box 12892
London	Dunmow, Essex
EC2V 7HN	CM6 9DL

Solicitors

Bates Wells	Birketts LLP	Browne Jacobson
10 Queen St Place	Providence House	15th Floor
London	141-145 Princes Street	6 Bevis Marks
EC4R 1BE	Ipswich, Suffolk	London
	IP1 1QJ	EC3A 7BA

Auditors

Moore Kingston Smith LLP
9 Appold Street
London
EC2A 2AP

Foundations – What Works Centre for Children & 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 & Families on 25 May 2023.

Country of incorporation: England and Wales.

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

Country of registration: England and Wales.



Independent Auditors' Report to The Trustees of Foundations

Opinion

We have audited the financial statements of Foundations – What Works Centre for Children & Families ('the company') for the year ended 31 March 2024 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 2024 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 27, 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: 23/7/2024



Financial statements

Statement of Financial Activities (Including Income and Expenditure account) for the Year Ended 31 March 2024

	Note	Unrestricted fund £	Restricted fund £	2024 total £	2023 total £
Income from:					
Charitable activities	3	3,149,203	6,045,110	9,194,313	12,743,684
Trading activities	4	283,547	-	283,547	244,465
Total Income		<u>3,432,750</u>	<u>6,045,110</u>	<u>9,477,860</u>	<u>12,988,149</u>
Expenditure on:					
Charitable activities	5	3,412,389	6,045,110	9,457,499	12,983,409
Total Expenditure		<u>3,412,389</u>	<u>6,045,110</u>	<u>9,457,499</u>	<u>12,983,409</u>
Net income/(expenditure) for the year		20,361	-	20,361	4,740
Transfers between funds		1,553,789	(1,553,789)	-	-
Net movement in funds		1,574,150	(1,553,789)	20,361	4,740
Reconciliation of funds	19				
Balances at 1 April 2023		1,064,515	1,553,789	2,618,304	2,613,564
Balances at 31 March 2024		<u>2,638,665</u>	<u>-</u>	<u>2,638,665</u>	<u>2,618,304</u>

All amounts relate to continuing activities.

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

The notes on pages 39 to 59 form part of these financial statements.



Balance Sheet as at 31 March 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible fixed assets	14	51,385	89,121
		<u>51,385</u>	<u>89,121</u>
Current assets			
Debtors	15	2,314,611	757,247
Cash at bank and in hand		<u>2,559,536</u>	<u>2,849,442</u>
		4,874,147	3,606,689
Current liabilities			
Creditors: amount falling due within one year	16	<u>(2,286,867)</u>	<u>(1,077,506)</u>
Net current assets		2,587,280	2,529,183
Net assets		<u>2,638,665</u>	<u>2,618,304</u>
Funds	19, 20		
Restricted funds		-	1,553,789
Unrestricted funds		<u>2,638,665</u>	<u>1,064,515</u>
		<u>2,638,665</u>	<u>2,618,304</u>

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

Reshard Auladin OBE

Interim Chair, Board of Trustees

Date: 17/07/24

Company registration number: 12136703



Statement of Cash Flows for the year ended 31 March 2024

	Note	2024 £	2023 £
Net cash provided by operating activities	21	(303,452)	236,161
Cash flows from investing activities:			
Interest received		13,546	4,643
Purchase of tangible fixed assets		-	(40,024)
Net cash (provided by)/used in investing activities		13,546	(35,381)
Net increase/(decrease) in cash and cash equivalents		(289,906)	200,780
Cash and cash equivalents at the beginning of the year		2,849,442	2,648,662
Cash and cash equivalents at end of year		2,559,536	2,849,442
Analysis of cash and cash equivalents			
		2024 £	2023 £
Cash at bank and in hand		2,559,536	2,849,442
Total cash and cash equivalents		2,559,536	2,849,442
Analysis of changes in net debt			
	As at 1 April 2023	Cash flows	As at 31 March 2024
	£	£	£
Cash at bank and in hand	2,849,442	(289,906)	2,559,536
Total	2,849,442	(289,906)	2,559,536



Notes to the Financial Statements for the year ended 31 March 2024

1. Charity Information

Foundations – What Works Centre for Children & Families is a charitable company limited by guarantee registered in England and 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 & 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 merged organisations had been a combined entity throughout the prior period. Adjustments have been made where the accounting policies of the merged entities differed previously to present figures on the basis of uniform accounting policies consistently applied by both organisations over the prior period.

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 2024, the charity has total reserves of £2,638,665. The charity has agreed funding with the Department for Education to March 2025. It is anticipated that the DfE will confirm future funding for 2025-26 onwards before the end of the 2024-25 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.

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 & Families. During the period from incorporation up to the year ended 31 March 2024 this company was dormant and did not trade. The subsidiary is not material to the Group and therefore Group accounts have not been prepared.



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 into 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.

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 periods.

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.



3. Income from charitable activities	Unrestricted funds	Restricted funds	2024 total	2023 total
	£	£	£	£
Grants	2,690,793	6,045,110	8,735,903	11,972,984
Contracts with charitable purposes	458,410	-	458,410	770,700
	<u>3,149,203</u>	<u>6,045,110</u>	<u>9,194,313</u>	<u>12,743,684</u>
For the year ended 31 March 2023	<u>5,989,297</u>	<u>6,754,387</u>		<u>12,743,684</u>
Grants				
DfE Core grant	2,690,793	4,944,686	7,635,479	6,805,821
CiN grant	-	77,829	77,829	4,403,965
ETF Grants	-	632,203	632,203	76,365
DWP Grant	-	390,392	390,392	496,460
DLUHC Grant	-	-	-	140,000
Home Office	-	-	-	36,065
Nuffield Foundation	-	-	-	14,308
	<u>2,690,793</u>	<u>6,045,110</u>	<u>8,735,903</u>	<u>11,972,984</u>
For the year ended 31 March 2023	<u>5,390,026</u>	<u>6,582,958</u>		<u>11,972,984</u>
4. Income from other trading activities	Unrestricted funds	Restricted funds	2024 total	2023 total
	£	£	£	£
Rental income	225,956	-	225,956	229,060
Other income	44,045	-	44,045	10,762
Interest income	13,546	-	13,546	4,643
	<u>283,547</u>	<u>-</u>	<u>283,547</u>	<u>244,465</u>
For the year ended 31 March 2023	<u>241,977</u>	<u>2,488</u>		<u>244,465</u>

Rental income is from tenants who occupy spare desks at the Evidence Quarter.



5. Charitable activities	Notes	2024 total £	2023 total £
Grant expenditure on activities	7, 8	3,688,137	6,508,124
Direct costs on charitable activities		54,620	324,844
Salaries and Wages	12	4,436,054	4,630,420
Support costs	9	1,204,912	1,280,953
Governance costs	9	73,776	239,068
		<u>9,457,499</u>	<u>12,983,409</u>
<u>Analysis by fund</u>			
Unrestricted funds		3,412,389	6,093,534
Restricted funds		6,045,110	6,889,875
		<u>9,457,499</u>	<u>12,983,409</u>
		2024 £	2023 £
6. Net income for the year before transfers			
This is stated after charging:			
Depreciation		37,736	37,847
Other operating leases		243,631	278,436
		<u>281,367</u>	<u>316,283</u>
		2024 £	2023 £
7. Grant expenditure (see notes 5 and 8) by funders			
Core grant		2,660,969	2,021,358
CiN grant		107,810	4,238,358
SFIIP grant		25,000	218,755
ETF grant		770,222	29,653
SFPC grant		44,840	-
DWP grant		79,296	-
	5, 8	<u>3,688,137</u>	<u>6,508,124</u>



8. Grant expenditure by institution

			2024 £	2023 £
Achieving for Children	CiN	Education Project	-	13,333
Action for Children	Core	Breaking the Cycle	24,769	-
Alma Economics	Core	Evaluation Guidance Review	12,000	-
Alma Economics	Core	Economic Benefits	23,640	-
Anna Freud Centre	Core	Pine Progression	-	74,922
Anna Freud Centre	Core	Lighthouse	-	19,467
Anna Freud Centre	Core	Parenting Interventions	107,492	-
Anna Freud Centre	DWP	Reducing Parental Conflict	79,296	-
Barnardo's	CiN	CSA	-	55,100
Barnardo's	Core	Let's Connect	-	347,000
Bath & NE Somerset CC	Core	Lighthouse	-	2,400
Behavioural Insight	ETF	Breaking the Cycle	74,979	-
Behavioural Insight	ETF	Fathers for Change	97,333	-
Blackburn with Darwen Council	CiN	Education Project	-	19,245
Brighton & Hove CC	CiN	Education Project	-	14,677
Cardiff University	CiN	Social Workers in Schools	-	195,862
Cardiff University	Core	Spark Grant	-	20,812
Cardiff University	Core	Advocacy Services	3,930	-
Catch Up	CiN	Sign of Potential	-	4,500
CEI Global UK	Core	Pine Progression	-	75,904
CEI Global UK	Core	Rapid Review	-	59,960
CEI Global UK	Core	Evidence Review on Kinship Care	89,940	-
CEI Global UK	Core	Parenting Systematic Review	149,995	-
CEI Global UK	Core	SeMore Evaluation	7,590	-
Centre for Homelessness Impact	ETF	Staying Close	-	10,200
City of York Council	Core	Changemakers	48,250	-
College of Policing	ETF	Staying Close	-	6,066
Coram	Core	Pine Progression	-	136,395
Coram	SFIIP		-	133,621
Coram	Core	Let's Connect	-	137,153
Coram	Core	FGC Data Strand	86,083	-
Cordis Bright	Core	Rapid Review	-	39,998
Cordis Bright	ETF	Restart	149,960	-
Cumbria CC	CiN	Education Project	-	36,225
Cumbria CC	CiN	Social Workers in Schools	-	244,333
Devon CC	CiN	Social Workers in Schools	-	171,249
Economic and Social Research Council	Core	Administrative Data project	-	200,000
Essex CC	CiN	Education Project	-	64,828
Gateshead CC	CiN	Education Project	-	20,619
Gateshead CC	CiN	Social Workers in Schools	-	140,772
GMCA	CiN	Education Project	-	143,111
Hartlepool BC	CiN	Education Project	-	23,120
Hertfordshire CC	CiN	Education Project	-	50,509
Hull City CC	CiN	Social Workers in Schools	-	136,242
IFF Research	CiN	School Based Project	-	19,793
IFF Research	ETF	Bounce Back 4 Kids	129,336	-
Institute for Employment Studies	CiN	Sign of Potential	-	21,763
Ipsos MORI	CiN	Sign of Potential	-	5,492



			2024 £	2023 £
Ipsos MORI	Core	My View	-	55,851
Ipsos MORI	Core	Evaluation of ISAFE	-	179,644
KCL	CiN	School Based Project	-	28,330
KCL	Core	MeeToo	-	13,344
KCL	SFIIP		-	31,224
Kinship	ETF	Kinship	-	13,387
LB Croydon	CiN	Education Project	-	21,204
LB Croydon	CiN	Social Workers in Schools	-	183,443
LB Ealing	CiN	Social Workers in Schools	-	261,458
LB Hackney	CiN	Social Workers in Schools	-	126,390
LB Hammersmith & Fulham	CiN	Education Project	-	11,550
LB Haringey	CiN	Social Workers in Schools	-	91,435
LB Harrow	CiN	Social Workers in Schools	-	157,175
LB Hillingdon	CiN	Education Project	-	11,736
LB Lambeth	CiN	Social Workers in Schools	-	130,219
LB Lewisham	CiN	Education Project	-	21,663
LB Merton	CiN	Education Project	-	20,094
LB Merton	CiN	Social Workers in Schools	-	170,085
LB Merton	Core	Changemakers	48,250	-
LB Southwark	CiN	Social Workers in Schools	-	142,591
LB Southwark	Core	Pine Progression	-	75,002
LB Sutton	CiN	Social Workers in Schools	-	169,408
LB Tower Hamlets	CiN	Social Workers in Schools	-	208,065
Liverpool John Moore's	Core	Mentoring and Befriending	113,425	-
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	SFIIP		-	7,130
Newcastle CC	CiN	Education Project	-	16,044
Newcastle CC	CiN	Social Workers in Schools	-	86,314
NHS Cambs and Peterborough	Core	CAMHS Intervention	-	1,872
NIESR	CiN	Education Project	-	55,140
NIESR	CiN	Sign of Potential	-	23,221
NIESR	CiN	Supervising DSLs	67,810	-
Nottinghamshire CC	CiN	Education Project	-	13,854
Oxford Brookes	Core	Audience Research Practice Guides	89,140	-
PACT/ Parents and Children Together	Core	Bounce Back 4 Kids	266,816	-
RAND Europe	ETF	For Baby's Sake	146,498	-
Safelives	Core	Restart	201,542	-
Somerset CC	CiN	Social Workers in Schools	-	38,280
Staffordshire CC	CiN	Social Workers in Schools	-	173,658
Stockport BC	Core	Changemakers	48,250	-
Swindon BC	CiN	Social Workers in Schools	-	219,191
Tameside	CiN	Social Workers in Schools	-	168,217
Tavistock Institute	SFPC	Cost benefit analysis	44,840	-
The Fatherhood Institute	Core	Improving Safeguarding	-	211,540
The Fatherhood Institute	Core	Fathers 4 Change	105,990	-
The For Baby's Sake Trust	Core	For Baby's Sake	400,571	-
Together for Children	CiN	Education Project	-	18,275
University College London	Core	Rapid Review	-	36,571
University College London	Core	Multi Agency Safeguarding	199,430	-
University of Central Lancashire	Core	Domestic Abuse and Early Help Workforce	-	85,026
University of Greenwich	Core	Spark Grant	-	27,018



			2024 £	2023 £
University of Oxford	SFIIP		25,000	46,780
University of Oxford	Core	Higher Education	-	20,000
University of Oxford	Core	Domestic Abuse Rapid Review	-	7,100
University of Oxford	Core	Spark Grant	-	26,128
University of Oxford	CiN	Social Workers in Schools	40,000	-
University of Oxford	Core	Health Assessment measure	4,200	-
University of Sussex	Core	Core Outcome Measures	145,000	-
Verian	ETF	WeMatter	172,116	-
Victim Support	Core	WeMatter	436,416	-
Walsall BC	CiN	Education Project	-	20,152
Wirral BC	CiN	Social Workers in Schools	-	122,699
Wirral BC	Core	Changemakers	48,250	-
Wolverhampton BC	CiN	Social Workers in Schools	-	147,693
Wolverhampton University	Core	NOREAM	-	13,352
			3,688,137	6,508,124

9. Support costs

	Support Costs £	Governance costs £	2024 total £	2023 total £
Depreciation	37,737	-	37,737	37,847
Legal, professional, HR	170,670	43,896	214,566	463,522
Other finance costs	736	-	736	1,640
Office administration	279,502	-	279,502	337,086
Premises costs	494,934	-	494,934	488,541
Marketing and public relations	167,718	-	167,718	66,164
Other Staff Costs	39,573	-	39,573	88,506
Audit fees - Statutory Audit	-	20,400	20,400	20,360
Audit fees - Other	-	9,480	9,480	5,700
Accountancy	14,042	-	14,042	10,655
	1,204,912	73,776	1,278,688	1,520,021

10. Auditors remuneration

	2024 £	2023 £
Audit of the charity's financial statements	20,400	20,360
Other audit-related assurance services		
Grant certification	9,480	5,700
Non- audit services		
All other non-audit services	4,954	17,320



11. Trustees

Until his resignation on 22nd May 2024, the charity had a paid executive chair approved by the Charity Commission, Josh MacAlister OBE, whose remuneration during the year was £78,000 (2023: £15,500). In addition, the charity made pension contributions of £4,680 (2023: £1,087) in respect of Josh MacAlister. No other Trustees received any remuneration in the years ended 31 March 2024 and 31 March 2023.

Travel and accommodation expenses totalling £7,125 for one Trustee were paid by the charity in the year (2023: three trustees, £3,441).

12. Employees

Average number of monthly employees during the year:

	2024 Number	2023 Number
Executive Chair	1	-
Chief Executive Officer	1	1
Grant making, evaluation and dissemination staff	50	59
Administration staff	22	24
	<u>74</u>	<u>84</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 £664,190 in the year under review (2023: £857,344).

Staff costs comprise:

	2024 £	2023 £
Salaries & wages	3,798,912	3,923,856
Social security costs	385,192	427,456
Other pension costs	251,950	279,108
	<u>4,436,054</u>	<u>4,630,420</u>

Included in staff costs is a termination payment of £20,672 paid to a former employee (2023: £10,533).



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

	2024 Number	2023 Number
£60,000 - £69,999	5	8
£70,000 - £79,999	2	1
£80,000 - £89,999	3	3
£90,000 - £99,999	-	3
£100,000 - £109,999	1	-
£110,000 - £119,999	-	1
£120,000 - £129,999	1	-

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
Cost	£	£	£
At 1 April 2023	79,476	104,188	183,664
Additions	-	-	-
At 31 March 2024	79,476	104,188	183,664
Depreciation			
At 1 April 2023	29,468	65,075	94,543
Depreciation charged in the year	15,901	21,835	37,736
Eliminated in respect of disposals	-	-	-
At 31 March 2024	45,369	86,910	132,279
Carrying amount			
At 31 March 2024	34,107	17,278	51,385
At 31 March 2023	50,008	39,113	89,121



15. Debtors: Amounts falling due within one year	Notes	2024	2023
		£	£
Other debtors		2,687	1,868
Grants and contracts income receivable		2,133,633	672,855
Prepayments and accrued income		178,291	82,524
		<u>2,314,611</u>	<u>757,247</u>

Grants receivable include DfE core grant claims of £1,837,225 (2023: £148,421)

	Notes	2024	2023
		£	£
16. Creditors: amounts falling due within one year			
Trade creditors		50,967	114,879
Other taxation and social security		109,450	-
Deferred income	17	156,645	530,793
Other creditors		475,409	110,944
Accruals		1,494,396	320,890
		<u>2,286,867</u>	<u>1,077,506</u>

Other creditors include a VAT provision of £406,165 (2023: nil)

Accruals include grants payable of £1,396,240 (2023: £158,137)

17. Deferred income	Notes	2024	2023
		£	£
Other deferred income		156,645	530,793
Deferred income brought forward		530,793	67,920
Grants received in the year		8,361,755	12,435,857
Grants recognised in the year	3	<u>(8,735,903)</u>	<u>(11,972,984)</u>
Deferred income carried forward		<u>156,645</u>	<u>530,793</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 £251,950 (2023: £279,108).

Contributions totalling £36,180 (2023: £73,950) were payable to the fund at the balance sheet date and are included in other creditors.

19. 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 2023-24

	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
Restricted funds					
DfE grant	-	4,944,686	(4,944,686)	-	-
CiN grant	-	77,829	(77,829)	-	-
HHP grant	139	-	-	(139)	-
ETF grants	-	632,203	(632,203)	-	-
DWP grant	-	390,392	(390,392)	-	-
EIF General fund	1,271,531	-	-	(1,271,531)	-
EIF Designated fund	282,119	-	-	(282,119)	-
Total Restricted Funds	1,553,789	6,045,110	(6,045,110)	(1,553,789)	-
Unrestricted Funds	1,064,515	3,432,750	(3,412,389)	1,553,789	2,638,665
Total Funds	2,618,304	9,477,860	(9,457,499)	-	2,638,665

Transfers

Transfers represent the net under/overspends on grants transferred to unrestricted funds in line with grant agreements. A reserves transfer has been made from the former EIF reserves to the unrestricted reserves, which reflects the amount of the 2023-24 expenditure incurred within the parameters of the former EIF objectives, capped at the total value of the EIF reserves



Unrestricted 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:

- DfE grant: This was the DfE core grant for specific projects
- 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 and Kinship, which have now been completed, and Domestic Abuse which will continue in 2024-25.
- DWP grant: This grant from the DWP was for specified work on a project on Reducing Parental Conflict.
- 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 as EIF's charitable objects were slightly narrower than those of What Works for Children's Social Care.
- EIF Designated Fund: Included in EIF's unrestricted reserves prior to the merger were funds designated for 'Special Projects' supporting the strategy of EIF. At their July 2023 meeting the trustees agreed that the designation could be removed.



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	1,696,888	6,756,875	(6,889,875)	(10,099)	1,553,789
Unrestricted Funds	916,676	6,231,274	(6,093,534)	10,099	1,064,515
Total Funds	2,613,564	12,988,149	(12,983,409)	-	2,618,304

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.



20. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	51,385	-	51,385
Net current assets	2,587,280	-	2,587,280
	<u>2,638,665</u>	<u>-</u>	<u>2,638,665</u>
	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>

21. Net cash provided by operating activities

	2024 £	2023 £
Surplus for the year	20,361	4,740
Adjustment for:		
Depreciation and impairment of tangible fixed assets	37,736	37,847
Movement in working capital:		
(Increase)/decrease in debtors	(1,557,364)	103,445
(Decrease)/increase in creditors	1,583,509	(368,101)
Increase/(decrease) in deferred income	(374,148)	462,873
Interest receivable	(13,546)	(4,643)
Net cash provided by operating activities	<u>(303,452)</u>	<u>236,161</u>

22. Related party transactions

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 of nil (2023: £240,717) were paid to Ipsos MORI and nil (2023: £72,898) to Kings College London.



Jenny Coles, a trustee of the charity, is a trustee of Coram's Children's charity. During the year grants of £86,083 were paid to Coram (2023: £407,169).

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, the associated trustees derived no benefit from them and were not involved in any decisions to award the grants.

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:

	2024	2023
	£	£
Within 1 year	91,212	278,436
Between 2 and 5 years	-	180,029
Over 5 years	-	-
	<u>91,212</u>	<u>458,465</u>

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 & 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 merged organisations had been a combined entity throughout the prior 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 prior period.

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	What Works for Children's Social Care	What Works Early Intervention and Children's Social Care	Combined Total
	(Pre-merger)	(Pre-merger)	(Post-merger)	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
Net movement in funds	(182,483)	82,686	104,537	4,740

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 Children's Social Care	Transfers	Combined Total
	£	£	£	£
Net Assets	1,513,055	1,000,712	-	2,513,767
Represented by:				
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
Total funds	1,513,055	1,000,712	-	2,513,767

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>
	2023
	£
Change in the depreciation charge for assets of the Early Intervention Foundation as a consequence of adopting revised depreciation rates.	<u>1,368</u>

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

